



# SARATH & ASSOCIATES

CHARTERED ACCOUNTANTS

**Mumbai office:** Indian Globe Chambers, 4<sup>th</sup> Floor, 142, W.H. Marg, D.N. Road, Mumbai - 400 001.  
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## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF CHIMERA ENTERTAINMENT PRIVATE LIMITED.

#### Report on the audit of the Indian Accounting Standards (Ind AS) Financial Statements:

We have audited the accompanying Ind AS financial statements of Chimera Entertainment Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive income), the statement of Cash Flows and the Statement of Changes in Equity for the year ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as Ind AS Financial Statements").

#### Management's Responsibility for the Ind AS Financial Statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 (the Act") with respect to the preparation of these Ind AS financial statements to give a true and fair view of the financial position, financial performance (including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified in the Companies (Indian Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Act.

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 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

#### Auditors' Responsibility:

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act and the Rules made thereunder including the accounting and auditing Standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we



comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

#### **Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its total comprehensive income (comprising of profit and other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

#### **Report on Other Legal and Regulatory Requirements.**

As required by the Company's (Audit's Report) Order, 2016, issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act ("the Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the **Annexure B** a statement on the matters specified in paragraph 3 and 4 of the Order.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Cash Flows and the Statement of changes in Equity dealt with by this report are in agreement with the books of account.



- (d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls with reference to the financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure A**.
- (g) With respect to the other matters to be included in Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
- (i) The Company has disclosed the impact, if any, of pending litigations as at March 31, 2025 on its financial position in its Ind AS financial statements.
- (ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) The reporting on disclosures relating to specified Bank Notes is not applicable to the company for the year ended March 31, 2025.

As required by the Companies (Audits Report) Order, 2016 ("the Order") as amended issued by the Central Government in terms of Section 143(11) of the Act, we give in **Annexure B** a statement on the matters specified in paragraphs 3 and 4 of the Order.

For SARATH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Firm Regn. No. 5120 S





CA. R. LAKSHMI RAO  
Partner.

M. No. 029081.

UDIN : 25029081BMJKLN1238

Place : Mumbai  
Date: 29-05-2025.

## **ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT**

(Referred to in paragraph 1(f) under 'Report on other Legal and Regulatory Requirements' section of our Independent Audit Report of even date on the Ind AS financial statements for the year ended March 31, 2025 )

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')**

We have audited the internal financial controls with reference to financial statements of Chimera Entertainment Private Limited ('the Company') as of March 31, 2025 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls:**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

#### **Auditors' Responsibility:**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing issued by ICAI and deemed to prescribed under Section 143(10) of the Act to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting with reference to financial statements and their operating effectiveness. Our audit of internal financial controls over the financial reporting with reference to financial statements included obtaining an understanding of internal financial controls over financial reporting with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting with reference to financial statements.

**Meaning of Internal Financial Controls Over Financial Reporting with reference to financial statements:**

A company's internal financial control over financial reporting with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to financial statements:**

Because of the inherent limitations of internal financial controls over financial reporting with reference to financial statements including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Opinion:**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting with reference to financial statements and such internal financial controls over financial reporting with reference to financial statements were operating effectively as at March 31, 2025, based on the internal control over financial reporting with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

For SARATH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 51208

  
CA. R. LAKSHMI RAO  
Partner.  
M. No. 029081.  
UDIN: 25029081BMJKLN1238



Place: Mumbai.  
Dated: 29-05-2025

## ANNEXURE 'B' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements'  
Section of our report of even date to the financial statements of the company  
For the year ended March 31, 2025)

Report on Companies (Auditors Report) Order, 2016 ("the Order") as amended, issued by the Central Government in terms of section 143(11) of the Act, 2013 ('the Act') of **Chimera Entertainment Private Limited** ('the Company').

1. In respect of the Company's Fixed Assets:  
There are no Fixed Assets acquired during the year.
2. There are no inventories acquired during the year.
3. The Company has not granted any loans, secured or unsecured to companies, firms, limited liability, partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly the provisions of clause 3(iii)(a) to (c) of the order are not applicable to the company and hence not commented upon.
4. In our opinion and according to the information and explanation given to us, the provisions of sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities are not applicable to the company.
5. The Company has not accepted Deposits during the year and does not have any unclaimed depositing as at March 31, 2025 and hence the directives issued by Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Act and the companies (Acceptance of Deposit) Rules, 2015 with regards to the deposits accepted from the public and the provisions of the clause 3(v) of the Order are not applicable to the Company.
6. Reporting under clause 3(vi) of the order is not applicable as the company's business activities are not covered by the Companies (Cost Records and Audit) Rules, 2014 and as informed to us, the maintenance of cost records has not been specified by the central government under section 148(1) of the Act, in respect of the activities carried on by the company.
7. According to the information and explanation given to us, in respect of statutory dues:
  - (a) There are no undisputed statutory dues, including Provident Fund, Employees State Insurance Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Duty on Customs, Duty of Excise, Cess and other material statutory dues applicable to it with the appropriate authorities.
  - (b) There were no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Duty of Customs, Duty of Excise, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.
8. In our opinion and according to the information and explanation given to us, the company does not have any loans or borrowings from banks. The company does not have any loans or borrowings from financial institutions or government and has not issued any debentures.

9. The company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable.
10. To the best of our knowledge and according to the information and explanation given to us, no fraud by the company and no fraud on the company by its officers or employees has been noticed or reported during the year.
11. In our opinion and according to the information and explanation given to us, the company has not paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with schedule V to the act.
12. The company is not a Nidhi company and hence reporting under clause 3(xii) of the Order is not applicable.
13. In our opinion and according to the information and explanation given to us, the company is in compliance with section 177 and 188 of the Act, where applicable, for all transactions with the related parties and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. During the year, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company.
15. In our opinion and according to the information and explanation given to us, during the year the company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of section 192 of the Act are not applicable.
16. In our opinion, the company is not required to be registered under section 45-I of the Reserve Bank of India Act, 1934 and accordingly the provisions of clause 3(xvi) of the Order are not applicable to the company and hence not commented upon.

For Sarath & Associates  
Chartered Accountants.  
Firm Regn. No.: 5120S



CA. R. Lakshmi Rao.  
Partner.

M. No.: 029081.

UDIN: 25029081BMJKLN1238

Place: Mumbai.  
Dated: 29-05-2025.

**CHIMERA ENTERTAINMENT PRIVATE LIMITED.**  
Balance Sheet as at 31st March 2025

(In Rupees)

Particulars	Note	As at 31st March 2025	As at 31st March 2024
<b>ASSETS</b>			
<u>Non-Current Assets:</u>			
(i) Property, Plant & Equipment	5	-	-
(b) Financial Assets:			
(i) Investments	6	-	-
(ii) Loans & Others	7	-	-
(c) Deferred Tax Assets (Net)	8	-	-
Total Non-Current Assets		-	-
<u>Current Assets:</u>			
(a) Inventories	9	-	-
(b) Financial Assets:			
(i) Trade Receivables	10	-	-
(ii) Cash & Cash Equivalents	11	400.00	800.00
(c) Other Current Assets	12	11,475.00	-
Total Current Assets		<b>11,875.00</b>	<b>800.00</b>
Total Assets:		<b>11,875.00</b>	<b>800.00</b>
<b>EQUITY &amp; LIABILITIES</b>			
<u>Equity:</u>			
(a) Share Capital	13	5,00,500.00	5,00,500.00
(b) Other Equity	14	(1,70,76,756.00)	(1,70,39,656.00)
Total Equity:		<b>(1,65,76,256.00)</b>	<b>(1,65,39,156.00)</b>
<u>Liabilities:</u>			
<u>Non-Current Liabilities:</u>			
Financial Liabilities			
(1) Borrowing - Non Current	15	1,65,88,131.00	1,65,39,956.00
(2) Trade Payable		-	-
(3) Other Financial Liabilities		-	-
Total Non-Current Liabilities:		<b>1,65,88,131.00</b>	<b>1,65,39,956.00</b>
<u>Current Liabilities:</u>			
Financial Liabilities			
(1) Borrowing	16 (a)	-	-
(2) Trade Payable	16 (b)	-	-
(3) Other Financial Liabilities		-	-
(a) Other Current Liabilities	17	-	-
Total Current Liabilities:		-	-
<b>Total Equity &amp; Liabilities:</b>		<b>11,875.00</b>	<b>800.00</b>

The above Balance Sheet should be read in conjunction with the accompanying notes.  
This Balance Sheet referred to in our report of even date.

FOR SARATH AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 5120 S

  


CA. R. LAKSHMI RAO  
(Partner)  
M.NO. F-029081  
Place: Mumbai  
Date: 29-05-2025  
UDIN : 25029081BMJKLN1238

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

  
SUNIL MEHTA  
Managing Director  
DIN: 00064800

  
PREM KRISHEN MALHOTRA  
( Director )  
DIN: 00065136



**Note - 11 : Cash & Cash Equivalents:**

Cash on hand	400.00	800.00
	<u>400.00</u>	<u>800.00</u>

**Note - 12: Other Current Assets:**

Advance to NSDL	1,475.00	
Deposit to NSDL	10,000.00	
	<u>11,475.00</u>	<u>-</u>

**Note - 13 : Share Capital and Other Equity:****(a) Equity Share Capital****(i) Authorised Share Capital:**

Particulars	No. of Shares	Amount (in INR)
As at 31st March, 2024	50,00,000	5,00,00,000
Increase during the year	-	-
As at 31st March, 2025	<u>50,00,000</u>	<u>5,00,00,000</u>

**(ii) Movement in Equity Share Capital**

As at 31st March, 2024	50,050.00	5,00,500.00
<b>Issued During the Year</b>	-	-
As at 31st March, 2025	<u>50,050</u>	<u>5,00,500</u>

**(iii) Terms and Rights attached to equity shares**

The Company has only one class of equity shares having a face value of INR 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the board of directors is subject to the approval of the shareholder in the ensuing Annual General Meeting, except in case of interim dividend.

In the event of liquidation of the company the holders of equity share will be entitled to receive remaining assets of the Company. The distribution will be in proportion to the number of equity shares held by the shareholder.

**(iv) Details of Equity Shares held by each share holders more than 5% of the total Equity Share Capital:**

Name of the Shareholder:	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	% of Holding	No. of Shares.	% of Holding.
Cinevista Limited (Holding Company)	49990	99.88	49990	99.88

(v) During the five years immediately preceding March 31 2025, no shares were bought back and no shares issued for consideration other than cash nor as bonus shares.

**Note - 14 - Other Equity - Reserve & Surplus:**

(a) Security Premium Account	-	-
(b) Retained Earnings	(1,70,76,756.00)	(1,70,39,656.00)
(c) Revaluation Reserve	-	-
	<u>(1,70,76,756.00)</u>	<u>(1,70,39,656.00)</u>

**Note - 14.1 - Security Premium:**

Balance at the beginning of the year	-	-
Movement during the year	-	-
Balance at the end of the year	<u>-</u>	<u>-</u>

**Note - 14.2 - Retained Earnings:**

Balance at the beginning of the year	(1,70,39,656.00)	(1,70,39,056.00)
Add: Loss for the year	(37,100.00)	(600.00)
Balance at the end of the year	<u>(1,70,76,756.00)</u>	<u>(1,70,39,656.00)</u>

**Note - 14.3 - Revaluation Reserve:**

Balance at the beginning of the year	-	-
Balance at the end of the year	<u>-</u>	<u>-</u>

**Nature and purpose of Reserves:**

- Security Premium -  
Security premium is created when shares issued at premium. This is utilised in accordance with the provisions of Companies Act, 2013
- Revaluation Reserve -  
Revaluation reserve is created by revaluation of assets of the company in accordance with the provisions of Companies Act, 2013.

**Note - 15 - Other Financial Liabilities (Non-Current)**

Other Loans from Related Party (Refer Note)		
(1) Cinevista Limited	1,65,13,981.00	1,65,13,981.00
(2) Premkrishen Malhotra-Director	32,175.00	23,675.00
(3) Sunil Mehta - Director	41,975.00	2,300.00
	<u>1,65,88,131.00</u>	<u>1,65,39,956.00</u>

**Note - 16 - Other Financial Liabilities (Current)**

a Borrowings from NBFCs	-	-
	<u>-</u>	<u>-</u>

**b Trade Payable:**

Trade Payables		
(a) Trade payables: total outstanding dues of micro and small enterprises	-	-
(b) Trade payables: total outstanding dues other than (a) above	-	-
	<u>-</u>	<u>-</u>

Ageing as at 31st March, 2025

Outstanding for following periods from invoice date

Particulars	Outstanding for following periods from invoice date							Total
	unbilled	Not due	Less than 6 months	6 month to 1 year	1-2 years	2-3 years	more than 3 years	
<b>(i) Undisputed trade payables</b>								
Micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-
<b>(ii) Disputed trade receivables</b>								
Micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

Ageing as at 31st March, 2024

Particulars	Outstanding for following periods from invoice date							Total
	unbilled	Not due	Less than 6 months	6 month to 1 year	1-2 years	2-3 years	more than 3 years	
<b>(i) Undisputed trade payables</b>								
Micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-
<b>(ii) Disputed trade receivables</b>								
Micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**Note - 17 - Other Current Liabilities**

Statutory Liabilities

-	-
-	-

**CHIMERA ENTERTAINMENT PRIVATE LIMITED.**  
**Statement of Profit & Loss for the year ended 31st March 2025**

(In Rupees)

Particulars	Note	Year ended 31st March, 2025	Year ended 31st March, 2024
<b>Income:</b>			
Revenue from Operations	18	-	-
Other Income	19	-	1,200.00
<b>Total Revenue</b>		-	1,200.00
<b>Expenses</b>			
Cost of Production	20	-	-
Changes in Inventories	21	-	-
Employee Benefit Expenses	22	-	-
Finance cost	23	-	-
Depreciation & Amortisation Expenses	24	-	-
Other Expenses	25	37,100.00	1,800.00
<b>Total Expenses</b>		37,100.00	1,800.00
Profit/(Loss) Before Exceptional Items & Tax		(37,100.00)	(600.00)
Exceptional Items		-	-
Profit/(Loss) Before Tax		(37,100.00)	(600.00)
Tax Expenses		-	-
Current Tax		-	-
Deferred Tax Liability		-	-
Taxes of earlier years		-	-
Total Tax Expense		-	-
Profit/(loss) for the Year		(37,100.00)	(600.00)
Other Comprehensive Income		-	-
Total Income for the year		(37,100.00)	(600.00)
Earnings per share- Basic and Diluted (in Rs) (Per equity share of Rs.2 each)		-	-

The above statement of Profit and Loss should be read in conjunction with the accompanying notes.  
This Statement of Profit and Loss referred to in our report of even date.

FOR SARATH AND ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 5120 S

CA. R. LAKSHMI RAO  
(Partner)

M.NO. F-029081

Place: Mumbai

Date: 29-05-2025

UDIN : 25029081BMJKLN1238



FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA  
Managing Director  
DIN: 00064800

PREM KRISHEN MALHOTRA  
( Director )  
DIN: 00065136

*Prem Krishen*

**Notes Forming Part of the Standalone Financial Statements  
For the year ended March 31st, 2025**

(In Rupees)

**Note - 18 - Revenue from Operations:**

Particulars	As at March 31, 2025	As at March 31, 2024
Sales	-	-
	-	-

**Notes - 19 - Other Income:**

**Interest Income**

Sundry Credit balances written back	-	1,200.00
	-	1,200.00

**Note - 20 - Cost of services**

Cost of Editing Fees	-	-
	-	-

**Note - 21 - Changes in Inventories**

Particulars		
Closing Balance		
Under production films and serials	-	-
Opening Balance		
Under production films and serials	-	-
Total	-	-

**Note - 22 - Employee Benefit Expenses:**

Salaries, Wages and Bonus	-	-
	-	-

**Note - 23 - Finance Cost**

Bank charges	-	-
	-	-

**Note - 24 - Depreciation and Amortisation Expenses**

Depreciation on Property, Plant and Equipments:( refer note 5	-	-
	-	-

Note:-

**Note - 25 - Other Expenses:**

Compliance Expenses	26,000.00	1,800.00
Professional fees	11,100.00	
	37,100.00	1,800.00

**Note - 25.1 - Auditor's Remuneration (included in Legal and Professional Charges):**

Audit Fees	-	-
	-	-

**Note - 26 - Earning Per Share**

Particulars	As at March 31, 2025	As at March 31, 2024
Profit for the Year	-	-
Weighted Average No. of Equity Shares:	50,050.00	50,050.00
Nominal Value Per Share	10.00	10.00
Basic and Diluted Earning Per Share	-	-

**Note - 27 - Contingent Liabilities**

Particulars	As at March 31, 2025	As at March 31, 2024
	-	-

**Note - 28 Related Party Disclosures**

(i) Disclosure as per Clause 32 of the Listing Agreements with the Stock Exchanges (Not Applicable)

Loans and advances in the nature of loans given to Subsidiaries & Associate Companies as under:

(a) Financial Year 2024 - 2025

Name of the Party	Relationship	Amount outstanding as at March 31, 2025
(1) Cinevista Limited	Holding company	1,65,13,981.00
(2) Premkrishen Malhotra-Director	Director	32,175.00
(3) Sunil Mehta - Director.	Director	41,975.00

(a) Financial Year 2023 - 2024

Name of the Party	Relationship	Amount outstanding as at March 31, 2024
(1) Cinevista Limited	Holding company	1,65,13,981.00
(2) Premkrishen Malhotra-Director	Director	23,675.00
(3) Sunil Mehta - Director.	Director	2,300.00

(iii) Details of transactions with related parties during the year:-

	As at March 31, 2025	As at March 31, 2024
<b>- Loan Received</b>		
Mr. Premkrishen Malhotra	8,500	-
Mr. Sunil Mehta	39,675	2,000
<b>- Loan Repaid</b>		
Mr. Premkrishen Malhotra	-	-
Mr. Sunil Mehta	-	-

**Note 29:**

Loans & advances, sundry creditors and other current liabilities are subject to confirmation.

**Note 30:**

Previous year's figures have been re-grouped, re-arranged, re-classified and re-casted wherever necessary to make them comparable with current year's figures in conformity with the Indian Accounting Standards (Ind AS) to Financial Statements.

FOR SARATH AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 5120 S

*R. Lakshmi Rao*

CA. R. LAKSHMI RAO  
(Partner)  
M.NO. F-029081  
Place: Mumbai  
Date: 29-05-2025

UDIN : 25029081BMJKLN1238



FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA  
Managing Director  
DIN: 00064800

*[Signature]*

*Prem Krishen Malhotra*  
PREM KRISHEN MALHOTRA  
( Director )  
DIN: 00065136

**Standalone Statement of Changes in Equity for the year ended March 31, 2025**

**A. Equity Share Capital:**

Particulars:	(Rupees)
As at April 01, 2023	5,00,500.00
Changes in Equity Share Capital during the year	-
As at March 31, 2024	5,00,500.00
As at April 01, 2024	5,00,500.00
Changes in Equity Share Capital during the year	-
As at March 31, 2025	5,00,500.00

**B. Other Equity:**

Particulars	Security Premium	Reserves & Surplus		Total
		Retained Earnings	Revaluation Reserve	
Balance as at April 01, 2023	-	(1,70,39,056.00)	-	(1,70,39,056.00)
Profit/(Loss) for the year	-	(600.00)	-	(600.00)
Other Comprehensive income for the year	-	-	-	-
Total Comprehensive income for the year	-	-	-	-
Balance as at March 31, 2024	-	(1,70,39,656.00)	-	(1,70,39,656.00)
Balance as at April 01, 2024	-	(1,70,39,656.00)	-	(1,70,39,656.00)
Profit/(Loss) for the year	-	(37,100.00)	-	(37,100.00)
Other Comprehensive income for the year	-	-	-	-
Total Comprehensive income for the year	-	-	-	-
Balance as at March 31, 2025	-	(1,70,76,756.00)	-	(1,70,76,756.00)

The above statement of changes in Equity should be read in conjunction with the accompanying notes.  
This Statement of changes in Equity referred to in our report of even date.

FOR SARATH AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 5120 S



*R. Lakshmi Rao*  
CA. R. LAKSHMI RAO  
(Partner)  
M.NO. F-029081  
Place: Mumbai  
Date: 29-05-2025  
UDIN : 25029081BMJKLN1238

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

*Sunil Mehta*  
SUNIL MEHTA  
Managing Director  
DIN: 00064800

*Prem Krishen Malhotra*  
PREM KRISHEN MALHOTRA  
( Director )  
DIN: 00065136

CHIMERA ENTERTAINMENT PVT. LTD.  
Cash flow statement for F.Y. 2024-25

(Rs. In Lacs)

Date of start of reporting period	01-04-2024	01-04-2023
Date of end of reporting period	31-03-2025	31-03-2024
Whether results are audited or unaudited	Audited	Audited
<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	-0.371	-0.006
<b>Adjustments for reconcile profit (loss)</b>		
Adjustments for finance costs	0.000	0.000
Adjustments for decrease (increase) in inventories	0.000	0.000
Adjustments for decrease (increase) in trade receivables, current	0.000	0.000
Adjustments for decrease (increase) in trade receivables, non-current	0.000	0.000
Adjustments for decrease (increase) in other current assets	-0.115	0.000
Adjustments for decrease (increase) in other non-current assets	0.000	0.000
Adjustments for other financial assets, non-current	0.000	0.000
Adjustments for other financial assets, current	0.000	0.000
Adjustments for other bank balances	0.000	0.000
Adjustments for increase (decrease) in trade payables, current	0.000	0.000
Adjustments for increase (decrease) in trade payables, non-current	0.000	-0.012
Adjustments for increase (decrease) in other current liabilities	0.000	0.000
Adjustments for increase (decrease) in other non-current liabilities	0.000	0.000
Adjustments for depreciation and amortisation expense	0.000	0.000
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	0.000
Adjustments for provisions, current	0.000	0.000
Adjustments for provisions, non-current	0.000	0.000
Adjustments for other financial liabilities, current	0.000	0.000
Adjustments for other financial liabilities, non-current	0.000	0.000
Adjustments for unrealised foreign exchange losses gains	0.000	0.000
Adjustments for dividend income	0.000	0.000
Adjustments for interest income	0.000	0.000
Adjustments for share-based payments	0.000	0.000
Adjustments for fair value losses (gains)	0.000	0.000
Adjustments for undistributed profits of associates	0.000	0.000
Other adjustments for which cash effects are investing or financing cash flow	0.000	0.000
Other adjustments to reconcile profit (loss)	0.000	0.000
Other adjustments for non-cash items	0.000	0.000
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000	0.000
<b>Total adjustments for reconcile profit (loss)</b>	<b>-0.115</b>	<b>-0.012</b>
<b>Net cash flows from (used in) operations</b>	<b>-0.486</b>	<b>-0.018</b>
Dividends received	0.000	0.000
Interest paid	0.000	0.000
Interest received	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
<b>Net cash flows from (used in) operating activities</b>	<b>-0.486</b>	<b>-0.018</b>
<b>Cash flows from used in investing activities</b>		
Cash flows from losing control of subsidiaries or other businesses	0.000	0.000
Cash flows used in obtaining control of subsidiaries or other businesses	0.000	0.000
Other cash receipts from sales of equity or debt instruments of other entities	0.000	0.000
Other cash payments to acquire equity or debt instruments of other entities	0.000	0.000
Other cash receipts from sales of interests in joint ventures	0.000	0.000

Other cash payments to acquire interests in joint ventures	0.000	0.000
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000	0.000
Proceeds from sales of property, plant and equipment	0.000	0.000
Purchase of property, plant and equipment	0.000	0.000
Proceeds from sales of investment property	0.000	0.000
Purchase of investment property	0.000	0.000
Proceeds from sales of intangible assets	0.000	0.000
Purchase of intangible assets	0.000	0.000
Proceeds from sales of intangible assets under development	0.000	0.000
Purchase of intangible assets under development	0.000	0.000
Proceeds from sales of goodwill	0.000	0.000
Purchase of goodwill	0.000	0.000
Proceeds from biological assets other than bearer plants	0.000	0.000
Purchase of biological assets other than bearer plants	0.000	0.000
Proceeds from government grants	0.000	0.000
Proceeds from sales of other long-term assets	0.000	0.000
Purchase of other long-term assets	0.000	0.000
Cash advances and loans made to other parties	0.000	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
Dividends received	0.000	0.000
Interest received	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
<b>Net cash flows from (used in) investing activities</b>	<b>0.000</b>	<b>0.000</b>
<b>Cash flows from used in financing activities</b>		
Proceeds from changes in ownership interests in subsidiaries	0.000	0.000
Payments from changes in ownership interests in subsidiaries	0.000	0.000
Proceeds from issuing shares	0.000	0.000
Proceeds from issuing other equity instruments	0.000	0.000
Payments to acquire or redeem entity's shares	0.000	0.000
Payments of other equity instruments	0.000	0.000
Proceeds from exercise of stock options	0.000	0.000
Proceeds from issuing debentures notes bonds etc	0.000	0.000
Proceeds from borrowings	0.482	0.020
Repayments of borrowings	0.000	0.000
Payments of finance lease liabilities	0.000	0.000
Payments of lease liabilities	0.000	0.000
Dividends paid	0.000	0.000
Interest paid	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
<b>Net cash flows from (used in) financing activities</b>	<b>0.482</b>	<b>0.020</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-0.004</b>	<b>0.002</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>		
Effect of exchange rate changes on cash and cash equivalents	0.000	0.000
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-0.004</b>	<b>0.002</b>
Cash and cash equivalents cash flow statement at beginning of period	0.008	0.006
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>0.004</b>	<b>0.008</b>

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

*Sam Krishna*

*J*