

30th May, 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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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 that the meeting of the Board of Directors of the Company was held today, on 30th May, 2024 at 2:00 pm at the Registered Office of the Company and concluded at 9:00 PM have considered and approved, inter-alia, the following business(s):

1. The Standalone and Consolidated Audited Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2024 (Copy Enclosed).
2. The Board took on record the Standalone and Consolidated Audit Report along with the Statement of Impact of Audit Qualifications for the quarter and year ended 31st March, 2024 (Copy Enclosed).
3. The Cash Flow Statement on the Financial Results for the year ended 31st March, 2024(Copy Enclosed)
4. The Standalone & Consolidated Company's Audited Balance Sheet as on March 31, 2024 and Profit & Loss Statement for the year ended on that date together with relative Notes thereon, Directors Report, Auditors Report, Corporate Governance Reports, Secretarial Audit Report etc. of the Company for the year ended 31st March, 2024

Corporate Office:

Flat no. 7 & 8, Silver Croft, Off T.P.S. III,
Corner of 16th & 33rd 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
E-mail: helpdesk@cinevistaas.com
CIN: L92130MH1997PLC107871

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 31.05.2024 in The Financial Express (All Edition) and Mumbai Lakshdeep (Vernacular Language). The full format of the Standalone & Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 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) and National Stock Exchange Limited (www.nseindia.com) and on the Company's website at www.cinevistaas.com

Request to kindly take note of the above.

Thanking you
Yours faithfully,
For Cinevista Limited



Company Secretary
M.No.: F11934
Encl: A/a

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May 30, 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 Standalone and Consolidated Financial Results for the Quarter and Year ended 31st March, 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**

Managing Director



Chief Financial Officer



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CINEVISTA LIMITED.

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

CIN : L92130MH1997PLC107871

Standalone & Consolidated Financial Results for the Quarter Ended 31-03-2024

Result Details (Non Banking - Ind AS)	01-01-2024	01-01-2023	01-10-2023	01-04-2023	01-04-2022	01-01-2024	01-01-2023	01-10-2023	01-04-2023	01-04-2022
From Date	01-01-2024	01-01-2023	01-10-2023	01-04-2023	01-04-2022	01-01-2024	01-01-2023	01-10-2023	01-04-2023	01-04-2022
To Date	31-03-2024	31-03-2023	31-12-2023	31-03-2024	31-03-2023	31-03-2024	31-03-2023	31-12-2023	31-03-2024	31-03-2023
Audited / Unaudited	Audited	Audited	Unaudited	Audited	Audited	Audited	Audited	UnAudited	Audited	Audited
Consolidated / Standalone	Standaone	Standalone	Standalone	Standalone	Standalone	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Period Type	Fourth Quarter	Fourth Quarter	Third Quarter	Annual	Annual	Fourth Quarter	Fourth Quarter	Third Quarter	Annual	Annual
Segment Reporting	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
Financial Year From Date	01-04-2023	01-04-2022	01-04-2023	01-04-2023	01-04-2022	01-04-2023	01-04-2022	01-04-2023	01-04-2023	01-04-2022
Financial Year To Date	31-03-2024	31-03-2023	31-03-2024	31-03-2024	31-03-2023	31-03-2024	31-03-2023	31-03-2024	31-03-2024	31-03-2023
Part I										
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)
Revenue from operations	0.70	-	0.32	44.05	80.00	0.70	-	0.32	44.05	80.00
Other income	2.05	89.56	1.86	43.04	167.03	2.08	89.56	1.86	43.06	167.03
Total Income	2.75	89.56	2.18	87.09	247.03	2.78	89.56	1.18	87.12	247.03
Expenses										
Cost of Materials consumed	-	-	-	-	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress a	-	2,750.15	-	-	2,750.15	-	2,750.15	-	-	2,750.15
Employee benefits expense	5.37	40.92	55.94	203.72	80.24	5.37	40.92	55.94	203.72	80.24
Finance Costs	77.42	268.77	63.23	303.59	748.65	77.42	268.88	63.23	303.59	748.76
Depreciation and amortisation expense:	2.83	0.54	2.88	9.32	11.55	2.83	0.54	2.88	9.32	11.55
Other Expenses	22.49	1,038.61	49.54	228.55	1,244.05	22.68	1,038.62	49.56	228.80	1,244.11
Total Expenses	108.11	4,099.00	171.59	745.18	4,834.64	108.30	4,099.12	171.60	745.43	4,834.81
Profit / (Loss) before exceptional items and tax	-105.36	-4,009.43	-169.41	-658.09	-4,587.61	-105.53	-4,009.56	-169.42	-658.31	-4,587.78
Exceptional Items	-	0.05	-	-	43.79	-	0.05	-	-	43.79
Profit / (Loss) before tax	-105.36	-4,009.49	-169.41	-658.09	-4,631.39	-105.53	-4,009.61	-169.42	-658.31	-4,631.57
Tax Expenses										
Current Tax	-	-	-	-	-	-	-	-	-	-
Deffered Tax	91.67	-1,833.11	-	91.67	-1,833.11	91.67	-1,833.11	-	91.67	-1,833.11
Total Tax Expense	91.67	-1,833.11	-	91.67	-1,833.11	91.67	-1,833.11	-	91.67	-1,833.11
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	-197.02	-2,176.37	-169.41	-749.76	-2,798.28	-197.19	-2,176.50	-169.42	-749.98	-2,798.45
Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-	-	-	-	-
Profit/(loss) for the period	-197.02	-2,176.37	-169.41	-749.76	-2,798.28	-197.19	-2,176.50	-169.42	-749.98	-2,798.45
Share of Profit / (loss) of associates	-	-	-	-	-	-	-	-	-	-
Consolidated Net Profit/Loss for the period	-197.02	-2,176.37	-169.41	-749.76	-2,798.28	-197.19	-2,176.50	-169.42	-749.98	-2,798.45
Other comprehensive income										
Total comprehensive income	-	-	-	-	-	-	-	-	-	-
Total profit or loss, attributable to	-	-	-	-	-	-	-	-	-	-
Profit or loss, attributable to owners of parent	-197.02	-2,176.37	-169.41	-749.76	-2,798.28	-197.19	-2,176.50	-169.42	-749.98	-2,798.45
Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income for the period attributable to	-	-	-	-	-	-	-	-	-	-
Comprehensive income for the period attributable to owner:	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period attributable to o	-	-	-	-	-	-	-	-	-	-
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
Face value	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
Face value	-	-	-	-	-	10.00	10.00	10.00	10.00	10.00
Reserve excluding Revaluation Reserves	-1,858.20	-1,108.44	-1,661.18	-1,858.20	-1,108.44	-2,349.11	-1,599.13	-2,151.92	-2,349.11	-1,599.13
Earnings per share										
Earnings per equity share for continuing operation:	-	-	-	-	-	-	-	-	-	-



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	6.81	-	-	2.05	6.64
Debt service coverage ratio	-	-	-	-0.14	-0.50	-	-	-0.14	-0.50
Interest service coverage ratio	-	-	-	-1.17	-5.19	-	-	-1.17	-5.19
Disclosure of notes on financial results	-	-	-	-	-	-	-	-	-

Notes:

- 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 30-05-2024. The full format of the statement of Standalone and Consolidated Results will be available on the Company's website (www.cinevistaas.com), and on the website of National Stock Exchange of India (www.nseindia.com) & BSE Limited (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 Company has diversified its business and has entered into Real estate business for construction and development of properties. The same will be carried at the land situated at Kanjurmarg, Mumbai. The Company has restarted Youtube channel to earn income from media business.
- 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 audited accounts of the said companies.

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA
Managing Director,
DIN: 00064800

Place : Mumbai,
Date : 30.05.2024

UDIN - STANDALONE : 24039953BJZYCA4673
CONSOLIDATED : 24039953BJZYCB3855



Details as required to be provided by the Listed Companies under
SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172
dated October 19, 2023

S. No.	Particulars	Rs. (in Crores)
1.	Outstanding Qualified Borrowings at the start of the financial year	17.45
2.	Outstanding Qualified Borrowings at the end of the financial year	10.39
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	NA
4.	Incremental borrowing done during the year (qualified borrowing)	Nil
5.	Borrowings by way of issuance of debt securities during the year	NA

Yours Faithfully

FOR CINEVISTA LIMITED

Managing Director



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

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CIN: L92130MH1997PLC107871

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 & Liabilities as on 31-03-2024

Statement of Asset and Liabilities				
Particulars	Year ended	Year ended	Year ended	Year ended
Date of start of reporting period	01-04-2023	01-04-2022	01-04-2023	01-04-2022
Date of end of reporting period	31-03-2024	31-03-2023	31-03-2024	31-03-2023
Whether results are audited or unaudited	Audited	Audited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
Assets				
Non Current Assets	13,918.33	11,215.27	13,855.95	11,215.27
Property, plant and equipment	10,523.81	10,508.81	10,523.81	10,508.81
Capital work-in-progress	1,237.71	706.46	1,237.71	706.46
Investment property	62.39	-	-	-
Goodwill	-	-	-	-
Other intangible assets	2,094.43	-	2,094.43	-
Intangible assets under development	-	-	-	-
Biological assets other than bearer plants	-	-	-	-
Investments accounted for using equity method	-	-	-	-
Non-current financial assets				
Non-current investments	-	65.39	0.04	3.04
Trade receivables, non-current	-	-	-	-
Loans, non-current	379.52	379.90	3.90	4.28
Other non-current financial assets	-	-	-	-
Total non-current financial assets	379.52	445.29	3.94	7.32
Deferred tax assets (net)	1,914.56	2,006.23	1,914.56	2,006.23
Other non-current assets	-	-	-	-
Total non-current assets	16,212.41	13,666.79	15,774.45	13,228.82
Current Assets				
Inventories	1,676.46	3,697.23	1,676.46	3,697.23
Current financial asset				
Current investments	-	-	-	-



Trade receivables, current	0.40	-	0.40	-
Cash and cash equivalents	4.94	444.44	4.98	444.46
Bank balance other than cash and cash equivalents	165.92	-	165.92	-
Loans, current	-	11.05	-	11.05
Other current financial assets	-	-	-	-
Total current financial assets	171.27	455.49	171.30	455.51
Current tax assets (net)	-	-	-	-
Other current assets	206.34	120.53	207.17	123.11
Total current assets	2,054.07	4,273.25	2,054.93	4,275.85
Non-current assets classified as held for sale	-	-	-	-
Regulatory deferral account debit balances and related deferred tax	-	-	-	-
Total Assets	18,266.48	17,940.04	17,829.37	17,504.67
Equity and liabilities				
Equity				
Equity attributable to owners of parent				
Equity share capital	1,148.73	1,148.73	1,178.27	1,178.27
Other equity	7,526.53	8,276.29	7,035.61	7,785.59
Total equity attributable to owners of parent	8,675.26	9,425.02	8,213.88	8,963.86
Non controlling interest	-	-	-	-
Total Equity				
Liabilities				
Non-current liabilities				
Non-current financial liabilities				
Borrowings, non-current	1,592.44	-	1,595.11	-
Trade payables, non-current	-	-	-	-
Other non-current financial liabilities	-	7,817.84	-	7,820.44
Total non-current financial liabilities	1,592.44	7,817.84	1,595.11	7,820.44
Provisions, non-current	-	-	-	-
Deferred tax liabilities (net)	-	-	-	-
Deferred government grants, Non-current	-	-	-	-
Other non-current liabilities	-	-	-	-
Total non-current liabilities	-	-	-	-
Current liabilities	1,592.44	7,817.84	1,595.11	7,820.44



Current financial liabilities				
Borrowings, current	7,848.58		-	-
Trade payables, current	116.40	642.83	138.00	666.02
Other Current Financial Liabilities	-	-	7,848.58	-
Total current financial liabilities	7,964.98	642.83	7,986.58	666.02
Other current liabilities	33.80	54.35	33.80	54.35
Provisions, current	-	-	-	-
Current tax liabilities (Net)	-	-	-	-
Deferred government grants, Current	-	-	-	-
Total current liabilities	7,998.78	697.18	8,020.39	720.37
Liabilities directly associated with assets in disposal group classified as held for sale	-	-	-	-
Regulatory deferral account credit balances and related deferred tax liability	-	-	-	-
Total liabilities	9,591.22	8,515.02	9,615.49	8,540.81
Total Equity and Liabilities	18,266.48	17,940.04	17,829.37	17,504.67
Disclosure of notes on assets and liabilities				

For CINEVISTA LIMITED.

(SUNIL MEHTA)
Managing Director
DIN : 00064800




Place : Mumbai.
Date : 30.05.2024

CINEVISTA LIMITED.

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

Date of start of reporting period	01-04-2023	01-04-2022	01-04-2023	01-04-2022
Date of end of reporting period	31-03-2024	31-03-2023	31-03-2024	31-03-2023
Whether results are audited or unaudited	Audited	Audited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
Statement of cash flows				
Whether cash flow statement is applicable on company				
Cash flows from used in operating activities				
Profit before tax	-658.09	-4,631.39	-658.31	-4,631.46
Adjustments for reconcile profit (loss)				
Adjustments for finance costs	31.69	748.65	31.69	748.65
Adjustments for decrease (increase) in inventories	-	2,750.15	-	2,750.15
Adjustments for decrease (increase) in trade receivables, current	-	695.64	-0.40	695.63
Adjustments for decrease (increase) in trade receivables, non-current	-	-	-	-
Adjustments for decrease (increase) in other current assets	-85.05	-57.21	-83.30	-57.21
Adjustments for decrease (increase) in other non-current assets	3.33	-107.12	3.38	-107.20
Adjustments for other financial assets, non-current	-	-	-	-
Adjustments for other financial assets, current	-	-	-	-
Adjustments for other bank balances	-	-	-	-
Adjustments for increase (decrease) in trade payables, current	-526.43	257.55	-528.01	257.50
Adjustments for increase (decrease) in trade payables, non-current	-	-	-	-
Adjustments for increase (decrease) in other current liabilities	-20.55	-	-20.55	-
Adjustments for increase (decrease) in other non-current liabilities	-	-	-	-
Adjustments for depreciation and amortisation expense	9.31	11.55	9.31	11.55
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-	-	-
Adjustments for provisions, current	-	-	-	-
Adjustments for provisions, non-current	-	-	-	-
Adjustments for other financial liabilities, current	-	-	-	-
Adjustments for other financial liabilities, non-current	-	-	-	-
Adjustments for unrealised foreign exchange losses gains	-	-	-	-
Adjustments for dividend income	-	-	-	-
Adjustments for interest income	11.79	4.41	11.79	4.41
Adjustments for share-based payments	-	-	-	-
Adjustments for fair value losses (gains)	-	-	-	-
Adjustments for undistributed profits of associates	-	-	-	-
Other adjustments for which cash effects are investing or financing cash flow	-	-	-	-
Other adjustments to reconcile profit (loss)	-	-	-	-
Other adjustments for non-cash items	-	-	-	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-	-	-
Total adjustments for reconcile profit (loss)	-599.43	4,294.80	-599.66	4,294.66
Net cash flows from (used in) operations	-1,257.52	-336.59	-1,257.98	-336.80
Dividends received	-	-	-	-
Interest paid	-	-	-	-
Interest received	-	4.41	-	4.41
Income taxes paid (refund)	-	-	-	-
Other inflows (outflows) of cash	-	-	-	-
Net cash flows from (used in) operating activities	-1,257.52	-332.18	-1,257.98	-332.39
Cash flows from used in investing activities				
Cash flows from losing control of subsidiaries or other businesses	-	-	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-	-	-
Other cash receipts from sales of interests in joint ventures	-	-	-	-
Other cash payments to acquire interests in joint ventures	-	-	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-	-	-
Proceeds from sales of property, plant and equipment	0.90	17.11	0.90	17.11
Purchase of property, plant and equipment	25.21	25.27	25.21	25.27
Proceeds from sales of investment property	-	-	-	-
Purchase of investment property	-	-	-	-
Proceeds from sales of intangible assets	-	-	-	-
Purchase of intangible assets	-	-	-	-
Proceeds from sales of intangible assets under development	-	-	-	-



Purchase of intangible assets under development	73.65	-	73.65	-
Proceeds from sales of goodwill	-	-	-	-
Purchase of goodwill	-	-	-	-
Proceeds from biological assets other than bearer plants	-	-	-	-
Purchase of biological assets other than bearer plants	-	-	-	-
Proceeds from government grants	-	-	-	-
Proceeds from sales of other long-term assets	-	-	-	-
Purchase of other long-term assets	531.25	-	531.25	-
Cash advances and loans made to other parties	-	-	-	-
Cash receipts from repayment of advances and loans made to other parties	-	-	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-	-	-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-	-	-
Dividends received	-	-	-	-
Interest received	11.07	-	11.07	-
Income taxes paid (refund)	-	-	-	-
Other inflows (outflows) of cash	-	-	-	-
Net cash flows from (used in) investing activities	-618.15	-8.16	-618.15	-8.16
Cash flows from used in financing activities				
Proceeds from changes in ownership interests in subsidiaries	-	-	-	-
Payments from changes in ownership interests in subsidiaries	-	-	-	-
Proceeds from issuing shares	-	-	-	-
Proceeds from issuing other equity instruments	-	-	-	-
Payments to acquire or redeem entity's shares	-	-	-	-
Payments of other equity instruments	-	-	-	-
Proceeds from exercise of stock options	-	-	-	-
Proceeds from issuing debentures notes bonds etc	-	-	-	-
Proceeds from borrowings	2,646.64	5,210.96	2,646.70	5,210.95
Repayments of borrowings	751.56	3,727.79	751.56	3,727.82
Payments of finance lease liabilities	-	-	-	-
Payments of lease liabilities	-	-	-	-
Dividends paid	-	-	-	-
Interest paid	303.59	748.65	303.59	748.65
Income taxes paid (refund)	-11.01	-	-11.01	-
Other inflows (outflows) of cash	-	-	-	-
Net cash flows from (used in) financing activities	1,602.50	734.52	1,602.56	734.48
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-273.17	394.17	-273.57	393.93
Effect of exchange rate changes on cash and cash equivalents				
Effect of exchange rate changes on cash and cash equivalents	-	-	-	-
Net increase (decrease) in cash and cash equivalents	-273.17	394.17	-273.57	393.93
Cash and cash equivalents cash flow statement at beginning of period	444.44	50.27	444.46	50.53
Cash and cash equivalents cash flow statement at end of period	171.27	444.44	170.90	444.47

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA
Managing Director,
DIN: 00064800



Place : Mumbai.
Date : 30.05.2024

UDIN : STANDALONE : 24039953BJZYCA4673
CONSOLIDATED : 24039953BJZYCB3855

RAJ NIRANJAN ASSOCIATES

Chartered Accountants

Independent Auditors' Report on Audited Quarterly Standalone Financial Results of Cinevista Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

We have audited the accompanying standalone financial results of Cinevista Limited ("the Company") for the quarter and year ended March 31, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement has been prepared on the basis of the condensed standalone interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on this Statement based on our audit of such condensed standalone interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement(s).

An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

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Chartered Accountants

Attention is drawn to the fact that the figures for the quarter and year ended March 31, 2024 as reported in this Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year.

In our opinion and to the best of our knowledge and according to the explanations given to us, the statement:

- (i) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) Give a true and fair view of the standalone net loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2024,
- subject to the following qualifications:

- a. The Company has not carried out impairment on its investments and advances in subsidiary companies as required by Indian Accounting Standards (Ind AS 36) and continued to carry at cost. On the basis of documents made available to us we are of the opinion that impairment should be carried out on such investments and advances made to the said companies. Had impairment on the said investments and advances been carried out then loss of the current year would have increased by Rs.62,34,550/- and Rs.3,75,61,682/- respectively.
- b. The Company has not carried out any impairment on intangible assets as required by Indian Accounting Standard (Ind AS) 36. Since we are not technically qualified to value such intangible assets and in absence of any documents for realizable value of such intangible assets, we are unable to determine whether any adjustment to intangible assets was necessary.
- c. The Company's inventories of Work-in-progress for feature films and television serials are carried at amortized cost in the balance sheet at Rs.16,76,46,030/- as on March 31, 2024. The Company has not stated the inventories at the lower of cost and net realizable value but

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has stated them solely at cost, which constitutes a departure from Indian Accounting Standard (Ind AS-2) - Inventories. Since we are not technically qualified to value such inventories and in absence of any documents for realizable value of such inventories we are unable to determine whether any adjustment to inventory was necessary.

For Raj Niranjn Associates
Chartered Accountants
FRN: 108309W



Raj Advani
Partner
M.No.: 039953
UDIN: 24039953BJZYCA4673

Place: Mumbai
Dated: 30 May 2024

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Chartered Accountants

Independent Auditors' Report on Audited Quarterly Consolidated Financial Results of Cinevista Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

We have audited the accompanying Statement of Consolidated Financial Results of M/s. Cinevista Limited ("the Parent") and its subsidiaries viz. Chimera Entertainment Pvt. Ltd and Cinevista Eagle Plus Media Pvt Ltd (the Parent and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related condensed consolidated interim financial statements which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express an opinion on the Statement based on our audit of such condensed consolidated interim financial statements.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's

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Chartered Accountants

preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

Attention is drawn to the fact that the figures for the quarter and year ended March 31, 2024 as reported in this Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures.

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

- (i) Includes the results of the entities listed in Annexure-I;
- (ii) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (iii) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the Consolidated total comprehensive income (comprising of net loss and other comprehensive income) and other financial information of the Group for the quarter and year ended March 31, 2024.

subject to the following qualifications:

- a. The Company has not carried out impairment on its investments and advances in subsidiary companies as required by Indian Accounting Standards (Ind AS 36) and continued to carry at cost. On the basis of documents made available to us we are of the opinion that impairment should be carried out on such investments and advances made to the said

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RAJ NIRANJAN ASSOCIATES
Chartered Accountants

companies. Had impairment on the said investments and advances been carried out then loss of the current year would have increased by Rs.62,34,550/- and Rs.3,75,61,682/- respectively.

- b. The Company has not carried out any impairment on intangible assets as required by Indian Accounting Standard (Ind AS) 36. Since we are not technically qualified to value such intangible assets and in absence of any documents for realizable value of such intangible assets, we are unable to determine whether any adjustment to intangible assets was necessary.
- c. The Company's inventories of Work-in-progress for feature films and television serials are carried at amortized cost in the balance sheet at Rs.16,76,46,030/- as on March 31, 2024. The Company has not stated the inventories at the lower of cost and net realizable value but has stated them solely at cost, which constitutes a departure from Indian Accounting Standard (Ind AS-2) - Inventories. Since we are not technically qualified to value such inventories and in absence of any documents for realizable value of such inventories we are unable to determine whether any adjustment to inventory was necessary.

For Raj Niranjn Associates
Chartered Accountants
FRN: 108309W



Raj Advani
Partner
M.No.: 039953
UDIN: 24039953BJZYCB3855

Place: Mumbai
Dated: 30 May 2024

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ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024. [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Table I


Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	87,09,153	87,09,153
2.	Total Expenditure	8,36,84,950	8,36,84,950
3.	Net Profit/(Loss)	(7,49,75,796)	(7,49,75,796)
4.	Earnings Per Share	0	0
5.	Total Assets	1,90,04,56,433	1,90,04,56,433
6.	Total Liabilities	1,90,04,56,433	1,90,04,56,433
7.	Net Worth	86,75,25,780	86,75,25,780
8.	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL

Table II - Audit Qualification (each audit qualification separately):

a	<p>Details of Audit Qualification:</p> <p>a. The Company has not carried out impairment on its investments and advances in subsidiary companies as required by Indian Accounting Standards (Ind AS 36) and continued to carry at cost. On the basis of documents made available to us we are of the opinion that impairment should be carried out on such investments and advances made to the said companies. Had impairment on the said investments and advances been carried out then loss of the current year would have increased by Rs.62,34,550/- and Rs.3,75,61,682/- respectively.</p> <p>b. The Company has not carried out any impairment on intangible assets as required by Indian Accounting Standard (Ind AS) 36. Since we are not technically qualified to value such intangible assets and in absence of any documents for realizable value of such intangible assets, we are unable to determine whether any adjustment to intangible assets was necessary.</p> <p>c. The Company's inventories of Work-in-progress for feature films and television serials are carried at amortized cost in the balance sheet at Rs.16,76,46,030/- as on March 31, 2024. The Company has not stated the inventories at the lower of cost and net realizable value but has stated them solely at cost, which constitutes a departure from Indian Accounting Standard (Ind AS-2) - Inventories. Since we are not technically qualified to value such inventories and in absence of any documents for realizable</p>
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	value of such inventories we are unable to determine whether any adjustment to inventory was necessary.
b	Type of Audit Qualification: Qualified Opinion
c	Frequency of qualification: Whether appeared first time: No
d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: <ol style="list-style-type: none"> 1) The Management of the Company is hopeful of recovering the investments and advances to the subsidiaries. 2) According to the management of the Company, impairment of the intangible assets is not necessary at this stage as the management of the Company is hopeful of generating income in future by monetization of these assets across different avenues and streams available. 3) The Company carries inventories of work-in-progress for feature films and television serials at amortised cost in the balance sheet at Rs.16,76,46,030/- As on March 31,2024 as it is not possible to evaluate the net realizable value.
e	For Audit Qualification(s) where the impact is not quantified by the auditor: <ol style="list-style-type: none"> (i) Management's estimation on the impact of audit qualification: NIL (ii) If management is unable to estimate the impact, reasons for the same: NIL (iii) Auditors' Comments on (i) or (ii) above: As stated above.

Table III - Signatories:

CEO/Managing Director : SUNIL MEHTA	
CFO : VIJAY SINGH PHOOLKA	Vijay Sr
Audit Committee Chairman – MAHRUKH SHAVAK CHIKLIWALA	M. Chikliwala
Statutory Auditor	<p>For RAJ NIRANJAN ASSOCIATES Chartered Accountants Firm Regn. No.: 108309 W</p> <p><i>Raj Advani</i></p>  <p>CA RAJ ADVANI Partner M. No.039953</p>



Place: MUMBAI
Date: 30.05.2024

UDIN : 24039953BJZYCA4673

.ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024
. [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Table I

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	87,11,554	87,11,554
2.	Total Expenditure	8,37,09,371	8,37,09,371
3.	Net Profit/(Loss)	(7,49,97,816.77)	(7,49,97,816.77)
4.	Earnings Per Share	0	0
5.	Total Assets	1,78,29,37,321	1,78,29,37,321
6.	Total Liabilities	1,78,29,37,321	1,78,29,37,321
7.	Net Worth	82,13,88,107	82,13,88,107
8.	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL

Table II - Audit Qualification (each audit qualification separately):

a	<p>Details of Audit Qualification:</p> <p>a. The Company has not carried out impairment on its investments and advances in subsidiary companies as required by Indian Accounting Standards (Ind AS 36) and continued to carry at cost. On the basis of documents made available to us we are of the opinion that impairment should be carried out on such investments and advances made to the said companies. Had impairment on the said investments and advances been carried out then loss of the current year would have increased by Rs.62,34,550/- and Rs.3,75,61,682/- respectively.</p> <p>b. The Company has not carried out any impairment on intangible assets as required by Indian Accounting Standard (Ind AS) 36. Since we are not technically qualified to value such intangible assets and in absence of any documents for realizable value of such intangible assets, we are unable to determine whether any adjustment to intangible assets was necessary.</p> <p>c. The Company's inventories of Work-in-progress for feature films and television serials are carried at amortized cost in the balance sheet at Rs.16,76,46,030/- as on March 31, 2024. The Company has not stated the inventories at the lower of cost and net realizable value but has stated them solely at cost, which constitutes a departure from Indian Accounting Standard (Ind AS-2) - Inventories. Since we are not technically</p>
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	qualified to value such inventories and in absence of any documents for realizable value of such inventories we are unable to determine whether any adjustment to inventory was necessary.
b	Type of Audit Qualification: Qualified Opinion
c	Frequency of qualification: Whether appeared first time: No
d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: 1) The Management of the Company is hopeful of recovering the investments and advances to the subsidiaries. 2) According to the management of the Company, impairment of the intangible assets is not necessary at this stage as the management of the Company is hopeful of generating income in future by monetization of these assets across different avenues and streams available. 3) The Company carries inventories of work-in-progress for feature films and television serials at amortised cost in the balancesheet at Rs.16,76,46,030/- As on March 31,2024 as it is not possible to evaluate the net realizable value.
e	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification: NIL (ii) If management is unable to estimate the impact, reasons for the same: NIL (iii) Auditors' Comments on (i) or (ii) above: As stated above.

Table III - Signatories:

CEO/Managing Director : SUNIL MEHTA	
CFO : VIJAY SINGH PHOOLKA	Vijay SA
Audit Committee Chairman – MAHRUKH SHAVAK CHIKLIWALA	M. Chikliwala
Statutory Auditor	For RAJ NIRANJAN ASSOCIATES Chartered Accountants Firm Regn. No.: 108309 W CA RAJ ADVANI Partner M. No.039953



Place: MUMBAI
Date: 30.05.2024

UDIN : 24039953BJZYCB3855