



VISION CINEMAS LIMITED

CIN: L33129KA1992PLC013262

#14, 1st Floor, 6th Cross, Jayamahal Extension, Bangalore KA 560046 IN

Email : visiontechindia@yahoo.com Phone: +91 80 2333 8227 +91 80 2333 1074

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Date: 14<sup>th</sup> November, 2021

To,  
The General Manager  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai - 400 001

Dear Sir / Madam,

Sub.: Outcome of Board Meeting & Unaudited Quarterly Financial Results for  
quarter ended on 30<sup>th</sup> September, 2021

Ref.: Scrip Code - 526441

In reference to our communication dated 08<sup>th</sup> November, 2021, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following, as approved by the Board of Directors of the Company at the meeting held on i.e. 13<sup>th</sup> November, 2021 further due to shortage of timings Item No: 3 & 4 could not be discussed on 13<sup>th</sup> September, 2021 and at the adjourned meeting held on 05.00 P.M of 14<sup>th</sup> September, 2021 the same has been discussed.

1. Appointment of Ms. Ekta Khandelwal as Compliance Officer and Company Secretary of the Company.
2. To take note on Resignation of Ms. Hetal Amrishbhai Acharya as Compliance Officer and Company Secretary of the Company.
3. Unaudited Financial Results of the Company, both Standalone and Consolidated, for the quarter ended 30<sup>th</sup> September, 2021.
4. Limited Review Reports from the Statutory Auditors, Messrs. Jayamal Thakore & Co., on the aforesaid Standalone and Consolidated Financial Results.

On 13<sup>th</sup> September, 2021 the Meeting commenced at 05.00 p.m. and ended at 08.00 p.m. further adjourned meeting to next day i.e 14<sup>th</sup> September, 2021. The adjourned Meeting commenced at 05.00 p.m. and concluded at 07.00 p.m.



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Do acknowledge the receipt of same and disseminate the above announcement on BSE's Website.

**Thanking You,**

**Bindiganavale Ranganasanth**

**Managing Director (DIN: 01763289)**



**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**

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, 2021 ("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.





**Jayamal Thakore & Co.**  
CHARTERED ACCOUNTANTS

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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

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



UDIN NO.: 21082184AAAABY4798

Date : 13/11/2021

VISION CINEMAS LIMITED

(CIN-33129KA1992PLC013262)

Reg.Off: #14, 1st Floor, 5th Cross, Jayanahal Extension, Bangalore - 560046  
Email: cr@visioncinemas.in | www.visioncinemas.in

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2021 (Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2021 (Unaudited)	30/06/2021 (Unaudited)	30/09/2020 (Audited)	30/09/2021 (Unaudited)	30/09/2020 (Audited)	31/03/2021 (Audited)
I.	Revenue from Operations	-	-	-	-	-	-
II.	Other Income	-	-	-	-	-	-
III.	Total Revenue (I + II)	-	-	-	-	-	-
IV.	Expenses:	0.00	0.00	0.00	0.00	0.00	0.00
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress	-	-	-	-	-	-
	Employee benefits expense	-	0.20	0.40	0.20	1.00	1.20
	Finance costs	-	-	0.02	-	0.05	-
	Depreciation and amortisation expense	0.91	0.91	0.91	1.83	1.83	3.65
	Other expenses	1.01	4.19	0.30	5.20	0.72	8.92
	Expense / GST on Sales	-	-	-	-	-	-
	Total expenses	1.92	5.30	1.63	7.22	3.59	13.77
V.	Profit before exceptional and extraordinary items and tax	(1.92)	(5.30)	(1.63)	(7.22)	(3.59)	(13.77)
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	(1.92)	(5.30)	(1.63)	(7.22)	(3.59)	(13.77)
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	Profit before tax (VII - VIII)	(1.92)	(5.30)	(1.63)	(7.22)	(3.59)	(13.77)
X.	Tax expense:						
	(1) Current tax	-	-	-	-	(0.36)	0.55
	(2) Deferred tax	-	-	(0.15)	-	(0.31)	(0.62)
	(2) MAT Credit entitlement	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations	-1.92	-5.30	-1.67	-7.22	-2.91	-13.70
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 - XIII)	-	-	-	-	-	-
XV.	Profit/(Loss) for the period (XI + XIV)	(1.92)	(5.30)	(1.67)	(7.22)	(2.91)	(13.70)
XVI.	(1) Share of Profit from Associates	-	-	-	-	-	-
	(2) Minority Interest	-	-	-	-	-	-
XVII.	Profit/(Loss) for the period (XV + XVI)	(1.92)	(5.30)	(1.67)	(7.22)	(2.91)	(13.70)
XVIII.	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX.	Total Comprehensive Income (after Tax) (XVII+XVIII)	(1.92)	(5.30)	(1.67)	(7.22)	(2.91)	(13.70)
XX.	Paid up Equity Share Capital	708.25	708.25	625.67	708.25	625.67	708.25
XXI.	Reserves excluding Revaluation Reserve	-	-	-	-	-	820.18
	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)	(0.007)	(0.002)	(0.010)	(0.005)	(0.019)
	(2) Diluted	(0.003)	(0.007)	(0.002)	(0.010)	(0.005)	(0.019)

- NOTES:
- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 13.11.2021
  - 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.

Place: Bangalore  
Date: 13.11.2021

For Vision Cinemas Limited  
  
Anitha Vasanth  
Director  
DIN: 01763256

**VISION CINEMAS LIMITED**

(CIN-L33129KA1992PLC013262)

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Email: [cs@visioncinemas.in](mailto:cs@visioncinemas.in) | [www.visioncinemas.in](http://www.visioncinemas.in)

(Rs. In lakhs)

**Unaudited Standalone Statement of Assets and Liabilities as at September 30, 2021**

Particulars		Half Year ended 30.09.2021	Year ended 31.03.2021
		Unaudited	Audited
<b>A</b>	<b>Assets</b>		
<b>A (I)</b>	<b>Non-current Assets</b>		
	Property, Plant & Equipment	74.92	76.74
	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
	<b>Sub total of Non-current Assets</b>	<b>88.61</b>	<b>90.43</b>
<b>A (II)</b>	<b>Current Assets</b>		
	Inventories		
	Financial Assets		
	i) Investments	-	-
	ii) Trade Receivables	961.02	966.95
	iii) Cash & Cash Equivalents	1.97	1.77
	Other Current Assets	695.19	696.69
	<b>Sub total of Current Assets</b>	<b>1,658.18</b>	<b>1,665.41</b>
	<b>Total Assets</b>	<b>1,746.79</b>	<b>1,755.84</b>
<b>B</b>	<b>Equities and Liabilities</b>		
<b>B (I)</b>	<b>Equity</b>		
	Equity Share Capital	789.21	789.21
	Other Equity	732.00	739.22
	<b>Total Equity</b>		
	<b>Liabilities</b>		
<b>B (II)</b>	<b>Non-current Liabilities</b>		
	Non-current Financial		
	i) Borrowings	66.25	65.99
	Provisions		
	Deferred Tax Liabilities (Net)	17.33	17.33
	Other Non-current Liabilities		-
	<b>Total Non-current liabilities</b>	<b>1,604.79</b>	<b>1,611.75</b>
<b>B (III)</b>	<b>Current Liabilities</b>		
	Financial		
	i) Trade Payable	119.05	120.65
	(a) Due to micro and small enterprises	0.20	1.28
	(b) Due to creditors other than micro and small enterprises	-	-
	ii) Other Financial Liabilities		
	Other Current Liabilities	22.95	23.44
	Provisions		-
	Current Tax Liabilities		-
	<b>Total Current Liabilities</b>	<b>142.00</b>	<b>144.09</b>
	<b>Total Equities and Liabilities</b>	<b>1,746.79</b>	<b>1,755.84</b>

<b>VISION CINEMAS LIMITED</b>		
(CIN-L33129KA1992PLC013262)		
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Email: <a href="mailto:cs@visioncinemas.in">cs@visioncinemas.in</a>   <a href="http://www.visioncinemas.in">www.visioncinemas.in</a>		
(Rs. In lakhs)		
<b>Standalone Cash Flow Statement as at September 30, 2021</b>		
	HALF YEAR ENDED	YEAR ENDED
Particulars	30.09.2021	31.03.2021
<b>A. Cash Flow from Operating Activities</b>		
<b>Profit before Taxation and extraordinary items</b>	(7.22)	(13.77)
Adjustments for Depreciation	1.83	3.65
Interest Income	-	-
Interest expenses	-	-
Transition in provisions in Usefullife as per Companies Act 2013		
<b>Operating Profit before working capital changes</b>	<b>(5.40)</b>	<b>(10.12)</b>
<b><u>Changes in Working Capital:</u></b>		
Increase/(Decrease) in Trade Payables	(1.60)	37.65
Increase/(Decrease) in Short Term Provisions	-	(0.94)
Increase/(Decrease) in Other Liabilities	(0.49)	(10.44)
(Increase)/Decrease in Trade Receivables	5.93	12.02
(Increase)/Decrease in Short term Loans and advances	-	-
(Increase)/Decrease in Long Term Loans and advances	-	-
(Increase)/Decrease in Other Current assets	1.50	(29.93)
<b>Cash generated from Operations</b>	<b>(0.05)</b>	<b>(1.76)</b>
Taxes paid (Net of refunds)	-	0.56
<b>Net cash generated from operations before extraordinary items</b>	<b>(0.05)</b>	<b>(2.31)</b>
<b>Net cash generated from operating activities</b>	<b>(0.05)</b>	<b>(2.31)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Tangible/Intangible Assets	-	-
Reinstatement of Fixed Assets on account of	-	-
(Increase)/Decrease in Other Non Current liabilities	-	2.50
Dividend Received	-	-
Interest received	-	-
<b>Net Cash from Investing Activities</b>	<b>-</b>	<b>2.50</b>
<b>C. Cash flow from Financing Activities</b>		
Interest paid		
Increase/(Repayment) of borrowings	0.26	-
<b>Net cash raised in Financing activities</b>	<b>0.26</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>	<b>0.20</b>	<b>0.19</b>
<b>Cash and Cash equivalents as at 31/03/2021</b>	<b>1.77</b>	<b>1.59</b>
<b>Cash and Cash equivalents as at 30/09/2021</b>	<b>1.97</b>	<b>1.77</b>



**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 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, 2021 and for the period from April 01, 2021 to September 30, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other 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







**Jayamal Thakore & Co.**  
CHARTERED ACCOUNTANTS

27, Embassy Market, Near Dinesh Hall, Ashram Road, Ahmedabad-380009  
Telephone Office: 26589713

E-mail: jayamalthakore@gmail.com

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 laid down in the aforesaid Indian Accounting Standard and other accounting 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 Rs. Nil, total net loss after tax Rs. 4.30 lakhs and Rs. 8.35 lakhs, total comprehensive income/loss of Rs. Nil and income/ loss of Rs. Nil for the quarter ended September 30, 2021 and for the period from April 01, 2021 to September 30, 2021 respectively and cash flow net of Rs. Nil for the period from April 1, 2021 to September 30, 2021, 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

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



UDIN NO.: 21082184AAAABZ5497

Date : 13/11/2021

VISION CINEMAS LIMITED

(CIN-L33129KA1892PLC013282)

Reg.Off: #14, 1st Floor, 4th Cross, Jayanahal Extension, Bangalore - 560046

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

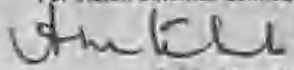
Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2021 (Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2021 (Unaudited)	30/06/2021 (Unaudited)	30/09/2020 (Audited)	30/09/2021 (Unaudited)	30/09/2020 (Audited)	31/03/2021 (Audited)
I.	Revenue from Operations	-	-	-	-	-	-
II.	Other Income	-	-	-	-	-	-
III.	Total Revenue (I + II)	-	-	-	-	-	-
IV.	Expenses:	0.00	0.00	0.00	0.00	0.00	0.00
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Change in inventories of finished goods work-in-progress	-	-	-	-	-	-
	Employee benefits expense	-	-	-	-	-	-
	Finance costs	-	0.20	0.40	0.20	1.00	1.20
	Depreciation and amortisation expense	-	-	0.03	-	0.05	-
	Other expenses	4.96	4.96	6.18	9.92	12.33	24.58
	Exports / GST on Sales	1.26	4.19	0.30	5.45	1.16	9.63
	Total expenses	-	-	-	-	-	-
V.	Profit before exceptional and extraordinary items and tax	6.22	9.36	6.88	16.67	14.54	36.41
VI.	Exceptional items	(6.22)	(9.36)	(6.88)	(15.57)	(14.54)	(36.41)
VII.	Profit before extraordinary items and tax (V - VI)	-	-	-	-	-	-
VIII.	Extraordinary items	(6.22)	(9.36)	(6.88)	(15.57)	(14.54)	(36.41)
IX.	Profit before tax (VII- VIII)	(6.22)	(9.36)	(6.88)	(15.57)	(14.54)	(36.41)
X.	Tax expense:	-	-	-	-	-	-
	(1) Current tax	-	-	-	-	(2.29)	0.55
	(2) Deferred tax	-	-	0.15	-	0.31	0.64
	(3) MAT Credit entitlement	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations	-6.22	-9.36	-7.04	-16.67	-12.56	-36.60
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- XIII)	-	-	-	-	-	-
XV.	Profit/(Loss) for the period (XI + XIV)	(6.22)	(9.36)	(7.04)	(16.67)	(12.56)	(36.60)
XVI.	(1) Share of Profit from Associates	-	-	-	-	-	-
	(2) Minority Interest	-	-	-	-	-	-
XVII.	Profit/(Loss) for the period (XV + XVI)	(6.22)	(9.36)	(7.04)	(16.67)	(12.56)	(36.60)
XVIII.	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX.	Total Comprehensive Income (after Tax) (XVII+XVIII)	(6.22)	(9.36)	(7.04)	(16.67)	(12.56)	(36.60)
XX.	Paid up Equity Share Capital	708.25	708.25	625.67	708.25	625.67	708.25
XXI.	Reserves excluding Revaluation Reserve	-	-	-	-	-	141.03
	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)	(0.013)	(0.011)	(0.022)	(0.020)	(0.052)
	(2) Diluted	(0.009)	(0.013)	(0.011)	(0.022)	(0.020)	(0.052)

NOTES:

- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 13.11.2021
- 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.

Place: Bangalore  
Date: 13.11.2021

For Vision Cinemas Limited  
  
Anitha Vasanth  
Director  
DIN: 01763255

**VISION CINEMAS LIMITED**

(CIN-L33129KA1992PLC013262)

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

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

(Rs. In lakhs)

**Unaudited Consolidated Statement of Assets and Liabilities as at September 30, 2021**

Particulars		Half Year ended	Year ended
		30.09.2021	31.03.2021
		Unaudited	Audited
<b>A</b>	<b>Assets</b>		
<b>A (I)</b>	<b>Non-current Assets</b>		
	Property, Plant & Equipment	158.48	168.41
	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	10.56
	<b>Sub total of Non-current Assets</b>	<b>169.04</b>	<b>188.90</b>
<b>A (II)</b>	<b>Current Assets</b>		
	Inventories		
	Financial Assets		
	i) Investments	-	-
	ii) Trade Receivables	959.02	964.94
	iii) Cash & Cash Equivalents	2.63	2.43
	iv) Bank Balances other than iii) above	-	-
	v) Loans	-	-
	vi) Other current financial assets	-	-
	Current Tax Assets (Net)	-	-
	Other Current Assets	26.94	28.44
	<b>Sub total of Current Assets</b>	<b>988.59</b>	<b>995.81</b>
	<b>Total Assets</b>	<b>1,157.63</b>	<b>1,184.71</b>
<b>B</b>	<b>Equities and Liabilities</b>		
<b>B (I)</b>	<b>Equity</b>		
	Equity Share Capital	789.21	789.21
	Other Equity	44.50	60.07
	Share Warrants	0	-
	<b>Total Equity</b>		
	<b>Liabilities</b>		
<b>B (II)</b>	<b>Non-current Liabilities</b>		
	Non-current Financial		
	i) Borrowings	64.24	63.99
	Provisions	0.12	0.12
	Deferred Tax Liabilities (Net)	3.26	3.26
	Other Non-current Liabilities		-
	<b>Total Non-current liabilities</b>	<b>901.33</b>	<b>916.65</b>
<b>B (III)</b>	<b>Current Liabilities</b>		
	Financial		
	i) Trade Payable	141.85	143.20
	(a) Due to micro and small enterprises	-	-
	(b) Due to creditors other than micro and small enterprises	-	-
	ii) Other Financial Liabilities	42.59	42.59
	Other Current Liabilities	71.85	72.34
	Provisions		-
	Current Tax Liabilities		-
	<b>Total Current Liabilities</b>	<b>256.30</b>	<b>258.14</b>
	<b>Total Equities and Liabilities</b>	<b>1,157.63</b>	<b>1,174.78</b>

**VISION CINEMAS LIMITED**

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(Rs. In lakhs)

**Consolidated Cash Flow Statement as at September 30, 2021**

Particulars	HALF YEAR ENDED	YEAR ENDED
	30.09.2021	31.03.2021
<b>A. Cash Flow from Operating Activities</b>		
<b>Profit before Taxation and extraordinary items</b>	(15.57)	(35.41)
Adjustments for Depreciation	9.92	24.58
Interest Income	-	-
Interest expenses	-	-
Transition in provisions in Usefullife as per Companies Act 2013		
<b>Operating Profit before working capital changes</b>	<b>(5.65)</b>	<b>(10.83)</b>
<b><u>Changes in Working Capital:</u></b>		
Increase/(Decrease) in Trade Payables	(1.35)	37.09
Increase/(Decrease) in Long Term Provisions		0.12
Increase/(Decrease) in Short Term Provisions	-	(0.94)
Increase/(Decrease) in Other Liabilities	(0.49)	(10.65)
Increase/(Decrease) in Non - Current Liabilities		0.50
(Increase)/Decrease in Trade Receivables	5.93	14.02
(Increase)/Decrease in Short term Loans and advances	-	-
(Increase)/Decrease in Long Term Loans and advances	-	-
(Increase)/Decrease in Other Current assets	1.50	(28.59)
<b>Cash generated from Operations</b>	<b>(0.05)</b>	<b>0.72</b>
Taxes paid (Net of refunds)	-	0.56
<b>Net cash generated from operations before extraordinary items</b>	<b>(0.05)</b>	<b>0.16</b>
<b>Net cash generated from operating activities</b>	<b>(0.05)</b>	<b>0.16</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Tangible/Intangible Assets	-	-
Reinstatement of Fixed Assets on account of	-	-
(Increase)/Decrease in Other Non Current liabilities	-	-
Dividend Received	-	-
Interest received	-	-
<b>Net Cash from Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C. Cash flow from Financing Activities</b>		
Interest paid		
Issue of Share warrants		
Increase/(Repayment) of borrowings	0.25	-
<b>Net cash raised in Financing activities</b>	<b>0.25</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>	<b>0.20</b>	<b>0.16</b>
<b>Cash and Cash equivalents as at 31/03/2021</b>	<b>2.43</b>	<b>2.26</b>
<b>Cash and Cash equivalents as at 30/09/2021</b>	<b>2.63</b>	<b>2.43</b>