

18th August, 2023

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051
Fax: 022-26598237/38

BSE Limited

Corporate Relationship Department
1st Floor, New Trading Ring,
PJ Towers, Dalal Street,
Fort, Mumbai - 400 001
Fax: 022-22723121/1278

Company Code: PVRINOX/ 532689

Sub: Compliance under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023, please note that the Company does not have any material continuing events/information other than those disclosed and which forms part of contingent liability schedule of the Financial Statements for FY 2022-23.

Copy of the same is enclosed as Annexure A.

This is for your information and records.

Thanking You.

Yours faithfully,

For PVR INOX Limited

Mukesh Kumar
SVP - Company Secretary
& Compliance Officer

Encl: A/a

Annexure A

(Rupees in lakhs)

Contingent liabilities

Sr. No.	Particulars	March 31, 2023
a)	Estimated tax exposure against various appeals filed by the Company against the demand with Commissioner of Income Tax (Appeals), Income Tax Appellate Tribunal and High Court with regard to certain expenses disallowed by the assessing officer in respect of financial year 2005-06 to 2017-18. (The Company has paid an amount of ₹757 lakhs (March 31, 2022: ₹746 lakhs).	2,738
b)	Demand of Entertainment tax under Assam Amusement and Betting Tax Act, 1939.	-
c)	Notice from Entertainment tax department Chennai against short deposit of entertainment tax on regional movies	159
d)	Notice from Commercial Tax Department, Indore against alleged collection of Entertainment tax during exemption period.	1,443
e)	Notice from Entertainment tax department Maharashtra in respect of levy of entertainment tax on convenience fees	263
f)	Show cause notices raised by Service tax authorities on levy of service tax on 3D glass charges, TM charges, convenience fee, activity of movie distribution/exhibition, admission to alleged bowling alleys (The Company has already deposited under protest an amount of ₹93 lakhs (March 31, 2022: 249 lakhs))	1,044
g)	Demand raised with regard to service tax on food and beverages (The Company has already deposited under protest an amount of ₹582 lakhs (March 31, 2022: ₹185 lakhs))	9,982
h)	Estimated tax exposure of service tax on sale of food and beverages (The Company has already deposited under protest an amount of ₹426 lakhs (March 31, 2022: ₹426 lakhs))	6,600
i)	Demand of VAT under various states VAT Acts where appeal is pending before competent authority (The Company has decided to close the matter under MVAT amensty scheme 2023. The Company has already deposited under protest an amount of ₹26 lakhs (March 31, 2022: ₹18 lakhs))	-
j)	Demand of Entertainment tax under Rule 22 of Punjab Entertainment Tax (Cinematographs shows) Rules, 1954 (The Company has already deposited under protest an amount of ₹40 lakhs (March 31, 2022: ₹40 lakhs))	160
k)	Demand under Employees Provident Fund Act, 1952 (The Company has already deposited under protest an amount of ₹38 lakhs (March 31, 2022: ₹38 lakhs))	106
l)	Tax assessment & Demand bill issued by Superintendent of Tax Kolhapur Municipal Corporation. (The Company has already deposited under protest an amount of ₹3 lakhs (March 31, 2022: ₹3 lakhs))	20
m)	Demand under Goods and Service tax Act, 2017 from state GST authorities	169
n)	Claims against the Company by parties allowed in the Arbitration.	7,200
o)	Corporate Guarantee given to bank against credit facility availed by a subsidiary company	500
p)	Demand under other statutory Acts.	774
q)	Labour cases pending*	Amount not ascertainable

* In view of the several number of cases, pending at various forums/courts, it is not practicable to furnish the details of each case, however as per management estimate, the amount in aggregate is not material. Based on the discussions with the solicitors, the management believes that the Company has strong chances of success in the cases and hence no provision is considered necessary.