



Jayamal Thakore & Co.

CHARTERED ACCOUNTANTS

27, Embassy Market, Near Dinesh Hall, Ashram Road, Ahmedabad-380009
Telephone Office: 26589713 E-mail: jayamalthakore@gmail.com

Independent Auditor's Review Report On Standalone Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended September 30, 2022

To,
The Board of Directors
Vision Cinemas Limited
12/11/7, Brigade Lavelle,
Lavelle Road,
Bangalore – 560001

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Vision Cinemas Limited** ("the Company") having its registered office at 12/11/7, Brigade Lavelle, Lavelle Road, Bangalore – 560001, for the quarter and six months ended September 30, 2022 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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5. Without qualifying our report, we draw attention on the following non compliances or non – disclosures under the Companies Act, 2013 and rules thereon:

- Non-appointment of Internal Auditors as required under section 138 of the said Act.
- Non-disclosure on the impact of pending litigations on its financial position in the financial statements of the Company, as the management has not furnished to me, requisite information/ evidences in this regard.

6. This report on the Standalone Unaudited Financial Results has been issued solely in connection with preparation of the Company's quarterly financial information.

For Jayamal Thakore & Co.
Chartered Accountants
FRN.: 104098W

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Anup Kumar Bhattacharjee
(Partner)
M.No. : 082184

UDIN NO.: 22082184BCXPDA6673

Date : 12-11-2022



Jayamal Thakore & Co.

CHARTERED ACCOUNTANTS

27, Embassy Market, Near Dinesh Hall, Ashram Road, Ahmedabad-380009

Telephone Office: 26589713

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Vision Cinemas Limited
12/11/7, Brigade Lavelle,
Lavelle Road, Bengaluru,
Bangalore – 560001

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Vision Cinemas Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/ loss of its associates and joint ventures for the quarter and six months ended September 30, 2022 and for the period from April 01,2022 to September 30, 2022 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of the following entities:

Subsidiary: a Pyramid Entertainment (India) Private Limited.



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5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the interim financial results of the subsidiary, whose interim financial results reflect total revenue of Rs. NIL and, total net loss after tax Rs 4.21 lakhs, total comprehensive income/loss of Rs. Nil and income/loss of Rs. Nil for quarter ended September 30, 2022 and for the period from April 01,2022 to September 30, 2022 respectively and cash flow of Rs. Nil for the period from April 01,2022 to September 30, 2022, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the group.

Our conclusion on the statement is not modified in respect of the above matter

For Jayamal Thakore & Co.
Chartered Accountants
FRN.: 104098W

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Anup Kumar Bhattacharjee
(Partner)
M.No. : 082184

UDIN NO.:22082184BCXOUB3879
Date : 12-11-2022

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

Reg.Off: #14, 1st Floor, 6th Cross, Jayamahall Extension, Bangalore - 560046

Email: cs@visioncinemas.in | www.visioncinemas.in

(Rs. In lakhs)

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2022

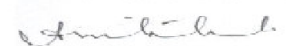
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
I.	Revenue from Operations	-	-	-	-	-	-
II.	Other Income	-	-	-	-	-	-
III.	Total Revenue (I + II)	0.00	0.00	0.00	0.00	0.00	0.00
IV.	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	0.69	0.69	0.20	1.38	0.20	-
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	0.91	0.91	1.83	1.83	1.83	3.65
	Other expenses	0.75	7.42	5.20	8.17	5.20	10.56
	Excise / GST on Sales	-	-	-	-	-	-
	Total expenses	2.35	9.03	7.22	11.38	7.22	14.21
V.	Profit before exceptional and extraordinary items and tax	(2.35)	(9.03)	(7.22)	(11.38)	(7.22)	(14.21)
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	(2.35)	(9.03)	(7.22)	(11.38)	(7.22)	(14.21)
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	Profit before tax (VII- VIII)	(2.35)	(9.03)	(7.22)	(11.38)	(7.22)	(14.21)
X.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	(0.66)
	(2) MAT Credit entitlement	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations (VII-	-2.35	-9.03	-7.22	-11.38	-7.22	-13.55
XII.	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII.	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-	-	-	-	-	-	-
XV.	Profit/(Loss) for the period (XI + XIV)	(2.35)	(9.03)	(7.22)	(11.38)	(7.22)	(13.55)
XVI.	(1) Share of Profit from Associates	-	-	-	-	-	-
	(2) Minority Interest	-	-	-	-	-	-
XVII.	Profit/(Loss) for the period (XV + XVI)	(2.35)	(9.03)	(7.22)	(11.38)	(7.22)	(13.55)
XVIII.	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX.	Total Comprehensive Income (after Tax) (XVII+XVIII)	(2.35)	(9.03)	(7.22)	(11.38)	(7.22)	(13.55)
XX.	Paid up Equity Share Capital	708.25	708.25	708.25	708.25	708.25	708.25
XXI.	Reserves excluding Revaluation Reserve	-	-	-	-	-	806.63
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
XXII.	Earnings per equity share:						
	(1) Basic	(0.003)	(0.013)	(0.010)	(0.016)	(0.010)	(0.02)
	(2) Diluted	(0.003)	(0.013)	(0.010)	(0.016)	(0.010)	(0.02)

NOTES:

- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 12.11.2022
- In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
- The Company operates in a single segment.
- The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

For Vision Cinemas Limited

Place: Bangalore
Date: 12.11.2022



Anitha Vasanth
Director
DIN: 01763255

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

Reg.Off: #14, 1st Floor, 6th Cross, Jayamahall Extension, Bangalore - 560046

Email: cs@visioncinemas.in | www.visioncinemas.in

(Rs. In lakhs)

Unaudited Standalone Statement of Assets and Liabilities as at September 30, 2022

Particulars		Half Year ended 30.09.2022	Year ended 31.03.2022
		Unaudited	Audited
A	Assets		
A (I)	Non-current Assets		
	Property, Plant & Equipment	71.26	73.09
	Capital Work in Progress		
	Other Intangible Assets		
	Non-Current Investments		
	Financial Assets		
	i) Investments	4.99	4.99
	ii) Others		
	Deferred Tax Assets (Net)		
	Other Non Current Assets	8.70	8.70
	Sub total of Non-current Assets	84.95	86.78
A (II)	Current Assets		
	Inventories		
	Financial Assets		
	i) Investments	-	-
	ii) Trade Receivables	940.89	953.04
	iii) Cash & Cash Equivalents	1.63	2.01
	Other Current Assets	702.41	703.56
	Sub total of Current Assets	1,644.94	1,658.61
	Total Assets	1,729.89	1,745.39
B	Equities and Liabilities		
B (I)	Equity		
	Equity Share Capital	789.21	789.21
	Other Equity	714.29	725.67
	Total Equity		
	Liabilities		
B (II)	Non-current Liabilities		
	Non-current Financial		
	i) Borrowings	0.30	0.30
	Provisions		
	Deferred Tax Liabilities (Net)	16.67	16.67
	Other Non-current Liabilities		-
	Total Non-current liabilities	1,520.47	1,531.85
B (III)	Current Liabilities		
	Financial		
	i) Trade Payable	120.12	119.90
	(a) Due to micro and small enterprises	-	1.50

	(b) Due to creditors other than micro and small enterprises	-	-
	ii) Other Financial Liabilities		
	Other Current Liabilities	89.30	92.15
	Provisions		-
	Current Tax Liabilities		-
	Total Current Liabilities	209.42	213.55
	Total Equities and Liabilities	1,729.89	1,745.39

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Email: cs@visioncinemas.in www.visioncinemas.in		
(Rs. In lakhs)		
Standalone Cash Flow Statement as at September 30, 2021		
	HALF YEAR ENDED	YEAR ENDED
Particulars	30.09.2022	31.03.2022
A. Cash Flow from Operating Activities		
Profit before Taxation and extraordinary items	(11.38)	(14.21)
Adjustments for Depreciation	1.83	3.65
Interest Income	-	-
Interest expenses	-	-
Transition in provisions in Useful life as per Companies Act 2013		
Operating Profit before working capital changes	(9.55)	(10.56)
<u>Changes in Working Capital:</u>		
Increase/(Decrease) in Trade Payables	(1.28)	0.75
Increase/(Decrease) in Short Term Provisions	-	-
Increase/(Decrease) in Other Liabilities	(2.85)	1.31
(Increase)/Decrease in Trade Receivables	12.15	13.90
(Increase)/Decrease in Short term Loans and advances	-	-
(Increase)/Decrease in Long Term Loans and advances	-	-
(Increase)/Decrease in Other Current assets	1.16	(4.66)
Cash generated from Operations	(0.38)	0.74
Taxes paid (Net of refunds)	-	-
Net cash generated from operations before extraordinary items	(0.38)	0.74
Net cash generated from operating activities	(0.38)	0.74
B. Cash Flow from Investing Activities		
Purchase of Tangible/Intangible Assets	-	-
Reinstatement of Fixed Assets on account of	-	-
(Increase)/Decrease in Other Non Current liabilities	-	-
Dividend Received	-	-
Interest received	-	-
Net Cash from Investing Activities	-	-
C. Cash flow from Financing Activities		
Interest paid		
Increase/(Repayment) in Loans & Advances	-	(0.50)
Net cash raised in Financing activities	-	(0.50)
Net increase in cash and cash equivalents	(0.38)	0.24
Cash and Cash equivalents as at 31/03/2022	2.01	1.77
Cash and Cash equivalents as at 30/09/2022	1.63	2.01

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(Rs. In lakhs)

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2022

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
I.	Revenue from Operations	-	-	-	-	-	-
II.	Other Income	0.05	-	-	0.05	-	0.05
III.	Total Revenue (I + II)	0.00	0.00	0.00	0.05	0.00	0.05
IV.	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	0.69	0.69	-	1.38	0.20	-
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	5.16	5.16	4.96	10.33	9.92	20.65
	Other expenses	0.76	7.42	1.26	8.18	5.45	10.83
	Excise / GST on Sales	-	-	-	-	-	-
	Total expenses	6.61	13.27	6.22	19.88	15.57	31.48
V.	Profit before exceptional and extraordinary items and tax	(6.61)	(13.27)	(6.22)	(19.83)	(15.57)	(31.43)
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	(6.61)	(13.27)	(6.22)	(19.83)	(15.57)	(31.43)
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	Profit before tax (VII- VIII)	(6.61)	(13.27)	(6.22)	(19.83)	(15.57)	(31.43)
X.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	0.61
	(2) MAT Credit entitlement	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations (VII-	-6.61	-13.27	-6.22	-19.83	-15.57	-32.04
XII.	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII.	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-	-	-	-	-	-	-
XV.	Profit/(Loss) for the period (XI + XIV)	(6.61)	(13.27)	(6.22)	(19.83)	(15.57)	(32.04)
XVI.	(1) Share of Profit from Associates	-	-	-	-	-	-
	(2) Minority Interest	-	-	-	-	-	0.04
XVII.	Profit/(Loss) for the period (XV + XVI)	(6.61)	(13.27)	(6.22)	(19.83)	(15.57)	(32.00)
XVIII.	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX.	Total Comprehensive Income (after Tax) (XVII+XVIII)	(6.61)	(13.27)	(6.22)	(19.83)	(15.57)	(32.00)
XX.	Paid up Equity Share Capital	708.25	708.25	708.25	708.25	708.25	708.25
XXI.	Reserves excluding Revaluation Reserve	-	-	-	-	-	-
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
XXII.	Earnings per equity share:						
	(1) Basic	(0.009)	(0.019)	(0.009)	(0.028)	(0.022)	(0.05)
	(2) Diluted	(0.009)	(0.019)	(0.009)	(0.028)	(0.022)	(0.05)

NOTES:

- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 12.11.2022
- In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
- The Company operates in a single segment.
- The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

For Vision Cinemas Limited

Place: Bangalore
Date: 12.11.2022



Anitha Vasanth
Director
DIN: 01763255

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

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(Rs. In lakhs)

Unaudited Consolidated Statement of Assets and Liabilities as at September 30, 2022

Particulars		Half Year ended 30.09.2022	Year ended 31.03.2022
		Unaudited	Audited
A	Assets		
A (I)	Non-current Assets		
	Property, Plant & Equipment	137.43	147.76
	Capital Work in Progress		
	Other Intangible Assets		
	Non-Current Investments		
	Financial Assets		
	i) Investments	-	-
	ii) Others		
	Deferred Tax Assets (Net)		
	Other Non Current Assets	10.56	10.57
	Sub total of Non-current Assets	147.99	158.33
A (II)	Current Assets		
	Inventories		
	Financial Assets		
	i) Investments	-	-
	ii) Trade Receivables	940.89	953.04
	iii) Cash & Cash Equivalents	2.36	2.70
	iv) Bank Balances other than iii) above	-	-
	v) Loans	-	-
	(vi) Other current financial assets	-	-
	Current Tax Assets (Net)	-	-
	Other Current Assets	32.49	35.03
	Sub total of Current Assets	975.74	990.77
	Total Assets	1,123.73	1,149.10
B	Equities and Liabilities		
B (I)	Equity		
	Equity Share Capital	789.21	789.21
	Other Equity	8.19	28.03
	Share Warrants	-	-
	Total Equity		
	Liabilities		
B (II)	Non-current Liabilities		
	Non-current Financial		
	i) Borrowings	-	-

	Provisions	-	-
	Deferred Tax Liabilities (Net)	3.87	3.87
	Other Non-current Liabilities		-
	Total Non-current liabilities	801.27	821.11
B (III)	Current Liabilities		
	Financial		
	i) Trade Payable	141.40	144.00
	(a) Due to micro and small enterprises	-	-
	(b) Due to creditors other than micro and small enterprises	-	-
	ii) Other Financial Liabilities	-	-
	Other Current Liabilities	181.06	183.99
	Provisions		-
	Current Tax Liabilities		-
	Total Current Liabilities	322.46	327.99
	Total Equities and Liabilities	1,123.73	1,149.10

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

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(Rs. In lakhs)

Consolidated Cash Flow Statement as at September 30, 2022

	HALF YEAR ENDED	YEAR ENDED
Particulars	30.09.2022	31.03.2022
A. Cash Flow from Operating Activities		
Profit before Taxation and extraordinary items	(19.83)	(31.43)
Adjustments for Depreciation	10.33	20.65
Interest Income	-	-
Interest expenses	-	-
Transition in provisions in Useful life as per Companies Act 2013		
Operating Profit before working capital changes	(9.51)	(10.78)
<u>Changes in Working Capital:</u>		
Increase/(Decrease) in Trade Payables	(2.60)	0.50
Increase/(Decrease) in Long Term Provisions	-	-
Increase/(Decrease) in Short Term Provisions	-	-
Increase/(Decrease) in Other Liabilities	(2.99)	1.31
Increase/(Decrease) in Non - Current Liabilities		-
(Increase)/Decrease in Trade Receivables	12.15	13.90
(Increase)/Decrease in Short term Loans and advances	-	-
(Increase)/Decrease in Long Term Loans and advances	-	-
(Increase)/Decrease in Other Current assets	2.54	(4.66)
Cash generated from Operations	(0.40)	0.27
Taxes paid (Net of refunds)	-	-
Net cash generated from operations before extraordinary items	(0.40)	0.27
Net cash generated from operating activities	(0.40)	0.27
B. Cash Flow from Investing Activities		
Purchase of Tangible/Intangible Assets	-	-
Reinstatement of Fixed Assets on account of	-	-
(Increase)/Decrease in Other Non Current liabilities	-	-
Dividend Received	0.05	-
Interest received	-	-
Net Cash from Investing Activities	0.05	-
C. Cash flow from Financing Activities		
Interest paid		
Issue of Share warrants		
Increase/(Repayment) of borrowings	-	-

Net cash raised in Financing activities	-	-
Net increase in cash and cash equivalents	(0.35)	0.27
Cash and Cash equivalents as at 31/03/2022	2.70	2.43
Cash and Cash equivalents as at 30/09/2022	2.36	2.70