



V R FILMS & STUDIOS LIMITED

Date: 11.02.2025

To,
The Listing Compliance
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

BSE Scrip Code: 542654

Sub: Integrated Filing (Financial) for the quarter ended December 31, 2024.

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024.

Kindly take same on your records.

Thanking You,

For, V R FILMS & STUDIOS LIMITED

MANISH
SATPRAKASH
DUTT

Digitally signed by MANISH SATPRAKASH
DUTT
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st=Maharashtra,
serialNumber=802C6C3D482A2DE2A09DB3F
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Date: 2025.02.11 16:16:18 +0530'



**MANISH DUTT
MANAGING DIRECTOR
DIN: 01674671**

Encl: As above

JURISDICTION MUMBAI HIGH COURT

19. Chhadva Apartments, Near Diamond Garden. Sion-Trombay Road, Chembur. Mumbai - 400071. INDIA
Tel No: 91-22-25273841, Tel Fax No: 91-22-25228467, Email Id: info@vrfilms.in, Website: www.vrfilms.in

CIN : L92100MH2007PLC177175

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND NINE MONTHS 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 nine months ended 31st December, 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: 11th February, 2025

UDIN No: 25112489BMIUVA7957



V R FILMS & STUDIOS LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024 UNDER IND AS

(₹.in lakhs) (Except Earning per share)

PARTICULARS

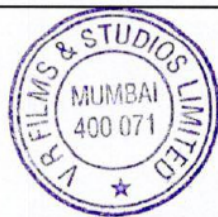
STANDALONE

		Quarter ended			Nine Months ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited

INCOME							
I	Revenue from operations (Net)	348.64	403.96	151.77	983.73	642.17	1,240.09
II	Other Income	5.98	7.77	5.96	20.95	15.31	24.11
III	Total Income (III+IV)	354.62	411.73	157.73	1,004.68	657.48	1,264.20
EXPENSES							
IV	(a) Cost of Production	225.75	145.52	153.37	445.31	444.45	938.89
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.52	49.42	(114.01)	113.06	(145.42)	(271.98)
	(d) Employee benefits expense	107.36	98.87	75.50	306.67	271.57	397.45
	(e) Finance Costs	16.67	21.16	16.09	57.81	47.88	70.01
	(f) Depreciation & amortisation expenses	23.83	24.89	35.13	74.34	64.91	100.03
	(g) Other expenses	33.81	31.05	20.32	99.94	89.52	104.79
	TOTAL EXPENSES (a to g)	410.95	370.92	186.40	1,097.14	772.90	1,339.19
V	Profit/(Loss) before exceptional and extraordinary items and tax (V - VI)	(56.33)	40.81	(28.66)	(92.46)	(115.42)	(74.99)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VII- VIII)	(56.33)	40.81	(28.66)	(92.46)	(115.42)	(74.99)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit / (Loss) before tax (XI+XII)	(56.33)	40.81	(28.66)	(92.46)	(115.42)	(74.99)
X	Tax Expenses						
	(i) Current tax	0.41	0.23	-	0.64	0.49	0.49
	(ii) Deferred tax	(0.72)	(0.62)	-	6.70	0.13	(14.18)
XI	Profit / (Loss) for the period (XIII- XIV)	(56.02)	41.19	(28.66)	(99.80)	(116.03)	(61.30)
XII	Other Comprehensive Income / (loss) (net of tax)	-	(0.18)	-	(0.18)	-	(5.85)
XIII	Total Comprehensive Income / (Loss) for the period (XV +XVI)	(56.02)	41.01	(28.66)	(99.98)	(116.03)	(67.15)
XIV	Paid Up Equity Share Capital	1,097.60	1,097.60	1,097.60	1,097.60	1,097.60	1,097.60
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	55.14
XVI	Earnings per share (of ₹.10/- each)						
	(i) Basic	(0.51)	0.38	(0.26)	(0.91)	(1.06)	(0.56)
	(ii) Diluted	(0.51)	0.38	(0.26)	(0.91)	(1.06)	(0.56)

Notes:

- 1 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 Committee and approved by the Board of Directors in their meeting held on 11th February, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations 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.vrfilms.in) on the website of BSE Limited (www.bseindia.com) where the company's shares are listed.
- 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

Manish Dutt

Manish Dutt
Managing Director
DIN : 01674671

Place : Mumbai
Date : 11th February, 2025

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

Sr. No.	Particulars	Amt in ₹ crore
1	Loans/revolving facilities like cash credit from banks/financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e., NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.

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