

15th May, 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

Outcome of Board Meeting

Disclosure under Regulations 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

In continuation to our letter dated May 08, 2023 and pursuant to Regulations 30, 33 and Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of the Company in its Meeting held on today approved inter-alia the following:

1. Financial Results:

- (a) The Audited Standalone and Consolidated Financial Statements for the Financial Year ended March 31, 2023; and
- (b) The Audited Standalone and Consolidated Financial Results for the 4th Quarter and Financial Year ended March 31, 2023.

Please find enclosed a Statement containing Audited Standalone and Consolidated Financial Results for the Financial Year ended on March 31, 2023 duly reviewed by the Audit Committee and approved by the Board and signed by the Managing Director of the Company along with the copy of Auditor's Report(s) received from M/s. S.R. Batliboi & Co. LLP, the Statutory Auditors of the Company.

Further, it is confirmed that pursuant to Regulation 33(3) (d) the Statutory Auditors of the Company have issued Audit Reports with 'Unmodified Opinion' on the Audited Financial Results of the Company (Standalone and Consolidated) for the year ended March 31, 2023.

2. Appointment of Internal Auditors of the Company:

On the recommendation of the Audit Committee, Board approved the appointment of M/s. KPMG Assurance and Consulting Services LLP as Internal Auditors for the Financial Year 2023-24.

Details pursuant to SEBI Circular No CIR/CFD/CMD/4/2015 with respect to aforesaid appointments are enclosed herewith as Annexure "1".

PVR INOX LIMITED (Formerly known as PVR Limited)

BLOCK A. 4TH FLOOR, BUILDING NO. 9, DLF CYBER CITY, PHASE - III, GURGAON 122002 (HARYANA). T: +91 124 4708100 W: WWW.PVRCINEMAS.COM RECD OFFICE: 7TH FLOOR LOTUS CRANDEUR BUILDING, VEERA DESAI ROAD OPPOSITE GUNDECHA SYMPHONY, ANDHERI (W) MUMBAI 400053. CIN: L74899MH1995PLC387971



3. Enabling resolution for raising of funds

Proposal for raising of funds through issuance of Non-Convertible Debentures for a sum not exceeding Rs. 100 Crore, in one or more tranches, on a private placement basis and approval of the members of the Company, if applicable be attained by the Board of Directors of the Company.

4. Convening of Annual General Meeting:

Convening of 28th E-Annual General Meeting ("AGM") of the Company through Video Conferencing/ Other Audio Visual Means, in accordance with the relevant circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India. Kindly note that date and time of AGM shall be informed separately along with the Notice of AGM.

In continuation to our letter dated March 31, 2023, please note that the trading window will now be open from 18th May, 2023.

The Board Meeting started at 04:15 P.M. (IST) and concluded at 05:45 P.M. (IST).

You are requested to kindly take the same on record and inform all concerned.

Thanking You.

Yours faithfully, For PVR INOX Limited

Mukesh Kumar SVP - Company Secretary & Compliance Officer

PVR INOX LIMITED (Formerly known as PVR Limited)



Details pursuant to SEBI Circular No CIR/CFD/CMD/4/2015

Annexure 1

Appointment of Internal Auditor

S1. No.	Details of Event	Information of such events
1.	Reason for change viz. appointment , resignation, removal, death or otherwise	The Company has re-appointed M/s. KPMG Assurance and Consulting Services LLP as Internal Auditors for the financial year 2023-24.
2.	Date of appointment/ cessation Term of appointment	15 th May, 2023 To conduct the Internal Audit for FY 2023-24.
3.	Brief profile	Name of Auditor: M/s. KPMG Assurance and Consulting Services LLP Office Address: Building No. 10, 4th Floor Tower C, DLF Cyber City, Phase II, Gurgaon, 122002 Email Id: <u>aaul@kpmg.com</u> Experience: Profile is enclosed as Annexure A
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

PVR INOX LIMITED (Formerly known as PVR Limited)

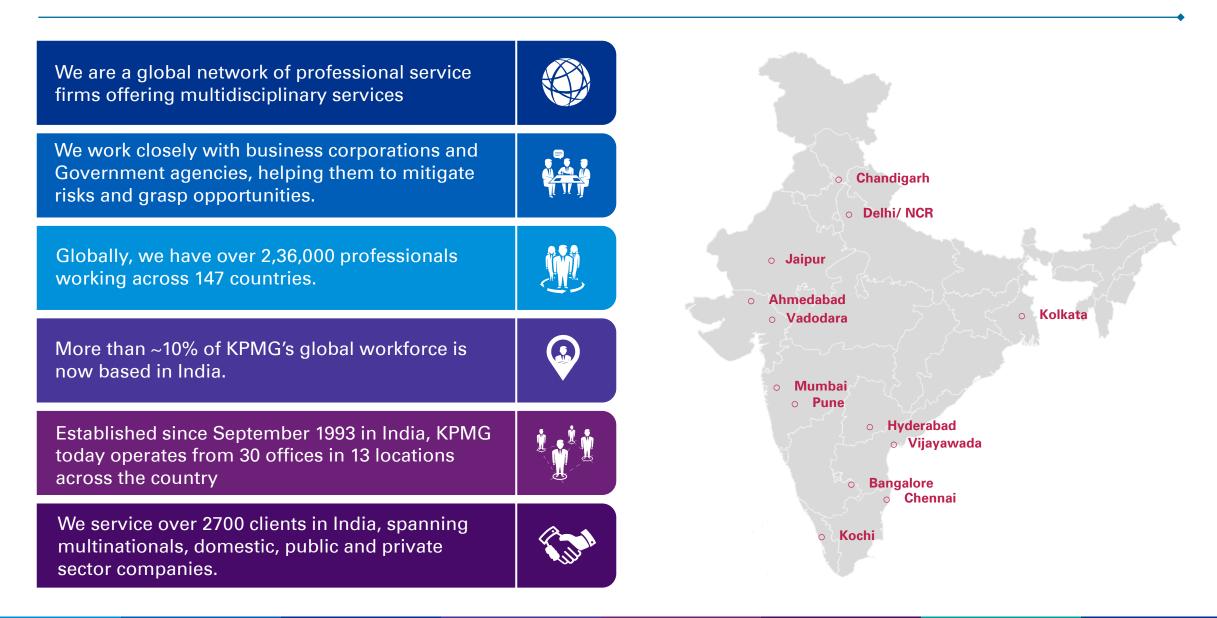
Annexure A



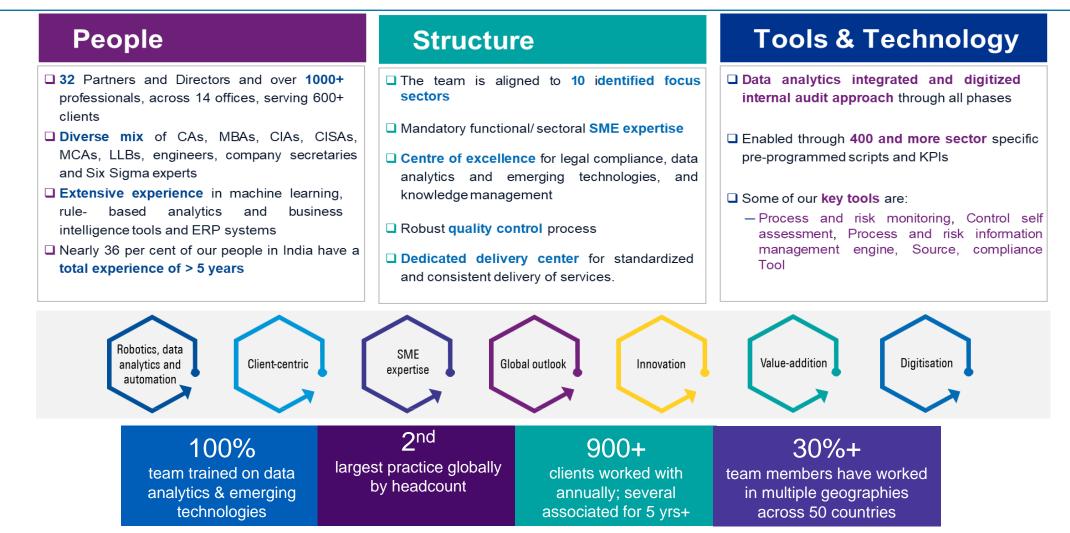
Internal Audit

KPMG.com/in

Introducing KPMG: We are one of the fastest growing professional services firm in India



Our Internal Audit practice in India (part of Risk Consulting) is 2nd largest practice globally by headcount



Note – Our appointment as internal auditor is subject to the procedures relating to the applicable independence requirements and satisfactory completion of our customary evaluation of prospective clients. In addition, this proposal is subject to a valid engagement contract signed by both our organizations



Thank you

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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KPMG (Registered) (a partnership firm with Registration No. BA- 62445) converted into KPMG Assurance and Consulting Services LLP (a Limited Liability partnership firm) with LLP Registration No. AAT-0367 with effect from July 23, 2020.

Chartered Accountants

4th Floor, Office 405 World Mark - 2, Asset No. 8 IGI Airport Hospitality District, Aerocity New Delhi - 110 037, India Tel : +91 11 4681 9500

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of PVR INOX Limited (formerly known as PVR Limited)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of PVR INOX Limited (the "Company") for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2023 and for the year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to Note 6 to the standalone financial results, which explains that the managerial remuneration aggregating to Rs 1,265 lakhs paid to two executive directors of the Company for the financial year ended March 31, 2023 was in accordance with the minimum remuneration as was originally approved by the shareholders of the Company vide their resolution dated July 3, 2018 and September 29, 2020. In our opinion, and to the best of our information and according to the explanations given to us, as the Company has inadequate profits for the financial year ended March 31, 2023, it shall seek approval of the shareholders by way of special resolution in its forthcoming annual general meeting in respect of the aforesaid remuneration paid.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards preseribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Chartered Accountants

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform
 audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis
 for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting
 from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal
 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on
 the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant
 doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are
 required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures
 are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our
 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The comparative financial information of the Company for the corresponding quarter and year ended March 31, 2022, included in these standalone financial results, were audited by the predecessor auditor who expressed an unmodified opinion with emphasis of matter paragraph on those financial information on May 9, 2022.

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. BATLIBOI & Co. LLP Chartered Accountants ICAI Firm Registration Number: 301003E/E300005

per Vikas Metra Partner Membership No.: 94421 ALLBOI & CO CALLED & CO CALLED

UDIN: 23094421BGYFTU8696

Place: New Delhi Date: May 15, 2023

CIN: L74899MH1995PLC387971

Registered office: 7th Floor, Lotus Grandeur Building, Veera Desai Road, Opposite Gundecha Symphony, Andheri (West) Mumbai-400053, India Corporate office: Block A, 4th floor, Building No.9A, DLF Cyber City, Phase - III, Gurugram - 122002, Haryana, India Email: Investorrelations@pvrcinemas.com Website: www.pvrcinemas.com

				(Rs. in	n lakhs, except p	er share data
		A MARTIN AND A	S	TANDALONE	States Section	18 18 18 18 18 18 18 18 18 18 18 18 18 1
·	Particulars	a sa an	3 months ended	Year ended		
5.INO.	raniculars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	Revenue from operations	1,10,449	83,928	51,209	3,55,917	1,21,33
	Other income	1,872	1,968	4,064	7,686	31,07
	Total income	1,12,321	85,896	55,273	3,63,603	1,52,40
2	Expenses					
	Movie exhibition cost	27,780	19,852	13,623	87,287	31,57
	Consumption of food and beverages	8,775	7,229	4,085	29,176	9,85
	Employee benefits expense	14,562	8,713	7,516	41,925	25,18
	Finance costs	18,784	12,665	12,413	56,862	49,36
	Depreciation and amortisation expense	29,312	15,156	15,775	74,071	59,44
	Other expenses	33,254	20,141	15,143	93,902	44,13
	Total expenses	1,32,467	83,756	68,555	3,83,223	2,19,55
3	Profit before exceptional items and tax (1-2)	(20,145)	2,140	(13,282)	(19,620)	(67,14
4	Exceptional item (refer no.5)	1,082	-	-	1,082	
5	Profit/(Loss) before tax (3-4)	(21,227)	2,140	(13,282)	(20,702)	(67,14
6	Tax expense					
	Current tax	(577)	384	-		
	Deferred tax (credit)/charge (refer no.8)	12,925	463	(4,286)	12,596	(19,31
	Total tax expense	12,348	847	(4,286)	12,596	(19,31
7	Profit/(Loss) after tax (5-6)	(33,575)	1,293	(8,996)	(33,298)	(47,83
8	Other comprehensive income/(expense) (net of tax)					
	Items that will not be re-classified to profit or loss	31	(34)	(4)	58	(4
	Items that will be re-classified to profit or loss	-	-	-	-	
9	Total comprehensive income/(expense) (7+8)	(33,544)	1,259	(9,000)	(33,240)	(47,87
10	Paid-up equity share capital (face value of Rs. 10 each, fully paid)	9,797	6,125	6,100	9,797	6,10
11	Other equity including Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet as at				7,25,314	1,32,74
12	Earnings per share on net profit/(loss) after tax (fully paid up equity share of Rs. 10 each) (refer note 7)					
-	Basic earnings per share	(51.72)	2.12	(14.74)	(51.26)	(78.6
	Diluted earnings per share	(51.72)	2.09	(14.74)	(51.26)	(78.6

Notes to the Statement of audited standalone financial results for the quarter and year ended March 31, 2023:-

1 The above statement of audited standalone financial results for the quarter and year ended ended March 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 15, 2023. The Statutory Auditors of PVR INOX Limited (formerly known as PVR Limited) ("the Company") have carried out an audit of the above standalone financial results pursuant to Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have issued an unmodified audit report.

2 a) During the previous year, the Board of Directors of PVR INOX Limited (formerly known as PVR LIMITED) ("Company" or "Transferee Company"), in their meeting held on March 27, 2022, considered and approved a scheme of amalgamation of INOX Leisure Limited ("Transferor Company") into and with the Company and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and other rules and regulations framed thereunder ("Scheme").

During the current year, the Company has received requisite approvals and the scheme has been sanctioned by the Hon'ble National Company Law Tribunal (NCLT) vide its order dated January 12, 2023 ((Mumbai Bench) with the appointed date of January 01, 2023. The Certified true copy of the said order sanctioning the scheme has been filed with the Registrar of Companies, New Delhi. In accordance with the order of NCLT, the Company has given effect to the scheme in the standalone financial statements w.e.f. appointed date i.e. January 01, 2023. Management has determined that the effect of the difference in appointed date between the requirements of the Scheme and of Ind AS 103 - Business Combinations, is not material to these financial statements. The merger has been accounted for using the acquisition accounting method under Ind AS 103 - Business Combinations and the difference between the fair value of net identifiable assets acquired and consideration paid on the merger has been accounted for as Goodwill of Rs.4,63,379 lakhs . In accordance with the Scheme, the purchase consideration has been discharged by issue and allotment of 36,701,729 equity shares of the Company to the shareholders of INOX Leisure Limited.

b) During the quarter, the Company acquired the cinema exhibition undertaking situated at Chennai of Jazz Cinemas Pvt Ltd on a slump sale basis. The sale and transfer of the said Cinema exhibition undertaking has been completed on March 03, 2023 and the same has been accounted as per Ind AS 103, "Business combination". The same has resulted in a goodwill of Rs. 5,725 lakhs.



S.R. Batliboi & Co. LLP, New Delhi

PVR INOX

CIN: L74899MH1995PLC387971

Registered office: 7th Floor, Lotus Grandeur Building, Veera Desai Road, Opposite Gundecha Symphony, Andheri (West) Mumbai-400053, India Corporate office: Block A, 4th floor, Building No.9A, DLF Cyber City, Phase - III, Gurugram - 122002, Haryana, India Email: Investorrelations@pvrcinemas.com Website: www.pvrcinemas.com

			3 months ended	CONTRACTOR OF STREET	Year o	
.No.	Particulars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	Tarricultury	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
			1.05	1.00	0.24	1.08
1	Debt Equity Ratio	0.24	1.05	1.08	0.24	1.00
	(Total Borrowings/Total Equity)	2.12	1.02	0.68	1.86	0.23
2	Debt Service Coverage Ratio	2.42	1.02	0.00	1.00	UT ALL
	[(Profit / (Loss) Before Tax + Depreciation and Amortisation Expense + Finance costs - Other Income) / (Finance costs (Interest on Term Loans, Debentures & Banks and others) + Repayment of Long Term Borrowings excl. prepayments)]					
3	Interest Service Coverage Ratio	7.11	8.78	3.44	7.97	0.84
	[(Profit / (Loss) Before Tax + Depreciation and Amortisation Expense + Finance costs - Other Income) / Finance costs (Interest on Term Loans, Debentures & Banks and others)]					
4	Outstanding Redeemable Preference Shares	Nil	Nil	Nil	Nil	Nil
5	Capital redemption reserve/debenture redemption reserve	Nil	Nil	Nil	Nil	Nil
6	Net worth	7,35,111	1,43,397	1,38,848	7,35,111	1,38,848
7	Net Profit / (Loss) after Tax	(33,576)	1,293	(8,996)	(33,298)	(47,835)
8	Earnings Per Share (of Rs. 10/-each) (for continuing and discontinued operations) -					
(i)	Basic:	(51.72)	2.12	(14.74)	(51.26)	(78.60)
(ii)	Diluted:	(51.72)	2.09	(14.74)	(51.26)	(78.60)
9	Current Ratio	0.35	0.43	0.57	0.35	0.57
	[Total Current Assets / Total Current Liabilities]					(2.20)
10	Long Term Debt To Working Capital	(1.21)	(1.90)	(2.38)	(1.21)	(2.38)
	[(Non-Current Borrowings) + (Current Maturities of Long Term Borrowings) / Net Working Capital]					
11	Bad Debts To Account Receivable Ratio (%)*	1.47%	1.20%	0.00%	1.47%	0.00%
	[Bad Debts / Average Trade Receivables]					
12	Current Liability Ratio (%)	22.12%	21.71%	23.98%	22.12%	23.98%
	[Total Current Liabilities / Total Liabilities]					
13	Total Debts To Total Assets Ratio (%)	10.91%	20.73%	20.60%	10.91%	20.60%
	[(Long Term Borrowings + Short Term Borrowings) / Total Assets]					
14	Debtors Turnover*	31.08	26.04	26.71	31.08	26.71
	[Revenue From Operations / Average Trade Receivables]					
15	Inventory Turnover*	9.61	7.95	5.87	9.61	5.87
	[Cost of Goods Sold / Average F&B Inventory]					0.000
16	Operating Margin (%)	22.61%	33.36%	21.19%	28.81%	8.75%
17	[(Profit / (Loss) Before Tax + Depreciation and Amortisation Expense + Finance costs - Other Income) / Revenue From Operations]					
17	Net Profit/ (Loss) Margin (%)	(29.89%)	1.51%	(16.28%)	(9.16%)	(31.39%
	[Profit / (Loss) After Tax / Total Income]					



S.R. Batliboi & Co. LLP, New Delhi

PVRINOX

	PVR INOX LIMITED (formerly know CIN: L74899MH1995PLC387971	vn as PVR Limited) PVR INO
4	During the period ended March 31, 2023, the Company has allotted equity shares in accordance with "PVR Employee Stock Option Plan ?	1 176,498 equity shares in accordance with "PVR Employee Stock Option Plan 2020" and 92,5 2017" to the eligible employees of the Company.
5	Exceptional item represents loss relating to impairment of capital wo	rk in progress.
6	2023 which was already approved by the Nomination and Remur accordance with the minimum remuneration as was originally appro-	Director and Mr. Sanjeev Kumar, Executive Director respectively for the year ended March 3 neration Committee and the Board of Directors in their respective meetings. The same is oved by the shareholders vide their resolutions dated July 03, 2018 and September 29, 2020. The cial resolution in its forthcoming Annual General Meeting of the Company pursuant to the t, 2013 and in view of the inadequacy of profits.
7	Earnings per share is not annualised for the quarter ended March 31,	, 2023, December 31, 2022, and March 31, 2022.
8		from the current quarter had opted for lower tax rates beginning from the previous year 202 quarter and year and remeasured its deferred tax liability basis rates prescribed in this section uarter ended March 31, 2023 amounting to Rs. 13,433 lakhs.
9	The financial figures for the quarter ended March 31, 2023 and March of the full financial year and unaudited year to date financial figures	h 31,2022 are balancing figures being the difference between audited financial figures in respe- upto December 31, 2022 and December 31, 2021 respectively.
10	Previous year and corresponding period/quarterly results have been	n audited/reviewed by a firm of Chartered Accountants other than S.R.Batliboi & Co. LLP.
1	The above statement of audited financial results for the quarter and to the facts mentioned in note 2 above. Previous periods figures have	year ended March 31, 2023 are not comparable to those reported for the preceeding periods de e been regrouped and rearranged wherever necessary.
12	performance at an overall company level as one segment i.e. 'the	Operating Segments, the Chief Operating Decision Maker ('CODM') evaluates the Company patrical exhibition business' and allied activities under brand "PVR INOX". Accordingly, the lule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are n
13		year ended March 31, 2023 are available on the BSE Limited website (URL:www.bseindia.con dia.com) and on the Company's website (URL: https://www.pvrcinemas.com/corporate).
	For and or behalf of the Board of Directors of PVR INOX Limited	
	Ajar Bijj	S.S. Batliboi & Co. LLP, New Delhi
	Managing Director	for Identification

Chartered Accountants

4th Floor, Office 405 World Mark - 2, Asset No. 8 IGI Airport Hospitality District, Aerocity New Delhi - 110 037, India Tel: +91 11 4681 9500

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of PVR INOX Limited (formerly known as PVR Limited)

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of PVR INOX Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its joint venture for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries and joint venture, the Statement:

- i. includes the results of the following subsidiaries and joint venture:
 - PVR Pictures Limited
 - P V R Lanka Limited
 - Shouri Properties Private Limited (subsidiary w.e.f. January 1, 2023)
 - Zea Maize Private Limited
 - Vkaao Entertainment Private Limited (Joint venture)
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive loss and other financial information of the Group for the quarter ended March 31, 2023 and for the year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its joint venture in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to Note 6 to the consolidated financial results, which explains that the managerial remuneration aggregating to Rs 1,265 lakhs paid to two executive directors of the Holding Company for the financial year ended March 31, 2023 was in accordance with the minimum remuneration as was originally approved by the shareholders of the Holding Company vide their resolution dated July 3, 2018 and September 29, 2020. In our opinion, and to the best of our information and according to the explanations given to us, as the Holding Company has inadequate profits for the financial year ended March 31, 2023, it shall seek approval of the shareholders by way of special resolution in its forthcoming annual general meeting in respect of the aforesaid remuneration paid.

Our opinion is not modified in respect of this matter.



Chartered Accountants Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive loss and other financial information of the Group including its joint venture in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint venture are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint venture are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- . Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) the of Act. we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference financial statements to in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its joint venture of which we are the independent auditors, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the State/ment of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirement



Chartered Accountants

regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:

- 2 subsidiaries, whose financial statements include total assets of Rs 6,402 lakhs as at March 31, 2023, total revenues of Rs 958 lakhs and Rs 2,615 lakhs, total net profit after tax of Rs. 395 lakhs and Rs. 181 lakhs, total comprehensive income of Rs. 446 lakhs and Rs. 191 lakhs, for the quarter and the year ended on that date respectively, and net eash inflows of Rs. 730 lakhs for the year ended March 31, 2023, as considered in the Statement which have been audited by their respective independent auditors.
- I joint venture, whose financial statements include Group's share of net profit of Rs. Nil and Rs. Nil and Group's share of total comprehensive loss of Rs. Nil and Rs. Nil for the quarter and for the year ended March 31, 2023 respectively, as considered in the Statement whose financial statements, other financial information have been audited by their respective independent auditors.

The independent auditor's report on the financial statements of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, joint venture is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The comparative financial information of the Group and its joint ventures for the corresponding quarter and for the year ended March 31, 2022, included in these consolidated financial results, were audited by the predecessor auditor who expressed an unmodified opinion with emphasis of matter paragraph on those consolidated financial information on May 9, 2022.

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants ICAI Firm Registration Number: 301003E/E300005

per Vikas Mehra Partner Membership No.: 94421

UDIN: 23094421BGYFTW6957

Place: New Delhi Date: May 15, 2023



CIN: L74899MH1995PLC387971

PVRINOX Registered office: 7th Floor, Lotus Grandeur Building, Veera Desai Road, Opposite Gundecha Symphony, Andheri (West) Mumbai-400053, India Corporate office: Block A, 4th floor, Building No.9A, DLF Cyber City, Phase - III, Gurugram - 122002, Haryana, India Email: Investorrelations@pvrcinemas.com Website: www.pvrcinemas.com

	FOR THE QUARTER AND	TEAK ENDED MA	ANCH 31, 2023	100 Mar 100 Mar		and the state
-			C	(Rs. ONSOLIDATED	in lakhs, except p	per share da
S.No.	Particulars	3 months ended			Year ended	
	A MINUTAL S	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.202
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited
1	Income					
	Revenue from operations	1,14,317	94,034	53,617	3,75,065	1,32,
	Other income	2,175	2,006	4,252	7,908	32,
-	Total income	1,16,492	96,040	57,869	3,82,973	1,65,
2	Expenses					
	Movie exhibition cost	25,972	16,988	13,377	81,842	28,
	Consumption of food and beverages	9,301	7,776	4,481	31,018	11,
	Employee benefits expense	15,142	9,226	7,927	43,890	26,
	Finance costs	18,864	12,741	12,517	57,162	49,
	Depreciation and amortisation expense	29,617	15,524	16,867	75,332	61,
	Other expenses	37,515	31,170	17,851	1,13,546	55,
-	Total expenses	1,36,411	93,425	73,020	4,02,790	2,33,
3	Profit/(Loss) before share of non-controlling interests, share in net loss of joint venture and tax (1-2)	(19,919)	2,615	(15,151)	(19,817)	(68,
4	Share in net loss of joint venture	-	-	-	-	
5	Profit before exceptional items, share of non- controlling interests and tax (3-4)	(19,919)	2,615	(15,151)	(19,817)	(68,
6	Exceptional items (refer no.7)	1,082			1,082	
8	Profit/(Loss) before tax (5-6)	(21,001)	2,615	(15,151)	(20,899)	(68,0
8	Tax expense					
	Current tax	(441)	448	(237)	200	
-	Deferred tax (credit)/charge (refer no.8)	12,839	575	(4,365)	12,541	(19,3
9	Total tax expense	12,398	1,023	(4,602)	12,741	(19,2
9	Profit/(Loss) after tax (7-8)	(33,399)	1,592	(10,549)	(33,640)	(48,8
10	Non-controlling interests	62	23	-	133	
11	Net Profit/(Loss) after taxes and after adjustment of non-controlling interests (9+10)	(33,337)	1,615	(10,549)	(33,507)	(48,8
12	Other comprehensive income/(expense) (net of tax)			(10)013)	(00,007)	(40,0
	Items that will not be re-classified to profit or loss	26.00	(25)	(10)		part and a
	Items that will be re-classified to profit or loss	36.00	(35)	(12)	62	
13	Total comprehensive income /(expense)	(33,256)	75 1,655	(180)	(33,368)	(1)(49,0
		(00,200)	1,000	(10,741)	(33,308)	(49,0
-	Net loss attributable to:					
	Owners of the Company	(33,337)	1,615	(10,549)	(33,507)	(48,8
	Non-controlling interests	(62)	(23)		(133)	(40,0
	Other comprehensive income/(expense) attributable to:				(100)	
	Owners of the Company	81	40	(192)	139	(2
	Non-controlling interests	-		(1)1	105	(2
	Total comprehensive income/(expense) attributable to:			-	-	
	Owners of the Company	(33,256.00)	1,655	(10,741)	(33,368)	(49,0
	Non-controlling interests	(62.00)	(23)	(- 0)/ 12)	(133)	(49,0
14	Paid-up equity share capital (face value of Rs. 10 each, fully paid)	9,797	6,125	6,100	9,797	6,1
15	Other equity including Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet as at			0,200	7,23,188	1,30,9
16	Earnings per share on net profit/(loss) after tax (fully paid up equity share of Rs. 10 each) (refer note 8)					
	Basic earnings per share	(51.31)	2.65	(17.29)	(51.59)	(80.3
	Diluted earnings per share	(51.31)	2.63	(17.29)	(51.59)	(80.2



S.R. Batliboi & Co. LLP, New Delhi 4 for Identification



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Notes to the Statement of audited consolidated financial results for the quarter and year ended March 31, 2023 :-

1 The Chief Operating Decision Maker (CODM) reviews the performance of the Group and its joint venture for Movie exhibition and others. The requisite segment reporting related disclosures for all periods presented are as follows:

	Particulars	AN THE THE REAL	3 months ended	States and particular	Year er	nded
S.No.	Particulars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenues					
	Movie exhibition	1,13,002	86,244	55,128	3,64,656	1,52,541
-	Others (includes Movie production and distribution etc.)	6,097	13,218	3,331	26,135	17,054
	Inter segment revenues/elimination	(2,607)	(3,422)	(590)	(7,818)	(4,042
	Total	1,16,492	96,040	57,869	3,82,973	1,65,553
2	Segment Results					
	Movie exhibition	(19,786)	2,199	(14,205)	(19,618)	(68,562
	Others (includes Movie production and distribution etc.)	(141)	430	(935)	(135)	512
	Inter segment revenues/elimination	8	(14)	(11)	(64)	(21)
	Total	(19,919)	2,615	(15,151)	(19,817)	(68,071
	Exceptional item	(1,082)	-	-	(1,082)	-
	Profit/(Loss) before tax	(21,001)	2,615	(15,151)	(20,899)	(68,071
3	Segment Assets					
	Movie exhibition	15,40,941	6,20,390	6,01,852	15,40,941	6,01,852
	Others (includes Movie production and distribution etc.)	15,187	11,841	7,170	15,187	7,170
	Total	15,56,128	6,32,231	6,09,022	15,56,128	6,09,022
	Unallocable assets	91,515	98,082	1,23,562	91,515	1,23,562
4	Segment Liabilities					
	Movie exhibition	7,28,452	4,34,199	4,41,940	7,28,452	4,41,940
	Others (includes Movie production and distribution etc.)	6,684	3,654	1,770	6,684	1,770
	Total	7,35,136	4,37,853	4,43,710	7,35,136	4,43,710
-	Unallocable liabilities	1,79,589	1,51,418	1,51,863	1,79,589	1,51,863

2 The above statement of audited consolidated financial results for the quarter and year ended March 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 15, 2023. The Statutory Auditors of PVR INOX Limited (formerly known as PVR Limited) ("the Company") have carried out an audit of the above consolidated financial results pursuant to Regulation 33 & 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have issued an unmodified audit report.

3 a) During the previous year, the Board of Directors of PVR INOX Limited (formerly known as PVR LIMITED) ("Company" or "Transferee Company"), in their meeting held on March 27, 2022, considered and approved a scheme of amalgamation of INOX Leisure Limited ("Transferor Company") into and with the Company and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and other rules and regulations framed thereunder ("Scheme").

During the current year, the Company has received requisite approvals and the scheme has been sanctioned by the Hon'ble National Company Law Tribunal (NCLT) vide its order dated January 12, 2023 ((Mumbai Bench) with the appointed date of January 01, 2023. The Certified true copy of the said order sanctioning the scheme has been filed with the Registrar of Companies, New Delhi. In accordance with the order of NCLT, the Company has given effect to the scheme in the standalone financial statements w.e.f. appointed date i.e. January 01, 2023. Management has determined that the effect of the difference in appointed date between the requirements of the Scheme and of Ind AS 103 – Business Combinations, is not material to these financial statements. The merger has been accounted for using the acquisition accounting method under Ind AS 103 – Business Combinations and the difference between the fair value of net identifiable assets acquired and consideration paid on the merger has been accounted for as Goodwill of Rs.4,63,379 lakhs . In accordance with the Scheme, the purchase consideration has been discharged by issue and allotment of 36,701,729 equity shares of the Company to the shareholders of INOX Leisure Limited.

b) During the quarter, the Company acquired the cinema exhibition undertaking situated at Chennai of Jazz Cinemas Pvt Ltd on a slump sale basis. The sale and transfer of the said Cinema exhibition undertaking has been completed on March 03, 2023 and the same has been accounted as per Ind AS 103, "Business combination". The same has resulted in a goodwill of Rs. 5,725 lakhs.



S.R. Batliboi & Co. LLP, New Delhi

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4 Additional disclosures as per Clause 52 (4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

PVRINOX

			3 months ended		Year	ended
S.No.	. Particulars	31.03.2023 31.12.2022		31.03.2022	31.03.2023	31.03.202
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited
1	Deld Facile Dati					
1	Debt Equity Ratio	0.24	1.07	1.10	0.24	1.10
2	(Total Borrowings/Total Equity)					
4	Debt Service Coverage Ratio	2.45	1.05	0.62	1.88	0.23
	[(Profit / (Loss) Before Tax + Depreciation and Amortisation Expense + Finance costs - Other Income) / (Finance costs (Interest on Term Loans, Debentures & Banks and others) + Repayment of Long Term Borrowings excl. prepayments)]					
3	Interest Service Coverage Ratio	7.25	9.04	3.16	8.06	0.83
-	[(Profit / (Loss) Before Tax + Depreciation and Amortisation Expense + Finance costs - Other Income) / Finance costs (Interest on Term Loans, Debentures & Banks and others)]		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5.10		0.83
4	Outstanding Redeemable Preference Shares	Nil	Nil	Nil	Nil	Nil
5	Capital redemption reserve/debenture redemption reserve	Nil	Nil	Nil	Nil	Nil
6	Net worth	7.32.918	1,41,042	1,37,011	7,32,918	1 07 011
7	Net Profit/(Loss) after taxes and after adjustment of non-controlling interests	(33,337)	1,615	(10,549)	(33,507)	1,37,011 (48,824)
8	and discontinued operations) –	(00,007)	1,010	(10,545)	(33,507)	(40,024)
(i)	Basic:	(51.31)	2.65	(17.29)	(61 50)	(90.00)
(ii)	Diluted:	(51.31)	2.65	(17.29)	(51.59)	(80.23)
9	Current Ratio	0.41	0.52	0.60	(51.59) 0.41	(80.23)
	[Total Current Assets / Total Current Liabilities]	0.41	0.52	0.00	0.41	0.60
10	Long Term Debt To Working Capital	(1.31)	(2.17)	(2.54)	(1.21)	(0 = 4)
	[(Non-Current Borrowings) + (Current Maturities of Long Term Borrowings) / Net Working Capital]	(1.51)	(2.17)	(2.34)	(1.31)	(2.54)
11	Bad Debts To Account Receivable Ratio (%)*	2.64%	1.21%	1.14%	2.64%	1.14%
	[Bad Debts / Average Trade Receivables]	2.0170	1,21/0	1.14 /0	2.04 /0	1.14 %
12	Current Liability Ratio	22.43%	22.06%	24.09%	22.43%	24.09%
	[Total Current Liabilities / Total Liabilities]			21.0570	22.10 /0	24.0270
13	Total Debts To Total Assets Ratio	10.88%	20.65%	20.55%	10.88%	20.55%
	[(Long Term Borrowings + Short Term Borrowings) / Total Assets]					
14	Debtors Turnover*	28.39	24.57	23.67	28.39	23.67
	[Revenue From Operations / Average Trade Receivables]					
15	Inventory Turnover*	8.86	7.26	5.86	8.86	5.86
	[Cost of Goods Sold / Average F&B Inventory]					
16	Operating Margin (%)	22.15%	30.70%	18.59%	27.65%	7.94%
	[(Profit / (Loss) Before Tax + Depreciation and Amortisation Expense + Finance costs - Other Income) / Revenue From Operations]					
17	Net Profit/ (Loss) Margin (%)	(28.70%)	1.66%	(18.20%)	(8.78%)	(29.48%)
	[Profit / (Loss) After Tax / Total Income]	(2000 0 10)	210070	(20.2070)	(0.7070)	(29.40 %)
The qu	arter ratios have been considered equivalent to year/period ratios.					



S.R. Batliboi & Co. LLP, New Delhi

	PVR INOX LIMITED (formerly known as PVR Limited) PVR INOX
	Registered office: 7th Floor, Lotus Grandeur Building, Veera Desai Road, Opposite Gundecha Symphony, Andheri (West) Mumbai-400053, India Corporate office: Block A, 4th floor, Building No.9A, DLF Cyber City, Phase - III, Gurugram - 122002, Haryana, India Email: Investorrelations@pvrcinemas.com Website: www.pvrcinemas.com
4	During the period ended March 31, 2023, the Company has allotted 176,498 equity shares in accordance with "PVR Employee Stock Option Plan 2020" and 92,500 equity shares in accordance with "PVR Employee Stock Option Plan 2017" to the eligible employees of the Company.
5	Exceptional item represents loss relating to impairment of capital work in progress.
6	The Company has paid remuneration to Mr. Ajay Bijli, Managing Director and Mr. Sanjeev Kumar, Executive Director respectively for the year ended March 31, 2023 which was already approved by the Nomination and Remuneration Committee and the Board of Directors in their respective meetings. The same is in accordance with the minimum remuneration as was originally approved by the shareholders vide their resolutions dated July 03, 2018 and September 29, 2020. The Company shall seek approval of the shareholders by way of special resolution in its forthcoming Annual General Meeting of the Company pursuant to the provisions of Section 197 read with Schedule V to the Companies Act, 2013 and in view of the inadequacy of profits.
7	Earnings per share is not annualised for the quarter ended March 31, 2023, December 31, 2022, and March 31, 2022.
8	Pursuant to Section 115BAA of Income Tax Act, 1961, the Company from the current quarter had opted for lower tax rates beginning from the previous year 2022- 23. Consequent to this, the Company has calculated tax for current quarter and year and remeasured its deferred tax liability basis rates prescribed in this section and credited the consequential impact in the deferred taxes for the quarter ended March 31, 2023 amounting to Rs. 13,433 lakhs.
9	The financial figures for the quarter ended March 31, 2023 and March 31,2022 are balancing figures being the difference between audited financial figures in respect of the full financial year and unaudited year to date financial figures upto December 31, 2022 and December 31, 2021 respectively.
10	Previous year and corresponding period/quarterly results have been audited/reviewed by a firm of Chartered Accountants other than S.R.Batliboi & Co. LLP.
11	The above statement of audited financial results for the quarter and year ended March 31, 2023 are not comparable to those reported for the preceeding periods due to the facts mentioned in note 2 above. Previous periods figures have been regrouped and rearranged wherever necessary.
12	Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker ('CODM') evaluates the Company's performance at an overall company level as one segment i.e. 'theatrical exhibition business' and allied activities under brand "PVR INOX". Accordingly, the disclosures as per Regulation 33 (1)(e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable for the Company.
13	The above audited standalone financial results for the quarter and year ended March 31, 2023 are available on the BSE Limited website (URL:www.bseindia.com) National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: https://www.pvrcinemas.com/corporate).
01	For and in behalf of the board of Directors of PVR INOX Limited Aay Bili Manual Director Nev Delhi S.R. Batliboi & Co. LLP, New Delhi for Identification

CIN: L74899MH1995PLC387971



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			(Rs. in lak)
Particulars		STANDAL	.ONE
		March 31, 2023	March 31, 2022
		Audited	Audited
Assets			
Non-current assets			
Property, plant and equipment	_		
Capital work-in-progress		2,91,958	1,49,23
Right-of-use assets		24,731	6,44
Goodwill		5,35,610	2,65,65
Other intangible assets		5,73,361	1,04,25
Financial assets		13,118	14,09
Investments in subsidiaries		14.940	0.50
Loans		14,840	9,59
Other financial assets		47,103	1,16
Deferred tax assets (net)		47,103	26,38
Income tax assets (net)		6,195	59,09
Other non current assets		16,386	4,44
Total non-current assets	A	15,71,566	8,28
		15,/1,500	6,48,64
Current assets -			
Inventories		5,967	3,14
Financial assets		5,567	5,14
Investments		21	4
Trade receivables		15,802	7,09
Cash and cash equivalents		30,857	48,96
Bank balances other than cash and cash equivalents, above		2,841	7,700
Loans		1,501	343
Other financial assets		719	2,519
Other current assets		13,395	11,288
Fotal current assets	В	71,103	81,105
			01,100
fotal assets [A+B]		16,42,669	7,29,753
			.,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
quity and liabilities			
quity			
quity share capital		9,797	6,100
Dther equity		7,25,314	1,32,748
otal equity	A	7,35,111	1,38,848
iabilities			1,00,010
Ion-current liabilities			
inancial liabilities			
Borrowings			
Lease liabilities		1,27,228	1,03,314
Other financial liabilities		5,76,122	3,38,852
rovisions		878	4,968
ther non-current liabilities		2,602	856
otal non-current liabilities		-	1,211
and that current nationnes	B	7,06,830	4,49,201
urrent liabilities			
nancial liabilities			
Borrowings	_		
Lease liabilities		51,918	47,050
Trade payables		47,301	27,527
Total outstanding dues of micro enterprises and small enterprises			
Total outstanding dues of creditors other than micro enterprises and small enterprises		1,755	1,284
Other financial liabilities		46,946	27,842
ovisions		30,307	11,501
		3,524	261
her current liabilities		18,977	26,239
her current liabilities tal current liabilities	С	2,00,728	1,41,704
	С		1,41,704



S.R. Batliboi & Co. LLP, New Delhi

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PVR INOX LIMITED (formerly known as PVR Limited) CIN: L74899MH1995PLC387971



Regd. Office: 7th Floor, Lotus Grandeur Building, Veera Desai Road, Opposite Gundecha Symphony, Andheri (West) Mumbai-400053, India Corporate office: Block A, 4th floor, Building No.9A, DLF Cyber City, Phase - III, Gurugram - 122002, Haryana, India

			(Rs. in lakh
		CONSOLIDA	ATED
Particulars		March 31, 2023	March 31, 2022
	The second second	Audited	Audited
ASSETS	100 M		and the second of the
Non-current assets			
Property, plant and equipment		2,94,314	1,51,80
Capital work-in-progress		24,734	6,44
Right-of-use assets		5,37,457	2,67,83
Goodwill		5,74,280	1,05,20
Other intangible assets		14,804	15,90
Financial assets			
Loans			14
Other financial assets		46,283	25,71
Deferred tax assets (net)		47,672	59,50
Income tax assets (net)		6,595	5,01
Other non current assets		16,525	8,40
Total non-current assets	A	15,62,664	6,45,97
Current assets			
Inventories		6,637	3,42
Financial assets		0,001	571
Investments		21	
Trade receivables		18,248	8,12
Cash and cash equivalents		33,308	50,02
Bank balances other than cash and cash equivalents, above		2,852	7,73
Loans		341	18
Other financial assets		643	2,50
Other current assets		22,929	14,40
Total current assets	B	84,979	86,60
Total assets [A+B]		16,47,643	7,32,58
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Equity and liabilities			
Equity and liabilities Equity			- pp
Equity Equity share capital		9,797	6,10
Equity Equity share capital Other equity		9,797 7,23,188	6,10 1,30,93
Equity Equity share capital		9,797	6,10 1,30,93
Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company		9,797 7,23,188 7,32,985	6,1(1,30,9: 1,37, 0;
Equity Equity share capital Other equity		9,797 7,23,188	6,1(1,30,9: 1,37, 0;
Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company		9,797 7,23,188 7,32,985	6,1(1,30,9: 1,37,0 : (4
Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity	A	9,797 7,23,188 7,32,985 (67)	6,1(1,30,9: 1,37,0 : (4
Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities	A	9,797 7,23,188 7,32,985 (67)	6,1(1,30,9: 1,37,0 : (4
Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Non-current liabilities	Α	9,797 7,23,188 7,32,985 (67)	6,1(1,30,9: 1,37,0 : (4
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Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Financial liabilities Financial liabilities Borrowings Lease liabilities	A	9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405	6,1(1,30,9: 1,37,0: (7 1,37,0) 1,37,0) 1,03,33 3,41,38
Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Non-current liabilities Financial liabilities Borrowings Lease liabilities Other financial liabilities	A	9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883	6,10 1,30,93 1,37,03 (4 1,37,01 1,03,33 3,41,38 4,95
Equity Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Non-current liabilities Financial liabilities Borrowings Lease liabilities Other financial liabilities Provisions		9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883 2,759	6,10 1,30,93 1,37,03 (4 1,37,01 1,37,01 1,03,33 3,41,38 4,97 97
Equity Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Total equity Liabilities Financial liabilities Borrowings Lease liabilities Other financial liabilities Provisions Deferred tax liabilities (net)		9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883	6,10 1,30,92 1,37,03 (2 1,37,01 1,03,33 3,41,33 3,41,33 4,97 97 25
Equity Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Non-current liabilities Financial liabilities Borrowings Lease liabilities Other financial liabilities Provisions	A	9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883 2,759	6,1(1,30,92 1,37,03 (3 1,37,01 1,03,33 3,41,38 4,97 99 22 1,21
Equity Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Total equity Liabilities Financial liabilities Borrowings Lease liabilities Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities		9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883 2,759 319	6,1(1,30,92 1,37,03 (3 1,37,01 1,03,33 3,41,38 4,97 99 22 1,21
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Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Non-current liabilities Financial liabilities Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities Current liabilities Financial liabilities Current liabilities Financial liabilities Current liabilities		9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883 2,759 319 - 7,09,594	6,10 1,30,92 1,37,03 (4 1,37,03 1,03,33 3,41,38 4,95 99 22 1,23 4,52,12
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Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Total equity Liabilities Borrowings Lease liabilities Total non-current liabilities Financial liabilities Current liabilities Financial liabilities Financial liabilities Current liabilities Financial liabilities Financial liabilities Financial liabilities Current liabilities Financial liabilities Financial liabilities Current liabilities Financial Financ		9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883 2,759 319 - 7,09,594 52,036 47,522	6,10 1,30,92 1,37,03 (2 1,37,01 1,03,33 3,41,38 4,97 97 22 1,21 4,52,12 47,18 27,68
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Equity share capital Other equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Non-current liabilities Financial liabilities Other financial liabilities Frovisions Deferred tax liabilities Financial liabilities Current liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Frovisions Total outstanding dues of creditors other than micro enterprises and small enterprises Provisions Other financial liabilities Frovisions Other current liabilities Frovisions Current State Current liabilities Frovisions Current State Curr	B	9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883 2,759 319 7,09,594 52,036 47,522 1,868 49,565 30,435 3,547 20,158	6,10 1,30,92 1,37,03 (2 1,37,01 1,03,33 3,41,38 4,97 97 22 1,21 4,52,12 47,18 27,68 1,22 2,8,77 11,62 2,8 2,6,65 2,
Equity share capital Other equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Total equity Liabilities Financial liabilities Financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities Total non-current liabilities Financial liabilities Total non-current liabilities Financial liabilities Total equity Current liabilities Financial liabilities Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises		9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883 2,759 319 7,09,594 52,036 47,522 1,868 49,565 30,435 3,547	6,10 1,30,92 1,37,03 (3 1,37,03 1,03,33 3,41,38 4,99 99 22 1,21 4,52,13 4,7,18 27,68 1,22 2,8,77 11,65 23
Equity Equity share capital Other equity Equity attributable to equity holders of the Parent Company Non-controlling interests Total equity Liabilities Non-current liabilities Financial liabilities Other financial liabilities Provisions Deferred tax liabilities Total non-current liabilities Financial liabilities Financial liabilities Current liabilities Financial liabilities Total non-current liabilities Financial liabilities Total outstanding dues of micro enterprises and small enterprises Other financial liabilities Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Total outstanding dues of creditors other than micro enterprises and small enterprises Provisions Other current liabilities Provisions Other current liabilities Provisions Other current liabilities Provisions Other current liabilities	B	9,797 7,23,188 7,32,985 (67) 7,32,918 1,27,228 5,78,405 883 2,759 319 7,09,594 52,036 47,522 1,868 49,565 30,435 3,547 20,158	



S.R. Batliboi & Co. LLP, New Delhi for Identification

Identification

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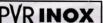
CIN: L74899MH1995PLC387971 Regd. Office: 7th Floor, Lotus Grandeur Building, Veera Desai Road, Opposite Gundecha Symphony, Andheri (West) Mumbai-400053, India Corporate Office: Block A, 4th floor, Building No.9A, DLF Cyber City, Phase - III, Gurugram - 122002, Haryana, India

			(Rs. in lakhs
		STANDA	LONE
Particulars		March 31, 2023	March 31, 2022
	A ST AN AD ALL A	Audited	Audited
Cash Barry form and the set of the			
Cash flows from operating activities Loss before tax		(20,702)	(67,14)
Adjustments to reconcile loss before tax to net cash flows:		(20,702)	(07,14)
Depreciation of property, plant and equipment		27,338	22,77
Amortisation of intangible assets		1,787	1,654
Amortisation of right-of-use assets		44,946	35,014
Allowance for doubtful debts and advances		298	589
Bad debts/advances written off		30	-
Net (gain)/loss on disposal of property, plant and equipment Interest income		(99)	(2.50)
Finance costs		(3,070)	(2,585
Share based payment expense		1,416	48,990
Inventories written off		1,410	111
Unrealised foreign exchange loss		(153)	
Convenience fees (Time value of money adjustment)		(2,671)	(2,266
Liabilities written back (including COVID-19 related rent concessions)		(1,126)	(25,883
Exceptional items		1,082	-
Miscellaneous income		(193)	(46:
		1,04,594	11,333
Working capital adjustments:			
Increase/(Decrease) in provisions		27	(1,064
Increase/(Decrease) in trade & other payables Decrease/(Increase) in trade receivables		(7,290) (5,691)	7,40
Decrease/ (Increase) in inventories		(785)	(928
Decrease/(Increase) in loans and advances and other assets		(553)	(39)
Cash (used in)/generated from operations		90,302	11,602
Direct taxes paid (net of refunds)		-	830
Net cash flows (used in)/ generated from operating activities	A	90,302	12,438
Cash flows from investing activities			
Purchase of PPE, intangible assets, CWIP and capital advances		(62,930)	(12,407
Proceeds from sale of PPE		201	43
Investment in subsidiaries		(5,150)	(600
Loans given to subsidiaries		(3,050)	(1,72)
Loans repaid by subsidiaries		2,050	6,450
Interest received on deposits		1,068	1,904
Fixed deposits with banks encashed		4,904	-
Fixed deposits placed with banks Net cash flows front/(used in) investing activities	В	(62,907)	10,035
ver cash now nong laser in investing activities		(02,507)	5,650
Cash flows from financing activities			
Proceeds from issue of equity shares		3,051	1,831
Proceeds from long-term borrowings Repayment of long-term borrowings		38,500	55,500
Proceeds from short-term borrowings		(42,163) 73,859	(34,162
Repayment of short-term borrowings		(57,559)	(1,12,33)
Repayment of lease liabilities (includes interest on lease liabilities)		(70,439)	(26,544
Interest paid on borrowings		(14,492)	(12,44)
Net cash flows from/(used in) financing activities	С	(69,243)	(21,610
Net (decrease)/increase in cash and cash equivalents (A + B + C)		(41,848)	(5,480
Cash and cash equivalents at the beginning of the year		48,967	54,440
Add: Cash acquired on acquisition of INOX Leisure Limited		23,738	-
Cash and cash equivalents at the end of the year		30,857	48,967
Common on the order and each acquired anter at the and of the years			
Components of cash and cash equivalents at the end of the year Cash on hand		575	385
Balance with banks:		5/5	380
On current accounts		8,357	12,085
Investment in Mutual fund		21,925	36,497
Cash and cash equivalents		30,857	48,967
Less: Secured bank overdraft		-	-

The audited Standalone Statement of Cash Flows has been prepared in accordance with 'Indirect method' as set out in the Ind AS - 7 'Statement of Cash Flows'. The above statement for the year ended March 31, 2023 are not comparable to those reported for the preceeding periods as non cash transactions relating to the assets and liabilities of acquired entities have been eliminated. Previous periods figures have been regrouped and rearranged wherever necessary.



S.R. Batliboi & Co. LLP, New Delhi



CIN: L74899MH1995PLC387971 Construction Cons

AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR YEAR ENDED MAR

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Look before is a Adjustment is recardle look before tast on an each flows: Perpendiation of property, plant and equipment Perpendiation of right-d-use area dely proved in the sector of			Audited	Audited
Look before is a (2009) Look before is a to net cach flows: (2009) Depresentation of projects, plant and equipment (2,45) Anottation of influct-lace assets (453) Weignin/Loos on disposal of property, plant and equipment (2,45) Materiation of influct-lace assets (2,45) Weignin/Loos on disposal of property, plant and equipment (2,45) Materiation of influct-lace assets (2,64) Materiation of influct-lace asset (2,64) Materiation of influct-lace assets (2,64) Materiation of influct-lace asset (2,64) <td< td=""><td>Cash flows from anarating activities</td><td></td><td></td><td></td></td<>	Cash flows from anarating activities			
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Enume costs 500 Share based payment syspense 1416 Labilities written bask (including COVID-19 related rent concessions) (1,402) Concentration of the payment systems (1,93) Jurnatised foreign exchange gain (1,93) Concentration of francial assets measured at FVTPL (2,93) Seeptional tens (2,67) Seeptional tens (2,67) Vectories (Time value of money adjustment) (2,67) Conventions (in the de other payables (2,647) Vectories (Increase) in trade of exceptional advances and other assets (1,17) Vectores (Increase) in increase (Nextrassis) (1,17) Vectores (Increase) in increase (Nextrassis) (2,647) Vectores (Increase) in investing activities (2,639) Vectores (Increase) in investing activities (1,17) Vectores (Increase) in investing activities (1,17) Vectores (Increase) in investing activities (3,599) Vectores from aperations (6,590) Vectores from aperations (4,639) Vectores from aperations (4,6399) Vectores from apiece of PPE (2,01) <			290	
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ess: Secured bank overdraft (118)				36,49
(110)				50,07
33.190 33.190				(11
ne audited Consolidated Statement of Cash Flows has been prepared in accordance with 'Indirect method' as set out in the Ind AS - 7 'Statement			33,190	49,93



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