

Date: 13.11.2024

To,
The Listing Compliance,
BSE LIMITED
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code: 542654

Sub: Outcome of the Meeting of Board of Directors held on 13th November, 2024 at 02:30 P.M.

Dear Sir/Ma'am,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Wednesday, November 13, 2024, inter alia, has approved the following items:

1. Standalone Un-Audited Financial Results of the Company for the quarter and half year ended on 30th September, 2024 along with Limited Review Report.

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We further inform you that the Board Meeting commenced at 02:30 p.m. today and concluded at 03:00 p.m.

Kindly take same on your records.

Thanking You,

For, V R FILMS & STUDIOS LIMITED

MANISH DUTT

MANAGING DIRECTOR

DIN: 01674671

Encl:

- 1. Un-Audited Financial Results for the quarter and half year ended September 30, 2024.
- 2. Limited Review Report.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
V R Films & Studios Limited,
Mumbai.

- 1) We have reviewed the accompanying statement of unaudited standalone financial result of **V R Films & Studios Limited** ("the Company") for the quarter and half year ended 30th September, 2024 ("the Statement"), being submitted by Company to the stock exchange viz. The BSE Limited ("BSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
- 2) This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim financial reporting (AS 25), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity "("the Standard"), issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



4) Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement ,with the recognition and measurement principles laid down in Accounting Standard 25, Interim financial reporting (AS 25), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W

CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 13th November, 2024

UDIN No: 24112489BKAOKS8726



V R FILMS & STUDIOS LIMITED

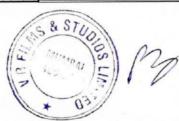
_						s) (Except Earni	ng per snare)		
	PARTICULARS	STANDALONE							
			Quarter ended		Half Yea		ear ended		
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31/03/2024		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
	INCOME	100.00	204.42	225.22	225.00	100.10	4 242 2		
	Revenue from operations (Net) Other Income	403.96 7.77	231.13 7.21	335.22 5.30	635.09 14.97	490.40 9.35	1,240.0		
11	Total Income (III+IV)	411.73	238.34	340.52	650.06	499.75	1,264.20		
V	EXPENSES	411.73	230.34	340.32	650.06	433.73	1,204.2		
v	(a) Cost of Production	145.52	74.04	160.24	219.56	291.08	938.8		
	(b) Purchase of stock-in-trade	145.52	74.04	100.24	210.00	201.00	-		
	(c) Changes in inventories of finished goods,	49.42	60.11	(19.13)	109.54	(31.41)	(271.9		
	work-in-progress and stock-in-trade	177.10	83344	11838/	1,8,848.0	/			
	(d) Employee benefits expense	98.87	100.43	107.05	199,31	196.07	397.4		
	(e)Finance Costs	21.16	19.99	17.11	41.14	31.79	70.0		
	(f) Depreciation & amortisation expenses	24.89	25.62	14.89	50.51	29.78	100.03		
	(g) Other expenses	31.05	35.08	19.65	66.13	69.20	104.79		
	TOTAL EXPENSES (a to g)	370.92	315.27	299.81	686.19	586.51	1,339.19		
/	Profit /(Loss) before exceptional and extraordinary items	40.81	(76.93)	40.72	(36.13)	(86.76)	(74.99		
	and tax (V - VI)	100000000000000000000000000000000000000			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	***************************************		
/1	Exceptional Items		•				-		
/11	Profit /(Loss) before extraordinary items and tax (VII- VIII)	40.81	(76.93)	40.72	(36.13)	(86.76)	(74.99		
111	Extraordinary items	40.01	(70.53)	40.72	(30.13)				
X	Profit / (Loss) before tax (XI+XII)	40.81	(76.93)	40.72	(36.13)	(86.76)	(74.99		
x	Tax Expenses	40.01	(10.00)	40.72	(00.10)	100.101	1		
	(i) Current tax	0.23		0.49	0.23	0.49	0.49		
	(ii) Deferred tax	(0.62)	8.04	0.13	7.42	0.13	(14.18		
KI	Profit / (Loss) for the period (XIII- XIV)	41.19	(84.97)	40.11	(43.78)	(87.37)	(61.30		
	Other Comprehensive Income / (loss) (net of tax)	(0.18)	-		(0.18)	. 1	(5.88		
	Total Comprehensive Income / (Loss) for the period (XV		(04.07)	40.11	(43.96)	(87.37)	(67.15		
III	+XVI)	41.01	(84.97)	40.11	(43.56)	(07.37)			
IV	Paid Up Equity Share Capital	1,097.60	1,097.60	1,097.60	1,097.60	1,097.60	1,097.60		
V	Reserves excluding revaluation reserves			-	-		55.14		
00000	(as shown in the Audited Balance Sheet of previous year)								
VI	Earnings per share (of `.10/- each)								
	(i) Basic	0.38	(0.77)	0.37	(0.40)	(0.80)	(0.56		
	(ii) Diluted	0.38	(0.77)	0.37	(0.40)	(0.80)	(0.56		
_	Notes:					T			
1	The Unaudited Standalone Financial Results have been prepa	ared in accordance	with the recog	nition and meas	surement princip	les provided in I	ndian Accountin		
'	The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI)								
	under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended.								
2	The above results have been reviewed and recommended	by the Audit Com	mittee and appr	roved by the B	oard of Director	rs in their meeti	ng held on 13t		
_	November, 2024. The Statutory Auditors of the Company have car	ried out a Limited R	leview of the afo	resaid results in	terms of Regula	tion 33 of SEBI (L	isting Obligation		
	and Disclosure Requirements) Regulations, 2015.								
3	In accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015, the above Unaudited Standalone Financial Results of the Company are posted on Company's								
	website (www.vrflims.in) on the website of BSE Limited (www.bse								
4	The Company operates in a single segment only i.e Film Distribution and Dubbing.								
5	Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.								
	For V R Films & Studios Limited Marrish Studios Limited								
	Place : Mumbai	A00 07		Manish Dutt Managing Direc					

JURISDICTION MUMBAI HIGH COURT



V R FILMS & STUDIOS LIMITED

Particulars	AS AT 30TH SEPTEMBER, 2024	(`₹ in la	khs)
1) Non-Current Assets (a) Property, Plant and Equipment (b) Intangible assets (7.15	Particulars		As at 31st March 2024
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(d) Financial assets			
(i) Non- current investments (ii) Loans (iii) Other financial assets (iii) Other financial assets (iii) Other financial assets (iii) Other non-current assets 30.18 30.19 30.18 30.19 30.1		47.25	70.4
(ii) Loans (iii) Other financial assets (iii) Other non-current assets (iii) Cash and cash equivalents (iii) Cash and cash cash cash and c			
(iii) Other financial assets (het) (f) Other non-current assets (Net) (f) Other non-current assets (A) 239.06 279.9 (2) Current Assets (B) 1081.34 1,190.8 (B) Financial assets (C) Trade Receivables (C) Trade Receivables (C) Cash and cash equivalents (C) Current Assets (C) Other Current assets (C) Other Financial assets (C) Other Financial assets (C) Other Current assets (C) Other Current assets (C) Other Current Assets (B) 1,941.01 2,524.0 (C) Current Assets (B) 1,941.01 2,524.0 (C) Current Assets (A) (C) (C) (C) Current Assets (A) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C			-
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Total Assets (A)+ (B)	(c) Other current assets	117.62	133.4
### B Equity & Liabilities 1) Equity (a) Equity share capital (b) Other Equity 1.097.60 1.097.60 1.097.60 1.1.18 55. Total Equity (A) 1,108.78 1,152. 2) Liabilities Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Lease Liabilities (d) Deferred tax liabilities (Net) Total Non-Current Liabilities (B) Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Short term borrowings (ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net)	Total Current Assets (B)	1,941.01	2,524.0
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Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Lease Liabilities (d) Deferred tax liabilities (Net) Total Non-Current Liabilities (B) Current Liabilities (a) Financial Liabilities (i) Short term borrowings (ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net)	Total Equity (A)	1,108.78	1,152.7
Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Lease Liabilities (d) Deferred tax liabilities (Net) Total Non-Current Liabilities (B) Current Liabilities (a) Financial Liabilities (i) Short term borrowings (ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net)	2) Liabilities		
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(b) Provisions (c) Lease Liabilities (d) Deferred tax liabilities (Net) Total Non-Current Liabilities (B) Current Liabilities (a) Financial Liabilities (i) Short term borrowings (ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net)		140.19	103.0
(c) Lease Liabilities (Net) 36.29 65.6 (d) Deferred tax liabilities (Net)			
(d) Deferred tax liabilities (Net) Total Non-Current Liabilities (B) Current Liabilities (a) Financial Liabilities (i) Short term borrowings (ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net)		36.29	65.8
Current Liabilities (a) Financial Liabilities (i) Short term borrowings (ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net)			
Current Liabilities (a) Financial Liabilities (i) Short term borrowings (ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) 683.24 830. 683.24 830. 49.60 514. 52.60 51. 62.60 71.12 62.60 71.12 62.60 71.12 71.12 71.12 71.12 71.12	Total Non-Current Liabilities (B)	176.48	168.9
(a) Financial Liabilities (i) Short term borrowings 683.24 830. (ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities 71.12 62.1 (c) Provisions 7.1 (d) Current tax liabilities (Net) 830.			
(i) Short term borrowings (ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) 683.24 830. 897 29.1 514. 529. 514. 529. 529. 538.97 44.1 529. 529. 538.97 54.1 529. 538.97 54.1 529. 539. 549. 549. 549. 549. 549. 549. 549. 54			
(ii) Trade payables a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) 38.97 44.1 62.1 62.1 62.1 63.1 64.1 65.1 66.2 66.2 66.3 66.3 66.3 66.3 66.3 66.3		683.24	830.
a) total outstanding dues of micro and small enterprises b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) 8.87 92.60 514. 52.62 62.71 62.71 62.71 62.71 62.71 63.71 64.71 65.	The state of the s		
b) total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial Current Liabilities 38.97 (b) Other current liabilities 71.12 (c) Provisions - 1. (d) Current tax liabilities (Net)		8 87	29.3
and small enterprises 38.97 44.0 (iii) Other Financial Current Liabilities 71.12 62.0 (b) Other current liabilities 71.12 62.0 (c) Provisions - 1.0 (d) Current tax liabilities (Net) - -			514.4
(iii) Other Financial Current Liabilities 38.97 44.1 (b) Other current liabilities 71.12 62.1 (c) Provisions - 1. (d) Current tax liabilities (Net) - -			
(b) Other current liabilities 71.12 62.0 (c) Provisions - 1. (d) Current tax liabilities (Net)		38.97	44.0
(c) Provisions - 1. (d) Current tax liabilities (Net)		71.12	62.9
(d) Current tax liabilities (Net)			1.1
Total Current Liabilities (C) 894.80 1,482.			-
Total Current Liabilities (C)	Total Current Liabilities (C)	894 80	1 482 (
	Liotal Current Liabilities (C)	034.00	1,402.



JURISDICTION MUMBAI HIGH COURT



V R FILMS & STUDIOS LIMITED

V R Films & Studios Limited	
Standalone Statement of Cash Flow for the half year ended	30th September, 2024

Particulars	Half year ended 30th September, 2024	(`₹ in lakhs) Year ended 31st March, 2024
Cash flows from operating activities		
Profit /(Loss) before tax as per statement of profit and loss	(36.13)	(74.99
Adjustments to reconcile profit /(loss) before tax to net cash flows		
Depreciation of property, plant and equipment	49.49	97.29
Amortisation of Intangible Assets	1.02	2.74
Profit/(Loss) on Disposal/Write Off of Fixed Assets (Net)	(0.02)	•
Interest income	(7.93)	(19.76
Finance Costs	41.14	70.01
Unrealised exchange (gain) / losses	(3.90)	(0.87
Operating profit before working capital changes	43.68	74.42
Movement in Working Capital:		
Decrease / (increase) in Inventories	109.53	(271.98
Decrease / (increase) in Trade and other receivables	360.80	(227.92
Decrease / (increase) in other current financial assets	(3.69)	(0.01
Decrease / (increase) in other non-current financial assets	(2.72)	0.77
Decrease / (increase) in Other current assets	15.81	49.00
Decrease / (increase) in Other non current assets	0.28	(24.04
Increase / (Decrease) in Trade payable	(442.33)	415.77
Increase / (Decrease) in Provision	(1.00)	(6.70
Increase / (Decrease) in other current financial liabilities	(5.07)	4.92
Increase / (Decrease) in Other current liabilities	8.18	51.73
Cash generated from/(used in) operations	83.47	65.96
Direct taxes paid, net of refunds	(0.23)	(6.21
Net cash flow from/(used in) operating activities (A)	83.24	59.76
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	(15.18)	(17.56
Proceeds from sale of Property, plant and equipment	0.04	
Fixed Deposits placed	89.34	(29.65
Short Term Borrowing	(146.93)	114.45
Long Term Borrowing	37.11	(38.87
Loans Given	(2.75)	(3.26
Loans Returned	1.62	4.39
Interest income	7.93	19.76
Net cash from/(used in) investing activities (B)	(28.82)	49.26
Cash flows from financing activities		
Finance Costs	(36.91)	(67.01
Interest Expenses on lease liability	(4.23)	(3.00
Payment of principal portion of lease liability	(29.59)	(52.69
Dividend paid on equity shares		
Net cash from/(used in) financing activities (C)	(70.73)	(122.71
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(16.31)	(13.69
Cash and Cash equivalents at the beginning of year	30.23	43.92
Cash and Cash equivalents at the end of the period	13.92	30.23

Notes:

1. The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in the Ind AS-7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.

2. Previous year's figures have been regrouped and rearranged wherever necessary

JURISDICTION MUMBAI HIGH COURT

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