

Date: May 30, 2023

BSE Limited Corporate Service Department 1st Floor, P. J. Towers, Dalal Street,

Mumbai 400 001

Fax: (022) 2272 2039/2272 3121

The National Stock Exchange of India Ltd. Exchange Plaza, 5th floor, Plot No. C/1, 'G' block, Sandra Kurla Complex, Sandra (E), Mumbai 400 051

Fax: (022) 2659 8237 /2659 8238

Dear Sir / Madam,

Sub: Annual Secretarial Compliance Report for the year ended 31st March, 2023

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/27/2019 dated 8th February 2019; please find enclosed herewith Annual Secretarial Compliance Report (Revised format as prescribed by the ICSI on 23rd May, 2023) of the Company for the year ended 31st March 2023, issued by the Secretarial Audit Firm, viz.M/s. Manthan Negandhi & Co., Practising Company Secretaries.

It is requested to take this intimation on record.

Thanking you

Yours sincerely,

For Cinevista Limited

Kilpa Goradia Company Secretary

M. No.: F11934

Encl.: As above

9969296249,8169991563 Practising Company Secretaries

Email id: cs@mknco.in, team@mknco.in

Office No.1218, 12th Floor, Prasad Chambers, Tata Road No.2, Opera House, Charni Road Mumbai-400004

ANNUAL SECRETERIAL COMPLIANCE REPORT OF **CINEVISTA LIMITED**

(CIN-L92130MH1997PLC107871)

FOR THE YEAR ENDED 31st MARCH 2023

I, Manthan Neeta Kishore Negandhi, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Cinevista Limited (hereinafter referred as 'the listed entity'), having its Registered Office at Flt 1, 1st Flr, Silver Croft, Corner of 16th and 33rd Road, above khane Khas Hotel, Opp. Mini Punjab Hotel Bandra West, Mumbai 400050. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on 31st March 2023 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I Manthan Neeta Kishore Negandhi have examined:

- (a) all the documents and records made available to us and explanation provided by Cinevista Limited ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges
- (c) Website of the Company



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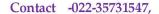
(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification

for the year ended 31stMarch, 2023 in respect of compliance with the provisions of:

- i. the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- ii. the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;(Not Applicable during the year under review)
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; (Not Applicable during the year under review)
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable during the year under review)
- g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013; (Not Applicable during the <u>year under review)</u>
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
- i) Securities and Exchange Board of India (Depository Participants) Regulations, 1996 & 2018.
 and circulars/ guidelines issued thereunder.





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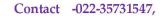
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and based on the above examination, I hereby report that, during the Review Period:

a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder,

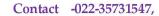
Sr. No	Compliance Require-	Reg	Acti	Туре	Details of Vio-	Fine	Obser-	Management	R
	ment (Regulations/	ulati	on	of	lation	Amou	vations	Response	e
	circulars/ guidelines	on/	Take	Actio		nt	/ Re-		-
	including specific	Circu	n by	n			marks		m
	clause)	lar					of the		а
		No.					Prac-		r
							ticing		k
							Compa		s
							ny Sec-		
							retary		
1	Non-compliance with		NSE	Notice	9 days Delay	53100	Complie	Quorum was not	
	Regulation 23(9) of				in furnishing		d	present as health	
	SEBI(LODR)				disclosure		immedi	of one of the	
	Regulations 2015 for				under		ately	Director got	
	quarter ended 31 st				Regulation		once	deteriorates &	
	March 2022				23(9) of SEBI		the	the meeting got	
					(LODR)		quorum	adjourned to the	
					Regulations		was	next week at	
					2013		present	same time &	
								place as per	
								Companies Act,	
								2023. The	
								Company paid	
								necessary fines	
								as required by	
								the Stock	
								Exchanges	
2	Non-compliance with		NSE	Notice	7 days delay	35000	Complie	Quorum was not	
	Regulation 33 of				in furnishing		d	present as health	
	SEBI(LODR)				disclosure		immedi	of one of the	
	Regulations 2015 for				under		ately	Director got	
	quarter ended on 31 st				Regulation		once	deteriorates &	
	March 2022				33 of SEBI		the	the meeting got	
					(LODR)		quorum	adjourned to the	
					Regulations		was	next week at	
					2013		present	same time &	
								place as per	
								Companies Act,	





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	<u> </u>							2022 The
								2023. The
								Company paid
								necessary fines
								as required by
								the Stock
								Exchanges
3	Non- Compliance with		NSE	Notice	7 days delay	14000	Complie	Quorum was not
	Regulation 24A of SEBI				in in		d	present as health
	(LODR) Regulations				furnishing		immedi	of one of the
	2015 for quarter ended				disclosure		ately	Director got
	31 st March 2022				under		once	deteriorates &
					Regulation		the	the meeting got
					24A of SEBI		quorum	adjourned to the
					(LODR)		was	next week at
					Regulations		present	same time &
					2013			place as per
								Companies Act,
								2023. The
								Company paid
								necessary fines
								as required by
								the Stock
	NI		NICE		0 1	45000	0 "	Exchanges
4	Non-compliance with		NSE	Notice	9 days delay	45000	Complie	Due to
	Regulation 33 of				in furnishing		d 	technology
	SEBI(LODR)				disclosure		immedi	issues, there was
	Regulations 2015 for				under		ately	delay in
	quarter ended on 30 th				Regulation		once	finalizing the
	September 2022				33 of SEBI		received	Un-Audited
					(LODR)		un-	results for the
					Regulations		auditors	quarter ended
					2013		financial	30.09.2022,
							s for	accordingly it
							quarter	was decided to
							ended	extend time for
	l l	1					30 th	Board Meeting.
1								
							Septem	The Company
							Septem ber	The Company paid necessary
							ber	paid necessary fines as required
							ber	paid necessary fines as required by the Stock
5	Non-compliance with		BSE	Notice	9 days Delav in	53100	ber 2022.	paid necessary fines as required by the Stock Exchanges
5	Non-compliance with Regulation 23(9) of		BSE	Notice	9 days Delay in	53100	ber 2022.	paid necessary fines as required by the Stock Exchanges Quorum was not
5	Non-compliance with Regulation 23(9) of SEBI(LODR) Regulations		BSE	Notice	9 days Delay in furnishing disclosure under	53100	ber 2022.	paid necessary fines as required by the Stock Exchanges





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	2015 for quarter ended 31 st March 2022			Regulation 23(9) of SEBI (LODR) Regulations 2013		ately once the quorum was present	Director got deteriorates & the meeting got adjourned to the next week at same time & place as per Companies Act, 2023. The Company paid necessary fines as required by the Stock Exchanges	
6	Non-compliance with Regulation 33 of SEBI(LODR) Regulations 2015 for quarter ended on 31st March 2022	BSE	Notice	7 days delay in furnishing disclosure under Regulation 33 of SEBI (LODR) Regulations 2013	35000	Complie d immedi ately once the quorum was present	Quorum was not present as health of one of the Director got deteriorates & the meeting got adjourned to the next week at same time & place as per Companies Act, 2023. The Company paid necessary fines as required by the Stock Exchanges	
7	Non- Compliance with Regulation 24A of SEBI (LODR) Regulations 2015 for quarter ended 31 st March 2022	BSE	Notice	7 days delay in in furnishing disclosure under Regulation 24A of SEBI (LODR) Regulations 2013	14000	Complie d immedi ately once the quorum was present	Quorum was not present as health of one of the Director got deteriorates & the meeting got adjourned to the next week at same time & place as per Companies Act, 2023. The Company paid	



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							necessary fines
							as required by
							the Stock
							Exchanges
8	Non-compliance with	BSE	Notice	9 days delay in	45000	Complie	Due to
	Regulation 33 of			furnishing		d	technology
	SEBI(LODR) Regulations			disclosure under		immedi	issues, there is
	2015 for quarter ended			Regulation 33 of		ately	delay in
	on 30 th September 2022			SEBI (LODR)		once	finalizing the
				Regulations		received	Un-Audited
				2013		un-	results for the
						auditors	quarter ended
						financial	30.09.2022,
						s for	accordingly it
						quarter	was decided to
						ended	extend time for
						30th	Board Meeting.
						Septem	The Company
						ber	paid necessary
						2022.	fines as required
							by the Stock
							Exchanges

b) The listed entity has taken the following actions to comply with the observations made in previous reports: -

Sr. No.	Compliand	e Requi	Regul	Action	Туре	Details	of	٧	Fine	Obser-	Manage	Re-
	ment	(Regulation	on/	Taken	Action	lation			Amount	vations/	ment I	mark
	circulars/	guidelir	Circul							Remarks	sponse	
	including	speci	No.							the Pr		
	clause)									ticing		
										Compan		
										Secretar		
					NO	NE						
ĺ												

c) Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries asper SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October 2019:



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Sr No	Particulars	Complianc Status	Observations/Remarks by PCS*
		(Yes/No/N	
1	Compliances with the following cor	ditions wh	ile appointing/re-appointing an
	auditor		
	If the auditor has resigned within 45		The Company has appointed
	days from the end of a quarter of a		auditor on 24 th September 2021
	financial year, the auditor before		for a period of 5 years valid till
	such resignation, has issued the		31 st March 2026 therefore no
	limited review/ audit report for such		such instance has occurred
	quarter or		during the period under review.
	If the auditor has resigned after 45		
	days from the end of a quarter of a		
	financial year, the auditor before		
	such resignation, has issued the		
	limited review/ audit report for such quarter as well as the next quarter:		
	or		
	If the auditor has signed the limited		
	review/ audit report for the first		
	three quarters of a financial year,		
	the auditor before such resignation,		
	has issued the limited review/ audit		
	report for the last quarter of such		
	financial year as well as the audit		
	report for such financial year.		
2	Other conditions relating to resigna	ition of stat	tutory auditor
	I. Reporting of concerns by Auditors	No	The auditor has not showed a



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with respect to listed entity/its material subsidiaries to the Audit Committees	concerns with respect to the lister entity or any of the mater subsidiaries to the Audit Committee
a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information/non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.	
b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.	
c. The Audit Committee / Board of Directors deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and	



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communicate its views to the management and the auditor.	
II. Disclaimer in case of non-receipt of information:	
The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.	
The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	

d) I/we hereby report that, during the review period the compliance status of the listed entity is appended as below:

Sr No	Particulars	Compliance	Observations/Remarks
		Status	by PCS*
		(Yes/No/NA)	
1	Secretarial Standards:	Yes	
	The compliances of the listed		
	entity are in accordance with		
	the applicable Secretarial		
	Standards (SS) issued by the		
	Institute of Company		
	Secretaries of India (ICSI),as		
	notified by the Central		





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	Covernment under continu		
	Government under section		
	118(10) of the Companies Act,		
	2013 and mandatorily		
	applicable.		
2	Adoption and timely updation of the	Yes	
	Policies:		
	 All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guideline s issued by SEBI 		
3	Maintenance and disclosures on Website:	Yes	
	The Listed entity is maintaining		
	functional website		
	• Timely dissemination of t		
	documents/information under		
	separate section on the website		
	• Web-links provided in annu		
	corporate governance reports und		
	Regulation 27(2) are accurate ar		
	specific which re- directs to t		
	relevant document(s)/ section of the		
	website		



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4	Disqualification of Director:	Yes
	None of the Director(s) of the Compais/ are disqualified under Section 164 Companies Act, 2013 as confirmed the listed entity.	
5	Details related to Subsidiaries of listed entities have been examined w.r.t:	Yes
	(a) Identification of material subsidiary companies	
	(b) Disclosure requirement of material as well as other subsidiaries	
6	Preservation of Documents:	Yes
	The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	
7	Performance Evaluation:	Yes
	The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	
8	Related Party Transactions:	Yes
	a. The listed entity has obtained prior approval of Audit	



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-				
	Committee for all related party			
	transactions; or			
	b. The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been			
	obtained.			
9	Disclosure of events or information:	Yes		
	The listed entity has provided all the			
	required disclosure(s)under			
	Regulation 30 along with Schedule III			
	of SEBI LODR Regulations, 2015			
	within the time limits prescribed thereunder.			
10	Prohibition of Insider Trading:	Yes		
	The listed entity is in compliance with			
	Regulation 3(5) & 3(6) SEBI			
	(Prohibition of Insider Trading)			
	Regulations, 2015			
11	Actions taken by SEBI or Stock	Yes,	action	Notices received for
	Exchange(s), if any:	taken	and	non-compliance
	No action(s) has been taken against	made too.	good	received by NSE & BSE (as disclosed
	the listed entity/its promoters/	100.		above)
	directors/ subsidiaries either by SEBI			above)
	or by Stock Exchanges (including under the Standard Operating			
	Procedures issued by SEBI through			
	various circulars) under SEBI			
	Regulations and circulars/guidelines			

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	issued thereunder except as provided		
	under separate paragraph herein a.		
12	Additional Non-compliances, if any:	Yes	
	No additional non-compliance observe		
	for any SEBI regulation/circular/guidan		
	note etc.		

e) The listed entity has complied with new SDD compliance as mentioned under Regulation 3 (5) of SEBI (Prohibition of Insider Trading) Regulations, 2015 having a proper SDD Software maintained internally with time stamp.

Assumptions & Limitation of scope and Review:

- 1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished are the responsibilities of the management of the listed entity.
- 2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- 3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
- 4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Mumbai Manthan Neeta Kishore Negandhi

Date: 30/05/2023

MANTHAN KISHORE Digitally signed by MANTHAN KISHORE NEGANDHI
NEGANDHI
Date: 2023.05.30 17:54:29

+05'30'

Manthan Negandhi & Co.

Company Secretaries

Membership No: - 56472/ COP No: - 21289

UDIN: A056472E000422255

PR No: -3229/2023