

November 14, 2024

The Manager,  
Corporate Relationship Department,  
Bombay Stock Exchange Limited  
1st Floor, New Trading Ring,  
Rotunda Building, P.J. Towers,  
Dalal Street, Mumbai – 400001  
Kind Attn: Mrs. Bharati Bhambwani

The Manager,  
Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza,  
Bandra-Kurla Complex, Bandra (E)  
Mumbai – 400051

**Sub: Outcome of Board Meeting pursuant to Regulation 33 Of the SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

This is to inform you the outcome of the meeting of the Board of Directors held today ie. 14<sup>th</sup> November, 2024 at the Registered Office of the Company. The meeting commenced at 2:00 p.m. and concluded at 5:30 p.m.

The Board, in compliance of Regulation 30 and Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, considered and approved the Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024 as reviewed & recommended by the Audit Committee. The said financial results are accompanied by the Statement of Assets and Liabilities, half yearly Cash Flow Statement as well as Limited Review Report given by the statutory auditor of the company.

In terms of Regulation 47 of SEBI (Listing & Disclosure Requirements) Regulations, 2015, the extract of financial results, in the prescribed format, shall be published on 15.11.2024 in The Financial Express (All Edition) and Mumbai Lakshadeep (Vernacular Language). The full format of the Standalone & Consolidated Un-Audited Financial Results for the Quarter and Half - Year ended 30<sup>th</sup> September, 2024 shall be available on the websites of the Stock Exchanges where equity shares of the Company are listed i.e. at the Bombay Stock Exchange Limited ([www.bseindia.com](http://www.bseindia.com)) and National Stock Exchange Limited ([www.nseindia.com](http://www.nseindia.com)) and on the Company's website at [www.cinevistaas.com](http://www.cinevistaas.com)

Kindly take the above information on your records.

Thanking you  
Yours faithfully,  
For Cinevista Limited



Company Secretary / Compliance Officer

Encl:A/a

Corporate Office:

Flat no. 7 & 8, Silver Croft, Off T.P.S. III,  
Corner of 16<sup>th</sup> & 33<sup>rd</sup> Road,  
Bandra (W), Mumbai – 400050

Regd. Office:

1, Silver Croft, Off. T.P.S. III, Corner of 16th and 33rd Road,  
Bandra West, Mumbai - 400050

Website: [www.cinevistaas.com](http://www.cinevistaas.com)

E-mail: [helpdesk@cinevistaas.com](mailto:helpdesk@cinevistaas.com)

CIN: L92130MH1997PLC107871

November 14, 2024

The Manager, Corporate Relationship Department, Bombay Stock Exchange Limited 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, Mumbai – 400001 Kind Attn: Mrs. Bharati Bhambwani	The Manager, Listing Department, National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (E) Mumbai – 400051
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**DECLARATION – DISCLOSURE PURSUANT TO THE REGULATION 33(2) (A) OF  
THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATION, 2015, AS AMENDED**

Pursuant to the Regulation 33 (2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, we hereby confirm, declare & certify that the Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You,  
For Cinevista Limited

\_\_\_\_\_  
Sunil Mehta  
Managing Director



Vijay SM  
\_\_\_\_\_  
Vijay Singh Phoolka  
Chief Financial Officer



Corporate Office:  
Flat no. 7 & 8, Silver Croft, Off T.P.S. III,  
Corner of 16<sup>th</sup> & 33<sup>rd</sup> Road,  
Bandra (W), Mumbai – 400050

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E-mail: [helpdesk@cinevistaas.com](mailto:helpdesk@cinevistaas.com)  
CIN: L92130MH1997PLC107871

GINEVISTA LIMITED  
 Regd. Office : 1, Silver Croft, Off. TPS III, Corner of 16th and 33rd Road, Bandra West, Mumbai - 400050  
 CIN : L92130MH1997PLC107871

Extract of the Standalone & Consolidated Un-Audited Results for the Quarter ended 30th September, 2024

Result Details (Non Banking - Ind AS)	01-Jul-24	01-Jul-23	01-Apr-24	01-Apr-24	01-Apr-23	01-Apr-23	01-Jul-24	01-Jul-23	01-Apr-24	01-Apr-24	01-Apr-23	01-Apr-23
From Date	01-Jul-24	01-Jul-23	01-Apr-24	01-Apr-24	01-Apr-23	01-Apr-23	01-Jul-24	01-Jul-23	01-Apr-24	01-Apr-24	01-Apr-23	01-Apr-23
To Date	30-Sep-24	30-Sep-23	30-Jun-24	30-Sep-24	30-Sep-23	31-Mar-24	30-Sep-24	30-Sep-23	30-Jun-24	30-Sep-24	30-Sep-23	31-Mar-24
Audited / Unaudited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Consolidated / Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Period Type	Second quarter	Second quarter	First quarter	Year to Date	Year to Date	Year to Date	Second quarter	Second quarter	First quarter	Year to Date	Year to Date	Year to Date
Segment Reporting	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single
Description of single segment	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series
Financial Year From Date	01-Apr-24	01-Apr-23	01-Apr-24	01-Apr-24	01-Apr-23	01-Apr-23	01-Apr-24	01-Apr-23	01-Apr-24	01-Apr-23	01-Apr-24	01-Apr-23
Financial Year To Date	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-25	31-Mar-24	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
Particulars	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)
Revenue from operations	1.98	43.03	2.29	4.26	43.03	44.05	1.98	43.03	2.29	4.26	43.03	44.05
Other Income	8.95	32.49	1.53	10.48	39.12	43.04	8.95	32.49	1.53	10.48	39.12	43.04
Total Income	10.93	75.52	3.82	14.75	82.15	87.09	10.93	75.52	3.82	14.75	82.15	87.09
Expenses												
Cost of Materials consumed	21.09	23.22	-	23.62	70.18	-	21.09	23.22	-	23.62	70.18	-
Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefits expense	43.13	56.91	39.44	82.57	142.39	203.72	43.13	56.91	39.44	82.57	142.39	203.72
Finance Costs	103.67	56.42	84.95	188.61	303.59	105.67	56.42	84.95	188.61	162.94	303.59	105.67
Depreciation and amortisation expense	3.05	1.99	2.95	6.00	3.62	9.32	3.05	1.99	2.95	6.00	3.62	9.32
Other Expenses	33.39	40.16	33.78	64.64	86.37	228.55	33.42	40.19	33.79	64.68	86.40	228.80
Total Expenses	204.32	178.71	161.12	365.44	465.49	745.14	204.35	178.73	161.14	365.48	465.52	745.94
Profit / (Loss) before exceptional items and tax	-193.39	-103.19	-157.30	-350.69	-383.33	-749.76	-193.42	-103.21	-157.32	-350.74	-383.36	-749.98
Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) before tax	-193.39	-103.19	-157.30	-350.69	-383.33	-749.76	-193.42	-103.21	-157.32	-350.74	-383.36	-749.98
Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Current Tax	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
Total Tax Expense	-	-	-	-	-	-	91.67	-	-	-	-	91.67
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) for the period from continuing operations	-193.39	-103.19	-157.30	-350.69	-383.33	-749.76	-193.42	-103.21	-157.32	-350.74	-383.36	-749.98
Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) from discontinued operations (after tax)	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) for the period	-193.39	-103.19	-157.30	-350.69	-383.33	-749.76	-193.42	-103.21	-157.32	-350.74	-383.36	-749.98
Share of Profit / (Loss) of associates	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated Net Profit/(Loss) for the period	-193.39	-103.19	-157.30	-350.69	-383.33	-749.76	-193.42	-103.21	-157.32	-350.74	-383.36	-749.98
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Total profit or loss, attributable to:												
Profit or loss, attributable to owners of parent	-193.39	-103.19	-157.30	-350.69	-383.33	-749.76	-193.42	-103.21	-157.32	-350.74	-383.36	-749.98
Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-	-	-	-	-	-	-
Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Details of equity share capital												
Paid-up equity share capital (Rs.Lakhs)	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73
Face value	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Paid-up equity share capital (Rs.Lakhs)	-	-	-	-	-	-	29.54	29.54	29.54	29.54	29.54	29.54
Face value	-	-	-	-	-	-	10.00	10.00	10.00	10.00	10.00	10.00
Reserve excluding Revaluation Reserves	-2,208.89	-1,491.77	-2,015.50	-2,208.89	-1,491.77	-1,858.70	-2,699.85	-1,982.50	-2,506.43	-2,699.85	-1,982.50	-2,349.11



Earnings per share																
Earnings per equity share for continuing operations																
Basic EPS for continuing operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Diluted EPS for continuing operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings per equity share for discontinued operations																
Basic EPS for discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Diluted EPS for discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings per equity share																
Basic EPS for continued and discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Diluted EPS for continued and discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt equity ratio	-	-	-	-	-	-	2.10	-	-	-	-	-	-	-	-	2.05
Debt service coverage ratio	-	-	-	-	-	-	-0.14	-	-	-	-	-	-	-	-	-0.14
Interest service coverage ratio	-	-	-	-	-	-	-1.17	-	-	-	-	-	-	-	-	-1.17
Disclosure of notes on financial results																

- The above is an extract of the detailed format of Standalone & Consolidated audited Financial Results that will be filed with the Stock Exchanges under regulations of 33 of SEBI(Listing and Disclosure Requirements Regulations, 2015) The detailed Financial Results and this extracts were reviewed by the audit committee and approved at the meeting of Board of Directors of the Company held on 14-11-2024. The full format of the statement of Standalone and Consolidated Results will be available on the Company's website ([www.cinevistaas.com](http://www.cinevistaas.com)), and on the website of National Stock Exchange of India ([www.nseindia.com](http://www.nseindia.com)) & BSE Limited ([www.bseindia.com](http://www.bseindia.com))
- The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Company's Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Since there is only one primary reporting segment, the disclosure requirement of Accounting Standard AS-17 on segment reporting is not provided.
- Previous year's figures have been regrouped/reclassified wherever necessary.
- The Real estate development has been started as per the JDA with K Raheja Corp Real Estate Private Limited on the plot of land situated at Kanjurmarg, Mumbai. In the opinion of the management, construction and development of plot of land at Kanjurmarg will enable the Company to have turnaround and to have profitability after wiping off entire carry forward losses in the next 3-5 years.
- The Company is expected to fetch substantial revenue from Youtube channel in next 2-3 years.
- The Consolidated Profit and Loss includes figures of subsidiary companies i.e. Cinevista Eagle Plus Media Pvt. Ltd. and Chimera Entertainment Pvt. Ltd. and Associate Company - Heritage Productions Pvt. Ltd. which are taken from unaudited accounts of the said companies.

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

  
PREMKRISHEN MALHOTRA  
Chairman,  
DIN: 00065136



Place : Mumbai.  
Date : 14.11.2024

UDIN : STANDALONE : 24039953BJZZVQ8437  
CONSOLIDATED : 24039953BJZZVR4031

## CINEVISTA LIMITED

Regd. Office : 1, Silver Croft, Off. TPS III, Corner of 16th and 33rd Road, Bandra West, Mumbai- 400050

CIN : L92130MH1997PLC107871

Cashflow of the Standalone &amp; Consolidated Un-Audited Results for the Quarter ended 30th September, 2024

Date of start of reporting period	01-04-2024	01-04-2023	01-04-2024	01-04-2023
Date of end of reporting period	30-09-2024	31-03-2024	30-09-2024	31-03-2024
Whether results are audited or unaudited	Un-Audited	Audited	Un-Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
<b>Statement of cash flows</b>				
Whether cash flow statement is applicable on company				
<b>Cash flows from used in operating activities</b>				
Profit before tax	-350.69	-658.09	-350.74	658.31
<b>Adjustments for reconcile profit (loss)</b>				
Adjustments for finance costs	74.22	31.69	74.22	31.69
Adjustments for decrease (increase) in inventories	0.00	0.00	0.00	0.00
Adjustments for decrease (increase) in trade receivables, current	-0.51	-0.40	-0.51	-0.40
Adjustments for decrease (increase) in trade receivables, non-current	0.00	0.00	0.00	0.00
Adjustments for decrease (increase) in other current assets	-3.13	-85.05	-3.13	-83.30
Adjustments for decrease (increase) in other non-current assets	0.00	3.38	0.00	3.38
Adjustments for other financial assets, non-current	0.00	0.00	0.00	0.00
Adjustments for other financial assets, current	0.00	0.00	0.00	0.00
Adjustments for other bank balances	0.00	0.00	0.00	0.00
Adjustments for increase (decrease) in trade payables, current	-29.35	-526.43	-29.35	528.01
Adjustments for increase (decrease) in trade payables, non-current	0.00	0.00	0.00	0.00
Adjustments for increase (decrease) in other current liabilities	-22.93	-20.55	-22.93	-20.55
Adjustments for increase (decrease) in other non-current liabilities	0.00	0.00	0.00	0.00
Adjustments for depreciation and amortisation expense	6.00	9.31	6.00	9.31
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00	0.00	0.00	0.00
Adjustments for provisions, current	0.00	0.00	0.00	0.00
Adjustments for provisions, non-current	0.00	0.00	0.00	0.00
Adjustments for other financial liabilities, current	0.00	0.00	0.00	0.00
Adjustments for other financial liabilities, non-current	0.00	0.00	0.00	0.00
Adjustments for unrealised foreign exchange losses gains	0.00	0.00	0.00	0.00
Adjustments for dividend income	0.00	0.00	0.00	0.00
Adjustments for interest income	0.00	11.79	0.00	11.79
Adjustments for share-based payments	0.00	0.00	0.00	0.00
Adjustments for fair value losses (gains)	0.00	0.00	0.00	0.00
Adjustments for undistributed profits of associates	0.00	0.00	0.00	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00	0.00	0.00	0.00
Other adjustments to reconcile profit (loss)	0.00	0.00	0.00	0.00
Other adjustments for non-cash items	0.00	0.00	0.00	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00	0.00	0.00	0.00
<b>Total adjustments for reconcile profit (loss)</b>	<b>24.30</b>	<b>-599.84</b>	<b>24.30</b>	<b>-599.66</b>
<b>Net cash flows from (used in) operations</b>	<b>-326.39</b>	<b>-1257.93</b>	<b>-326.44</b>	<b>-1257.98</b>
Dividends received	0.00	0.00	0.00	0.00
Interest paid	-114.39	0.00	-114.39	0.00
Interest received	0.00	0.00	0.00	0.00
Income taxes paid (refund)	8.30	0.00	8.30	0.00
Other inflows (outflows) of cash	0.00	0.00	0.00	0.00
<b>Net cash flows from (used in) operating activities</b>	<b>-220.30</b>	<b>-1257.93</b>	<b>-220.34</b>	<b>-1257.98</b>
<b>Cash flows from used in investing activities</b>				
Cash flows from losing control of subsidiaries or other businesses	0.00	0.00	0.00	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00	0.00	0.00	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00	0.00	0.00	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00	0.00	0.00	0.00
Other cash receipts from sales of interests in joint ventures	0.00	0.00	0.00	0.00
Other cash payments to acquire interests in joint ventures	0.00	0.00	0.00	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00	0.00	0.00	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00	0.00	0.00	0.00
Proceeds from sales of property, plant and equipment	0.00	0.90	0.00	0.90
Purchase of property, plant and equipment	8.97	25.21	8.97	25.21
Proceeds from sales of investment property	0.00	0.00	0.00	0.00
Purchase of investment property	0.00	0.00	0.00	0.00
Proceeds from sales of intangible assets	0.00	0.00	0.00	0.00
Purchase of intangible assets	0.00	0.00	0.00	0.00



Proceeds from sales of intangible assets under development	0.00	0.00	0.00	0.00
Purchase of intangible assets under development	33.19	73.65	33.19	73.65
Proceeds from sales of goodwill	0.00	0.00	0.00	0.00
Purchase of goodwill	0.00	0.00	0.00	0.00
Proceeds from biological assets other than bearer plants	0.00	0.00	0.00	0.00
Purchase of biological assets other than bearer plants	0.00	0.00	0.00	0.00
Proceeds from government grants	0.00	0.00	0.00	0.00
Proceeds from sales of other long-term assets	0.00	0.00	0.00	0.00
Purchase of other long-term assets	52.57	531.25	52.57	531.25
Cash advances and loans made to other parties	0.00	0.00	0.00	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00	0.00	0.00	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00	0.00	0.00	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00	0.00	0.00	0.00
Dividends received	0.00	0.00	0.00	0.00
Interest received	0.00	11.07	0.00	11.07
Income taxes paid (refund)	0.00	0.00	0.00	0.00
Other inflows (outflows) of cash	0.00	0.00	0.00	0.00
<b>Net cash flows from (used in) investing activities</b>	<b>-94.73</b>	<b>-618.15</b>	<b>-94.73</b>	<b>-618.15</b>
<b>Cash flows from used in financing activities</b>				
Proceeds from changes in ownership interests in subsidiaries	0.00	0.00	0.00	0.00
Payments from changes in ownership interests in subsidiaries	0.00	0.00	0.00	0.00
Proceeds from issuing shares	0.00	0.00	0.00	0.00
Proceeds from issuing other equity instruments	0.00	0.00	0.00	0.00
Payments to acquire or redeem entity's shares	0.00	0.00	0.00	0.00
Payments of other equity instruments	0.00	0.00	0.00	0.00
Proceeds from exercise of stock options	0.00	0.00	0.00	0.00
Proceeds from issuing debentures notes bonds etc	0.00	0.00	0.00	0.00
Proceeds from borrowings	687.00	2646.64	687.05	2646.70
Repayments of borrowings	427.43	751.56	427.43	751.56
Payments of finance lease liabilities	0.00	0.00	0.00	0.00
Payments of lease liabilities	0.00	0.00	0.00	0.00
Dividends paid	0.00	0.00	0.00	0.00
Interest paid	114.39	303.59	114.39	303.59
Income taxes paid (refund)	-8.30	-11.01	-8.30	-11.01
Other inflows (outflows) of cash	0.00	0.00	0.00	0.00
<b>Net cash flows from (used in) financing activities</b>	<b>153.48</b>	<b>1602.50</b>	<b>153.52</b>	<b>1602.56</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-161.54</b>	<b>-273.58</b>	<b>-161.54</b>	<b>-273.57</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>				
Effect of exchange rate changes on cash and cash equivalents	0.00	0.00	0.00	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-161.54</b>	<b>-273.58</b>	<b>-161.54</b>	<b>-273.57</b>
Cash and cash equivalents cash flow statement at beginning of period	170.86	444.44	170.90	444.46
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>9.32</b>	<b>170.86</b>	<b>9.36</b>	<b>170.90</b>

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

*Prem Krishen*

PREMKRISHEN MALHOTRA  
Chairman.  
DIN: 00065136



Place : Mumbai.  
Date : 14.11.2024

UDIN : STANDALONE : 24039953BJZZVQ8437  
CONSOLIDATED : 24039953BJZZVR4031

## CINEVISTA LIMITED

Regd. Office: 1, Silver Croft, Off. T.P.S. III, Corner of 16th and 33rd Road, Bandra West, Mumbai – 400050

CIN : L92130MH1997PLC107871.

## Statement of Assets &amp; Liabilities as on 30-09-2024

Statement of Asset and Liabilities				
Particulars	Half year ended	Year ended	Half Year ended	Year ended
Date of start of reporting period	01/04/2024	01/04/2023	01/04/2024	01/04/2023
Date of end of reporting period	30/09/2024	31/03/2024	30/09/2024	31/03/2024
Whether results are audited or unaudited	Un-Audited	Audited	Un-Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
<b>Assets</b>				
<b>Non Current Assets</b>	<b>13944.67</b>	<b>13855.95</b>	<b>13944.67</b>	<b>13855.95</b>
Property, plant and equipment	10526.78	10523.81	10526.78	10523.81
Capital work-in-progress	1290.28	1237.71	1290.28	1237.71
Investment property	0.00	0.00	0.00	0.00
Goodwill	0.00	0.00	0.00	0.00
Other intangible assets	2127.61	2094.43	2127.61	2094.43
Intangible assets under development	0.00	0.00	0.00	0.00
Biological assets other than bearer plants	0.00	0.00	0.00	0.00
Investments accounted for using equity method	0.00	0.00	0.00	0.00
<b>Non-current financial assets</b>				
Non-current investments	62.39	62.39	0.04	0.04
Trade receivables, non-current	0.00	0.00	0.00	0.00
Loans, non-current	379.53	379.53	3.91	3.91
Other non-current financial assets	0.00	0.00	0.00	0.00
<b>Total non-current financial assets</b>	<b>441.91</b>	<b>441.91</b>	<b>3.95</b>	<b>3.95</b>
Deferred tax assets (net)	1914.56	1914.56	1914.56	1914.56
Other non-current assets	0.00	0.00	0.00	0.00
<b>Total non-current assets</b>	<b>16301.14</b>	<b>16212.42</b>	<b>15863.18</b>	<b>15774.46</b>
<b>Current Assets</b>				
Inventories	1676.46	1676.46	1676.46	1676.46
<b>Current financial asset</b>				
Current investments	0.00	0.00	0.00	0.00
Trade receivables, current	0.92	0.40	0.92	0.40
Cash and cash equivalents	5.29	4.94	5.33	4.98
Bank balance other than cash and cash equivalents	4.03	165.92	4.03	165.92
Loans, current	0.00	0.00	0.00	0.00
Other current financial assets	0.00	0.00	0.00	0.00
<b>Total current financial assets</b>	<b>10.23</b>	<b>171.27</b>	<b>10.27</b>	<b>171.30</b>
Current tax assets (net)	0.00	0.00	0.00	0.00
Other current assets	209.46	206.33	210.29	207.16
<b>Total current assets</b>	<b>1896.16</b>	<b>2054.06</b>	<b>1897.02</b>	<b>2054.82</b>
Non-current assets classified as held for sale	0.00	0.00	0.00	0.00
Regulatory deferral account debit balances and related deferred tax	0.00	0.00	0.00	0.00
<b>Total Assets</b>	<b>18197.30</b>	<b>18266.48</b>	<b>17760.20</b>	<b>17829.37</b>
<b>Equity and liabilities</b>				
<b>Equity</b>				
<b>Equity attributable to owners of parent</b>				
Equity share capital	1148.73	1148.73	1178.27	1178.27
Other equity	7175.84	7526.53	6684.88	7035.61
<b>Total equity attributable to owners of parent</b>	<b>8324.57</b>	<b>8675.26</b>	<b>7863.14</b>	<b>8213.88</b>
Non controlling interest	0.00	0.00	0.00	0.00
<b>Total Equity</b>				
<b>Liabilities</b>				
<b>Non-current liabilities</b>				
<b>Non-current financial liabilities</b>				
Borrowings, non-current	2696.14	2362.35	2698.85	2365.01
Trade payables, non-current	0.00	0.00	0.00	0.00
Other non-current financial liabilities	0.00	0.00	0.00	0.00
<b>Total non-current financial liabilities</b>	<b>2696.14</b>	<b>2362.35</b>	<b>2698.85</b>	<b>2365.01</b>
Provisions, non-current	0.00	0.00	0.00	0.00
Deferred tax liabilities (net)	0.00	0.00	0.00	0.00
Deferred government grants, Non-current	0.00	0.00	0.00	0.00
Other non-current liabilities	0.00	0.00	0.00	0.00
<b>Total non-current liabilities</b>		<b>0.00</b>		<b>0.00</b>
<b>Current liabilities</b>	<b>2696.14</b>	<b>2362.35</b>	<b>2698.85</b>	<b>2365.01</b>
<b>Current financial liabilities</b>		<b>0.00</b>		



Borrowings, current	48.67	48.67	48.67	48.67
Trade payables, current	87.05	116.40	108.66	138.00
Other Current Financial Liabilities	7030.00	7030.00	7030.00	7030.00
<b>Total current financial liabilities</b>	<b>7165.72</b>	<b>7195.07</b>	<b>7187.33</b>	<b>7216.67</b>
Other current liabilities	10.87	33.80	10.87	33.80
Provisions, current	0.00	0.00	0.00	0.00
Current tax liabilities (Net)	0.00	0.00	0.00	0.00
Deferred government grants, Current	0.00	0.00	0.00	0.00
<b>Total current liabilities</b>	<b>7176.60</b>	<b>7228.88</b>	<b>7198.20</b>	<b>7250.48</b>
Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00	0.00	0.00
Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00	0.00	0.00
<b>Total liabilities</b>	<b>9872.74</b>	<b>9591.22</b>	<b>9897.05</b>	<b>9615.49</b>
<b>Total Equity and Liabilities</b>	<b>18197.30</b>	<b>18266.48</b>	<b>17760.20</b>	<b>17829.37</b>
<b>Disclosure of notes on assets and liabilities</b>				

Previous year's figures have been regrouped/reclassified wherever necessary.

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

  
PREMKRISHEN MALHOTRA  
Chairman.  
DIN: 00065136



Place : Mumbai.  
Date : 14.11.2024

UDIN : STANDALONE : 24039953BJZZVQ8437  
CONSOLIDATED : 24039953BJZZVR4031



**RAJ NIRANJAN ASSOCIATES**  
**Chartered Accountants**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM  
STANDALONE FINANCIAL RESULTS**

**To,  
THE BOARD OF DIRECTORS OF  
CINEVISTA LIMITED**

We have reviewed the accompanying Statement of Standalone Unaudited Standalone Financial Results (the "statements") of Cinevista Limited ("the Company"), for the quarter ended 30<sup>th</sup> September 2024 and year to date from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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.

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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

Based on our review conducted as stated in paragraph 3 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 as per section 133 of the companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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**Head Office** : 402, Navrang Shopping Arcade, Gokhale Road, Naupada, Thane (W) – 400602,  
Cell : 9820131145

**Branches** : Delhi|Pune|Hyderabad|Haldwani|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam

**RAJ NIRANJAN ASSOCIATES**  
Chartered Accountants

Our conclusion on the Statement is not modified and based solely on such unaudited financial results.

**For Raj Niranjan Associates**  
**Chartered Accountants**

FRN: 108309W



Raj Advani  
Partner

M.No.: 039953

UDIN: 24039953BJZZVQ8437

Place: Mumbai

Dated: 14 November 2024

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**RAJ NIRANJAN ASSOCIATES**  
**Chartered Accountants**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM  
CONSOLIDATED FINANCIAL RESULTS**

**To,**  
**THE BOARD OF DIRECTORS OF**  
**CINEVISTA LIMITED**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results (the "statements") of **Cinevista Limited** ("Holding Company") and its Subsidiaries (Holding Company and its Subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> September 2024 and year to date from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Holding Company management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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.

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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, to the extent applicable.

**The Statement includes the results of the following entities:**

Cinevista Eagle Plus Media Private Limited  
Chimera Entertainment Private Limited.  
Heritage Productions Private Limited.

We did not audit the financial statements/financial information of Cinevista Eagle Plus Media Private Limited and Chimera Entertainment Private Limited, subsidiaries and Heritage Productions Private Limited included in the consolidated financial results. Total revenues of Cinevista Eagle Plus Media Private Limited is Rs. 'Nil', total net profit (loss) after tax of Rs. (1200/-), total comprehensive income/loss of Rs. Nil and total revenues of Chimera Entertainment Private Limited is Rs. Nil, total net profit/(loss) after tax of Rs. (1200/-), total comprehensive income/loss of Rs. Nil and total revenues of Heritage Productions Private Limited is Rs. Nil, total net profit/(loss) after tax of Rs. (400/-), total comprehensive income/loss of Rs. Nil for the quarter ended on that date, as considered in the consolidated financial results. The consolidated financial results also include the Group's share of net profit/(loss) of Rs. (2800/-) and total comprehensive income/loss of Rs. Nil for the quarter ended 30<sup>th</sup> September, 2024, as considered in the consolidated financial results.

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# RAJ NIRANJAN ASSOCIATES

## Chartered Accountants

Based on our review conducted and procedures performed and based on the consideration of the review reports of other auditors, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified and based solely on such unaudited financial results.

**For Raj Niranjani Associates**  
**Chartered Accountants**  
FRN: 108309W



Raj Advani  
Partner  
M.No.: 039953  
UDIN: 24039953BJZZVR4031

Place: Mumbai  
Dated: 14 November 2024

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