

30th May, 2025

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

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

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

#### Dear Sir/ Madam,

This is to inform you that the meeting of the Board of Directors of the Company was held today, on 30<sup>th</sup> May, 2025 at 2:00 pm at the Registered Office of the Company and concluded at 8:10 pm have considered and approved, inter-alia, the following business(s):

- 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 31<sup>st</sup> March, 2025 (Copy Enclosed).
- 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, 2025 (Copy Enclosed).
- The Cash Flow Statement on the Financial Results for the year ended 31st March, 2025 (Copy Enclosed).
- The Standalone & Consolidated Company's Audited Balance Sheet as on March 31, 2025 and Profit & Loss Statement for the year ended on that date together with relative Notes thereon for the year ended 31st March, 2025.
- Based on the recommendation of the Audit Committee, approved the appointment of M/s. Manthan Negandhi & Co. Practising Company Secretaries (COP No.: 21289) as Secretarial Auditors of the Company to hold office for a first term of 5





(five) consecutive years from the conclusion of the 28th Annual General Meeting ("AGM") of the Company until the conclusion of the 32nd AGM to be held in the year 2030, subject to the approval of the Shareholders at the ensuing 28th AGM of the Company to be held in the year 2025.

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 31.05.2025 in The Financial Express (All Edition) and Mumbai Lakshadeep (Vernacular Language). The full format of the Standalone & Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2025 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

Corporate Office:

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



The information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Sr No	Particulars	M/s. Manthan Negandhi & Co., Practising Company Secretaries
1	Reason for Change Viz., appointment. Resignation, removal, death or otherwise;	Appointment: M/s. Manthan Negandhi & Co.
2	Date of Appointment/ cessation (as applicable) & terms of appointment	30.05.2025  CS Manthan Kishore Negandhi, proprietor of M/s Manthan Negandhi & Co., Practicing Company Secretaries is appointed as Secretarial Auditor of the Company.
3	Terms of appointment/re- appointment	For one (1) term of consecutive 5 financial years.
4	Brief profile (in case of appointment)	Incorporated in October 2018.  A firm of practicing professionals providing services in Legal, Financial, Secretarial and Governance consulting services.  They are a team of vivacious and dynamic individuals with extensive experience in various fields, primarily in the areas of The Companies Act of 2013, The Limited Liability Partnership Act of 2008, The Indian Partnership Act of 1932, the SEBI LODR, Intellectual Property Laws, The Indian Contracts Act, 1872, FEMA 1999, Indian Accounting Standards, US GAAP and Income Tax and the relevant rules made thereunder.

#### Corporate Office:

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





May 30, 2025

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

# 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, 2025 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 Fi

Chief Financial Officer

Corporate Office:

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

CINEVISTA LIMITED

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

CIN: L92130MH1997PLC107871

Extract of the Standalone & Consolidated Audited Results for the Quarter ended 31st March, 2025

Result Details (Non Banking - Ind AS) From Date From Date	01/01/2025	01/01/2024	01/01/2024 01/10/2024 01/04/2024 01/04/2024 01/03/2024	01/04/2024	01/04/2023	1000	01/01/2024	01/10/2024	01/04/2024	01/04/2023
Audited / Unaudited	Audited	Audited	Un-Audited	Audited	Audited	Audited	Audited	Un-Audited	Audited	
Consolidated / Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Consolidated	Consolidated	Consolidated	Consolidated	
Period Type	Fourth Quarter	Fourth Quarter	Third Quarter	Annual	Annual	Fourth Quarter	Fourth Quarter		Annual	
Segment Reporting	Multiple	Multiple	Multiple	Multiple	Multiple	Multiple	Multiple		Multiple	
Description of single segment	Ty Series	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series	
Financial Year To Date	01/04/2024	01/04/2023	31/04/2024	31/03/2024	01/04/2023	01/04/2024	01/04/2023	01/04/2024	01/04/2024	
Particulars	(Rupees in Lakhs)	Rupaes in Lakhs) (Rupees in Lakhs)	(Rupees in Lakhs)	(Ruppes in Lakhs)	70	(Ruppes in Lakhs)	(Ruppes in Lakhs)	250000000000000000000000000000000000000	(Ruppes in Lakhs) (Ruppes in Takhs)	
Revenue from operations Denomination(Rs.) In Laths										
Revenue from operations	1,147.42	0.70	2.64	1,154.35	44.05	1,147.42	0.70	2.64	4 1,154.35	35
Other Income	2.44	2.05	1.39	13.63	43.04	1 150 31				9
Expenses	CO.CP1,1	61.2	4.00	1,107.30	07.03	1,100.1,1	07.2	4,05	5 2,100.34	9
Cost of Materials consumed	490.18	2	12.49	526.29	-	490.18		12.49	9 526.29	29
Purchase of stock-in-trade		,	,	1			į			1
Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,676.46	,		1,676.46		1,676.46			1,676.46	46
Employee benefits expense	34.85	5.37	58.78	176.20	203.72	34.85				20
Principle Costs	92.35	793	95.46	3/6,46	303.59	92.35		95.46		1 4
Other Expenses	456.75	22.49	58.21	578.92	228.55	458.27	22.68		3 580.50	50
Total Expenses	2,756.71	108.11	228.52	3,350.03	745.18	2,758.23			w	¥
Profit / (Loss) before exceptional items and tax	(1,606.86)	(105.36)	(224.49)	(2,182.04)	(658.09)	(1,608.02)	(105.53)	(224.51)	1) (2,183.26)	-
exceptional items  Profit / (Loss) before tax	(1,606.86)	(105.36)	(224.49)	(2,182.04)	(658.09)	(1,608.02)	(105.53)	(224.51)	1) (2,183.26)	0
Tax Expenses										380
Current Tax		,								
Deferred Tax	978.62	91.67		978.62	91.67	978.62			978.62	N
Total Tax Expense	978.62	91.67	**	978.62	91.67	978.62	91.67	0	978.62	2
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	eferred tax movement	1707 071	1774 101	(3 160 66)	(340 76)	13 595 63				0
Profit/floss) from discontinued operations	(4,505.40)	(20.751)	(04.433)	(00.001,61	(145.70)	(2,300.03)	(cr./cr)	(1.0.422)	(00.T0T/C) (T	
Tax expense of discontinued operations	r	1	r	į		n		x	1	
Profit/(loss) from Discontinued operations (after tax)		i.	r	ŀ		i		,	,	
Profit/(lass) for the period	(2,585.48)	(197.02)	(224.49)	(3,160.66)	(749.76)	(2,586.63)	(197.19)	(224.51)	1) (3,161.88)	
Share of Profit / (loss) of associates  Forestirisms Not Profit / loss for the period	(2 585 48)	(197 02)	(224 49)	(3 160 66)	(749 76)	(2 586 63)	(19719)	(224 51)		
Other comprehensive income		1	1	Topaco con		1-1-1-1-1-1			e) (o'anano)	
Total comprehensive income						4		1	,	
Total profit or loss, attributable to				7 P. C.						
Profit or loss, attributable to owners of parent	(2,585.48)	(197.02)	(224.49)	(3,160.66)	(749.76)	(2,586.63)	(197.19)	(224.51)	1) (3,161.88)	
Total profit or loss, attributable to non-controlling interests								,		3300
Comprehensive income for the period attributable to owners of parent										
Total comprehensive income for the period attributable to owners of parent non-controlling intere	re -					1			,	
Details of equity share capital		100			This was a second of		は国民は大阪			1992
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	1,1,	1,1	w
Face value	2.00	2.00	2.00	2.00	2.00	2.00	2.00			0
Paid-up equity share capital (Rs.Lakhs)		,				29.54	29.54			
Face value						10.00	10.00			-
Reserve excluding Revaluation Reserves	(4,676.46)	(1,858.20)	(2,433.38)	(4,676.46)	(1,858.20)	(5,168.59	(2,349.11)	) (2,924.36	5) (5,168.59)	9
Earnings per equity share for continuing operations										
Basic EPS for continuing operations	a.	+		4				,	,	

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Disclosure of notes on financial results	Interest service coverage ratio	Debt service coverage ratio	Debt equity ratio	Diluted EPS for continued and discontinued operations	Basic EPS for continued and discontinued operations	Earnings per equity share	Diluted EPS for discontinued operations	Basic EPS for discontinued operations	Earnings per equity share for discontinued operations	Diluted EPS for continuing operations
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# Notes:

- 1. The above is an extract of the detailed format of Standalone & Consolidated audited Financial Results that will be flied with the Stock Exchanges under regulations of 33 of SEBI(Listing and Disclosure Requirements Regulations, 2015) The detailed Financial Results and these extracts were reviewed by the audit committee and approved at the meeting of the Board of Directors of the Company held on 30-5-2025. The full format of the statement of Standalone and Consolidated Results will be available on the Company's website (www.direvistaas.com), and on the website of National Stock Exchange of India (www.nscindia.com) & BSE Limited (www.bscindia.com)
- 2. 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.
- 3. The Company has recognised revenue from its Media Business and Real Estate Business during the year. The Company has disclosed the segment reporting as per Accounting Standard AS-108 of ICAL.
- Previous year's figures have been regrouped/reclassifed wherever necessary.
- 5. The Company has diversified into Real Estate Business and has entered into a Joint Development Agreement with K Raheja Corp Real Estate Private Limited on the plot of land situated at Kanjurmarg, Mumbai. The Company has recognised the revenues from this project as per Ind AS 115 on 'Percentage 6. The Company has launched various Youtube Channels and has created Content from which it expects decent flow of revenue in coming years as views and subscribers grow in size, on these channels,
- 7. 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

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Place : Mumbai. Date :: 30.05.2025

UDIN: STANDALONE: 25039953BMGYYN2986 CONSOLIDATED: 25039953BMGYYO4670

#### CINEVISTA LIMITED

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

CIN: L92130MH1997PLC107871 Segment Reporting for the year ended 31.03.2025

Reporting Segment wise Revenue, Results and Capital Employed along with the company results

	Standal	lone	Consolidated	
H	(Rs. In Lakhs)			(Rs. In Lakhs
Particulars	Quarter Ended 31.03.2025	Year ended 31.03.2025	Quarter Ended 31.03.2025	Year ended 31.03.2025
	Audited	Audited	Audited	Audited
Segment Revenue (Income)				
(net sale/income from each segment should be disclosed)				
Real Estate business	1146.05	1146.05	1146.05	1146.05
Media business	1.37	8.3	1.37	
Total Segment Revenue	1147.42	1154.35	1147.42	1154.35
Less: Inter segment revenue	0	0	0	
Revenue from operations	1147.42	1154.35	1147.42	1154.35
Segment Result				
Profit (+) / Loss (-) before tax and interest from each segment				
Real Estate business	703.94	703.94	703.94	703.94
Media business	-2220.89	-2523.15	-2222.41	-2524.73
Total Profit before tax	-1516.95	-1819.21	-1518.47	-1820.79
i. Finance cost	92.35	376.46	92.35	376.46
ii. Other Unallocable Expenditure net off Unallocable income	-2.44	-13.63	-2.8	-13.99
Profit before tax	-1606.86	-2182.04	-1608.02	-2183.26
(Segment Asset - Segment Liabilities)				
Segment Asset				
Real Estate business	10770.05	10770.05	10770.05	10770.05
Media business	2921.79	2921.79	2484.06	2484.06
Total Segment Asset	13691.84	13691.84	13254.11	13254.11
Un-allocable Assets	1305.26	1305.26	1305.27	1305.27
Net Segment Asset	14997.1	14997.1	14559.38	14559.38
Segment Liabilities				
Segment Liabilities				
Real Estate business	6875.95	6875.95	6875.95	6875.95
Media business	2606.55	2606.55	2631.43	2631.43
Total Segment Liabilities	9482.5	9482.5	9507.38	9507.38
Un-allocable Liabilities	5514.6	5514.6	5052.00	5052.00
Net Segment Liabilities	14997.1	14997.1	14559.38	14559.38

Disclosure of notes on segments

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA Managing Director DIN: 00064800

Place: Mumbai Date: 30 May 2025

UDIN: STANDALONE: 25039953BMGYYN2986 CONSOLIDATED: 25039953BMGYYO4670

#### 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 31-03-2025

Statement of Asset and Liabilities Particulars	Mose anded			( Rs. In Lacs)
Date of start of reporting period	Year ended 01/04/2024	Year ended	Year ended	Year ended
Date of end of reporting period	31/03/2025	01/04/2023	01/04/2024	01/04/2023
Whether results are audited or unaudited	Audited	31/03/2024 Audited	31/03/2025	31/03/2024
Nature of report standalone or consolidated	Standalone	Standalone	Audited	Audited
Assets	Standalone	Standalone	Consolidated	Consolidated
Non Current Assets	2,433.65	13,855.95	2 422 55	42 000 00
Property, plant and equipment	182.10	10,523.81	2,433.65 182.10	13,855.95
Capital work-in-progress	161.28	1,237.71	161.28	10,523.81
Investment property	101.20	1,237.71	101.28	1,237.71
Goodwill				
Other intangible assets	2,090.27	2,094.43	2,090.27	2,094.43
Intangible assets under development	2,030.27	2,034.43	2,030.27	2,034.43
Biological assets other than bearer plants				
Investments accounted for using equity method				
Non-current financial assets		Committee and		20
Non-current investments	62.41	62.39	0.06	0.04
Trade receivables, non-current	02,41	02.55	0.00	0.04
Loans, non-current	379.55	379.52	3.93	3.91
Other non-current financial assets	373.33	3/3.32	5.93	3.91
Total non-current financial assets	441.96	441.90	3.99	3.95
Deferred tax assets (net)	935.94	1,914.56	935.94	1,914.56
Other non-current assets	333.34	1,514.50	333.34	1,514.56
Total non-current assets	3,811.54	16,212.41	3,373.58	15,774.46
Current Assets	<b>经验院基础</b>		3,373.36	15,774.40
Inventories	10,770.05	1,676.46	10,770.05	1,676.46
Current financial asset		2,070.40	10,770.03	1,070.40
Current investments	-	-		-
Trade receivables, current	0.56	0.40	0.56	0.40
Cash and cash equivalents	5.31	4.94	5.32	4.98
Bank balance other than cash and cash equivalents	100.18	165.92	100.18	165.92
Loans, current	200.20	105.52	100.10	103.32
Other current financial assets	_			
Total current financial assets	106.05	171.27	106.07	171.30
Current tax assets (net)		Hamada at and	-	
Other current assets	309.45	206.34	309.68	207.16
Total current assets	11,185.56	2,054.07	11,185.80	2,054.92
Non-current assets classified as held for sale		-		-
Regulatory deferral account debit balances and related defe	erred tax Assets			_
Total Assets	14,997.10	18,266.48	14,559.38	17,829.37
Equity and liabilities		經費 二個組	The state of the s	
Equity				
Equity attributable to owners of parent	· · · · · · · · · · · · · · · · · · ·			
Equity share capital	1,148.73	1,148.73	1,178.27	1,178.27
Other equity	4,365.87	7,526.53	3,873.73	7,035.61
Total equity attributable to owners of parent	5,514.60	8,675.26	5,052.00	8,213.88
Non controlling interest	-	-	-	-
Total Equity	5,514.60	8,675.26	5,052.00	8,213.88
Liabilities	4. 图 图		720	
Non-current liabilities				
Non-current financial liabilities				
Borrowings, non-current	2,453.95	2,362.35	2,457.59	2,365.01
Trade payables, non-current	-,	-,552.55	2,131.33	_,505.01
Other non-current financial liabilities				
Total non-current financial liabilities	2,453.95	2,362.35	2,457,59	2,365.01
Provisions, non-current	-	-	-	-
Deferred tax liabilities (net)				
Deferred government grants, Non-current		2		
[18] [18] [18] [18] [18] [18] [18] [18]				
Other non-current liabilities	-			
Other non-current liabilities Total non-current liabilities				Abraic 111
	2,453.95	2,362.35	2,457.59	2,365.01

Borrowings, current	48.67	48.67	48.67	48.67
Trade payables, current	56.41	116.40	77.65	138.00
Other Current Financial Liabilities	50.41	110.40	77.65	138.00
Total current financial liabilities	105.08	165.07	126.33	186.67
Other current liabilities	6,923.47	7,063.80	6,923.47	7,063.80
Provisions, current	-	-	-,	-,003.00
Current tax liabilities (Net)	-	-		
Deferred government grants, Current	-			
Total current liabilities	7,028.55	7,228.88	7,049,79	7,250.48
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	9,482.50	9,591.22	9,507,38	9,615.49
Total Equity and Liabilities	14,997.10	18,266,48	14,559.38	17,829.37
Disclosure of notes on assets and liabilities				100 miles

For RAJ NIRANJAN ASSOCIATES CHARTERED ACCOUNTANTS.

Firm No. 108309W

CA RAJ ADVANI

Partner.

M.No.: 039953

UDIN : Standalone 25039953BMGYYN2986 Consolidate 25039953BMGYYO4670 For CINEVISTA LIMITED.

( SUNIL MEHTA) Managing Director DIN: 00064800



#### 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 and Consolidated Cashflow Statement for the year ended 31.03.2025 with previous year figures

(Rs. In Lacs)

Date of start of reporting period	01-04-2024	01-04-2023	01-04-2024	01-04-2023
Date of end of reporting period	31-03-2025	31-03-2024	31-03-2025	31-03-2024
Whether results are audited or unaudited	Audited	Audited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
Statement of cash flows	0.00			
Whether cash flow statement is applicable on company				
Cash flows from used in operating activities		200		
Profit before tax	-2182.04	-658.09	-2,183.26	-658.31
Adjustments for reconcile profit (loss)	97	100	100	- E
Adjustments for finance costs	0.000	31.69	-	31.69
Adjustments for decrease (increase) in inventories	1676.460	0.00	1,676.46	-
Adjustments for decrease (increase) in trade receivables, current	-0.161	-0.40	-0.16	-0.40
Adjustments for decrease (increase) in trade receivables, non-current	0.000	0.00		
Adjustments for decrease (increase) in other current assets	-103.116	-85.05	-102.52	-83.29
Adjustments for decrease (increase) in other non-current assets	670.356	3.38	670.36	3.38
Adjustments for other financial assets, non-current	-0.042	0.00	-0.04	5.56
Adjustments for other financial assets, current	0.000	0.00	-0.04	
Adjustments for other bank balances	0.000	0.00	1 1	
Adjustments for increase (decrease) in trade payables, current	-59.988	-526.43	-60.35	F30.01
Adjustments for increase (decrease) in trade payables, non-current	0.000	0.00	-60.55	-528.01
Adjustments for increase (decrease) in other current liabilities	-140.339	-20.55	140.35	20.54
Adjustments for increase (decrease) in other non-current liabilities	0.000	0.00	-140.35	-20.54
Adjustments for depreciation and amortisation expense	15.708		15.71	0.04
Adjustments for impairment loss reversal of impairment loss recognised in profit	15.708	9.31	15.71	9.31
or loss	0.000			
Adjustments for provisions, current	0.000	0.00		
Adjustments for provisions, current	0.000	0.00		
Adjustments for provisions, non-current	0.000	0.00		
Adjustments for other financial liabilities, current	0.000	0.00	(8)	-
Adjustments for other financial liabilities, non-current	0.000	0.00		9.11
Adjustments for unrealised foreign exchange losses gains	0.000	0.00	-	
Adjustments for dividend income	0.000	0.00		- 1
Adjustments for interest income	0.000	11.79		11.79
Adjustments for share-based payments	0.000	0.00		0-1
Adjustments for fair value losses (gains)	0.000	0.00	1-0	-
Adjustments for undistributed profits of associates	0.000	0.00		
Other adjustments for which cash effects are investing or financing cash flow	0.000	0.00	1.5	
Other adjustments to reconcile profit (loss)	0.000	0.00	-	
Other adjustments for non-cash items	4.153	0.00	4.15	
Share of profit and loss from partnership firm or association of persons or				
limited liability partnerships	0.000	0.00		
Total adjustments for reconcile profit (loss)	2063.03	-599.84	2,063.26	-599.65
Net cash flows from (used in) operations	-119.01	-1257.93	-120.00	-1,257.96
Dividends received	0.000	0.00		-
Interest paid	0.000	0.00	-	-
Interest received	0.000	0.00		5.1
Income taxes paid (refund)	0.000	0.00		
Other inflows (outflows) of cash	0.000	0.00		2
Net cash flows from (used in) operating activities	-119.01	-1257.93	-120.00	-1,257.96
Cash flows from used in investing activities		1257.55	120.00	1,237.50
Cash flows from losing control of subsidiaries or other businesses	0.000	0.00		
	0.000	0.00		
Cash flows used in obtaining control of subsidiaries or other businesses	0.000	0.00		- 4
Other cash-receipts from sales of equity or debt instruments of other entities	0.000	0.00	2	
The second secon		/		
Other cash payments to acquire equity or debt instruments of other entities	0.000	0.00		-
Other cash receipts from sales of interests in joint ventures	0.000	0.00	-	(8.1)
Other cash payments to acquire interests in joint ventures	0.000	0.00		
Cash receipts from share of profits of partnership firm or association of persons				
or limited liability partnerships	0.000	0.00	-	
		***		
Cash payment for investment in partnership firm or association of persons or	(	0.00	- 2	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000			0.90
limited liability partnerships	0.000	0.90	-	U.3U I
limited liability partnerships Proceeds from sales of property, plant and equipment		0.90 25.21	37.97	
limited liability partnerships	0.000	25.21	37.97	25.21
limited liability partnerships Proceeds from sales of property, plant and equipment Purchase of property, plant and equipment	0.000 37.971 0.000	25.21 0.00	37.97	
limited liability partnerships Proceeds from sales of property, plant and equipment Purchase of property, plant and equipment Proceeds from sales of investment property	0.000 37.971	25.21	37.97	25.21

Proceeds from sales of intangible assets under development	0.000	0.00	4-1	
Purchase of intangible assets under development	0.000	73.65	2	73.65
Proceeds from sales of goodwill	0.000	0.00	2	-
Purchase of goodwill	0.000	0.00	_	4.1
Proceeds from biological assets other than bearer plants	0.000	0.00		4-1
Purchase of biological assets other than bearer plants	0.000	0.00	14	4
Proceeds from government grants	0.000	0.00		-
Proceeds from sales of other long-term assets	0.000	0.00	-	
	0.000	531.25		531.25
Purchase of other long-term assets	0.000	0.00	2	
Cash advances and loans made to other parties	0.000			
Cash receipts from repayment of advances and loans made to other parties	0.000	0.00	-	
Cash payments for future contracts, forward contracts, option contracts and				
swap contracts	0.000	0.00	-	
Cash receipts from future contracts, forward contracts, option contracts and	(5)			
swap contracts	0.000	0.00	-	-
Dividends received	0.000	0.00		
Interest received	0.000	11.07	*	11.07
Income taxes paid (refund)	9.670	0.00	9.67	-
Other inflows (outflows) of cash	0.000	0.00	-	
Net cash flows from (used in) investing activities	-47.64	-618.15	-47.64	-618.15
Cash flows from used in financing activities				
Proceeds from changes in ownership interests in subsidiaries	0.000	0.00		
Payments from changes in ownership interests in subsidiaries	0.000	0.00		-
Proceeds from issuing shares	0.000	0.00		7
Proceeds from issuing other equity instruments	0.000	0.00	'8"	-
Payments to acquire or redeem entity's shares	0.000	0.00	3.1	
Payments of other equity instruments	0.000	0.00	-	
Proceeds from exercise of stock options	0.000	0.00	75	-
Proceeds from issuing debentures notes bonds etc	0.000	0.00		1
Proceeds from borrowings	431.820	2646.64	431.82	2,646.70
Repayments of borrowings	340.210	751.56	339.24	751.56
Payments of finance lease liabilities	0.000	0.00	-	0.00
Payments of lease liabilities	0.000	0.00	-	-
Dividends paid	0.000	0.00	-	-
Interest paid	0.000	303.59	-	303.59
Income taxes paid (refund)	-9.670	-11.01	-9.67	-11.01
Other inflows (outflows) of cash	0.000	0.00	1 - 1	-
Net cash flows from (used in) financing activities	101.28	1602.50	102.25	1,602.56
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-65.37	-273.58	-65.39	-273.55
Effect of exchange rate changes on cash and cash equivalents		15		
Effect of exchange rate changes on cash and cash equivalents	0.000	0.000	-	-
Net increase (decrease) in cash and cash equivalents	-65.37	-273.58	-65.39	-273.55
Cash and cash equivalents cash flow statement at beginning of period	170.860	444.44	170.89	444.44
Cash and cash equivalents cash flow statement at end of period	105.49	170.86	105.50	170.89

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA Managing Director DIN: 00064800

IN: 00064800

Place : Mumbai Date : 30 May 2025

UDIN: STANDALONE: 25039953BMGYYN2986 CONSOLIDATED: 25039953BMGYYO4670

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 DIRCETORS OF
CINEVISTA LIMITED

We have audited the accompanying standalone financial results of Cinevista Limited ("the Company") for the quarter and year ended March 31, 2025 ("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.



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

Cell: 9820131145

 $\underline{\mathbf{Branches}} \; ; \; \mathbf{Delhi[Pune]Hyderabad[Haldwani]Ajmer[Bangalore]Chennai[Kolkata]Varanasi[Kollam]} \\$ 

#### Chartered Accountants

Attention is drawn to the fact that the figures for the quarter and year ended March 31, 2025 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:

- 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, 2025,

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.

For Raj Niranjan Associates Chartered Accountants

FRN: 108309W

Raj Advani Partner M.No.: 039953

UDIN: 25039953BMGYYN2986

Place: Mumbai Dated: 30 May 2025

<u>Head Office</u>: 402, Navrang Shopping Arcade, Gokhale Road, Naupada, Thane (W) – 400602, Cell: 9820131145

 $\underline{Branches} \; : \; Delhi[Pune] Hyderabad[Haldwani] Ajmer[Bangalore] Chennai[Kolkata] Varanasi[Kollam] Aller (State of the Collage of the Col$ 

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 DIRCETORS 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, 2025 ("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

Head Office: 402, Navrang Shopping Arcade, Gokhale Road, Naupada, Thane (W) – 4006 Cell: 9820131145

 $\underline{Branches}: Delhi|Pune|Hyderabad|Haldwani|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kollam|Ajmer|Bangalore|Chennai|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Varanasi|Kolkata|Kolkata|Varanasi|Kolkata|Kolkata|Kolkata|Kolkata|K$ 

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, 2025 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, 2025.

subject to the following qualifications:

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

Head Office: 402, Navrang Shopping Arcade, Gokhale Road, Naupada, Thane (W) - 400

# Chartered Accountants

assets, we are unable to determine whether any adjustment to intangible assets was necessary.

For Raj Niranjan Associates Chartered Accountants

FRN: 108309W

Raj Advani Partner

M.No.: 039953

UDIN: 25039953BMGYYO4670

Place: Mumbai Dated: 30 May 2025

<u>Head Office</u>: 402, Navrang Shopping Arcade, Gokhale Road, Naupada, Thane (W) – 400602, Cell: 9820131145

 $\underline{Branches}: Delhi[Pune] Hyderabad[Haldwani] Ajmer[Bangalore] Chennai[Kolkata] Varanasi[Kollam] Aller (Mariana) Aller (Maria$ 





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. BharatiBhambwani

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

# DECLARATION – DISCLOSURE PURSUANT TO THE REGULATION 33(3) (D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015, AS AMENDED

Pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2016, as amended, read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, on "Disclosure of the impact of Audit Qualification by Listed Entities", we hereby confirm & declare that Peer Review Auditor of the Company, M/s. Raj Niranjan Associates, Chartered Accountants (Firm Registration No. 108309 W) have issued the Audit Report with modified opinion with respect to the Standalone & Consolidated Audited Financial statements of the Company for the quarter and year ended on 31st March, 2025 duly reviewed and recommended by the Audit Committee of the Company, approved by the Board of the Directors at their respective meeting held on 31st March, 2025.



Corporate Office:

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

#### ANNEXURE I

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

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025.

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

<b>Table</b>			(Amount in Lacs)
SI. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	1167.98	1167.98
2.	Total Expenditure	3350.02	3350.02
3.	Net Profit/(Loss)	-2182.04	-2182.04
4.	Earnings Per Share	0	0
5.	Total Assets	14997.10	14997.10
6.	Total Liabilities	9482.50	9482.50
7.	Net Worth	5514.60	5514.60
8.	Any other financial item(s) (as felt appropriate by the management)		307.1.30

Table II - Audit Qualification (each audit qualification separately): Details of Audit Qualification: 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. b Type of Audit Qualification: Qualified Opinion C Frequency of qualification: Whether appeared first time: No 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.

	<ul> <li>advances to the subsidiaries.</li> <li>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.</li> </ul>
е	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	1
CFO : VIJAY SINGH PHOOLKA	V17 SA
Audit Committee Chairman – MAHRUKH SHAVAK CHIKLIWALA	m. chi ku wale
Statutory Auditor	For RAJ NIRANJAN ASSOCIATES Chartered Accountants Firm Regn. No.: 108309 W  CA RAJ ADVANI Partner M. No.039953

Place: MUMBAI

Date: 30.05.2025

UDIN: 25039953 BMGYYN2986

#### ANNEXURE I

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

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025.

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

SI. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	1168.34	1168.34
2.	Total Expenditure	4330.22	4330.22
3.	Net Profit/(Loss)	-3161.88	-3161.88
4.	Earnings Per Share	0	0
5.	Total Assets	14559.38	14559.38
6.	Total Liabilities	9507.38	9507.38
7.	Net Worth	5052.00	5052.00
8.	Any other financial item(s) (as felt appropriate by the management)		

а	Details of Audit Qualification:	
Ŧ	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.	
b	Type of Audit Qualification: Qualified Opinion	
С	Frequency of qualification: Whether appeared first time: No	
d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:  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.	
е	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	7
CFO : VIJAY SINGH PHOOLKA	Vyy SA DISTAL
Audit Committee Chairman – MAHRUKH SHAVAK CHIKLIWALA	m. Mittiwale
Statutory Auditor	For RAJ NIRANJAN ASSOCIATES Chartered Accountants Firm Regn. No.: 108309 W  CA RAJ ADVANI Partner M. No.039953

Place: MUMBAI

Date: 30.05.2025

UDIN: 25039953BM44404670