



13<sup>th</sup> November, 2021

The Manager, Corporate Relationship Department, <b>Bombay Stock Exchange Limited</b> 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, Mumbai – 400001 Kind Attn: Mrs. Bharati Bhambwani	The Manager, Listing Department, <b>National Stock Exchange of India Limited</b> Exchange Plaza, Bandra-Kurla Complex, Bandra (E) Mumbai – 400051
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**Dear Sir / Madam,**

**Sub: Outcome of Board Meeting**

This is to inform you outcome of the meeting of the Board of the Directors held today ie. 13<sup>th</sup> November, 2021 at 2:00 p.m. at Plot No. 1, L.B.S. Marg, Gandhinagar, Kanjurmarg (W), Mumbai – 400078. The meeting concluded at 3:45 pm.

The Board, in compliance of Regulation 30 and Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, considered and approved the Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2021 as reviewed & recommended by the Audit Committee. The said financial results are accompanied by the Statement of Assets and Liabilities, half yearly Cash Flow Statement as well as Limited Review Report given by the statutory auditor of the company.

Request to kindly take note of the above.

Thanking you  
Yours faithfully,  
For **Cinevista Limited**

**Company Secretary**

Encl: A/a

Regd. Office:  
Plot No.1, Gandhi Nagar,  
L. B. S. Marg,  
Kanjurmarg (W), Mumbai – 400078,  
Tel. No. 25770446 / 25775843

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

November 13, 2021

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 financial results for the quarter ended 30<sup>th</sup> September, 2021 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

13/11/2021.



\_\_\_\_\_  
Chief Financial Officer

# RAJ NIRANJAN ASSOCIATES

## Chartered Accountants

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

To,  
THE BOARD OF DIRECTORS OF  
CINEVISTA LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Standalone Financial Results (the "statements") of Cinevista Limited ("the Company"), for the quarter ended 30<sup>th</sup> September 2021 and year to date from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards as per section 133 of the companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### **Material Uncertainty Related to Going Concern.**

With reference to Note 6 & 7 of the standalone financial statements, the economic uncertainty created by the novel coronavirus has resulted in significant business disruptions for the industry. These conditions, along with other matter as set forth in the aforesaid note, indicate the existence of a material uncertainty with respect to the Company's assessment to continue as a going concern.

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

**Branches** :  
Delhi|Ahmedabad|Surat|Pune|Nagpur|Indore|Bhopal|Hyderabad|Haldwani|Ajmer|Jalandhar|Bangalore|Chennai|Kolkata

# RAJ NIRANJAN ASSOCIATES

## Chartered Accountants

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

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



Raj Advani  
Partner  
M.No.: 039953  
**UDIN:** 21039953AAAAEF1211

Place: Thane  
Dated: 13 November 2021

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# RAJ NIRANJAN ASSOCIATES

## Chartered Accountants

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

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

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results (the "statements") of Cinevista Limited ("Holding Company") and its Subsidiaries (Holding Company and its Subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> September 2021 and year to date from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Holding Company management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, to the extent applicable.

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

Cinevista Eagle Plus Media Private Limited  
Chimera Entertainment Private Limited

We did not audit the financial statements / financial information of Cinevista Eagle Plus Media Private Limited and Chimera Entertainment Private Limited, subsidiaries and Heritage Productions Private Limited included in the consolidated financial results, total revenues of Cinevista Eagle Plus Media Private Limited is Rs. Nil, total net profit (loss) after tax of Rs. (600/-), total comprehensive income/loss of Rs. Nil and total revenues of Chimera Entertainment Private Limited is Rs. Nil, total net profit / (loss) after tax of Rs. (600/-), total comprehensive income/ loss of Rs. Nil and total revenues of Heritage Productions Private Limited is Rs. Nil, total net profit/(loss) after tax of Rs. (400/-), total comprehensive income/loss of Rs. Nil for the quarter ended on that date, as considered in the consolidated financial results. The consolidated financial results also include the Group's share of net profit/loss of Rs. Nil and total comprehensive income/ loss of Rs. Nil for the quarter ended 30<sup>th</sup> September 2021, as considered in the consolidated financial results.

We draw attention to Note 6 & 7 of the consolidated financial statements, which describes the Group management evaluation of Covid 19 impact on the future business operations and future cash flows of the

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# RAJ NIRANJAN ASSOCIATES

## Chartered Accountants

Group and its consequential effects on the carrying value of assets as on 30<sup>th</sup> September 2021. In view of uncertain economic conditions, the Group's management evaluation of impact on subsequent periods is highly dependent upon conditions as they evolve. Our conclusion on the Statements is not modified in respect of this matter.

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

### **Material Uncertainty Related to Going Concern.**

With reference to Note 6 & 7 of the standalone financial statements, the economic uncertainty created by the novel coronavirus has resulted in significant business disruptions for the industry. These conditions, along with other matter as set forth in the aforesaid note, indicate the existence of a material uncertainty with respect to the Company's assessment to continue as a going concern.

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

### **For Raj Niranjani Associates**

**Chartered Accountants**

FRN: 108309W



Raj Advani

Partner

M.No.: 039953

**UDIN:** 21039953AAAAEG4897

Place: Thane

Dated: 13 November 2021

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Result Details (Non Banking - Ind AS)													
From Date	01-Jul-21	01-Jul-20	01-Apr-21	01-Apr-20	01-Jul-21	01-Jul-20	01-Apr-21	01-Apr-20	01-Jul-21	01-Jul-20	01-Apr-21	01-Apr-20	01-Apr-21
To Date	30-Sep-21	30-Sep-20	30-Jun-21	30-Jun-20	30-Sep-21	30-Sep-20	30-Sep-21	30-Sep-20	30-Sep-21	30-Sep-20	30-Sep-21	30-Sep-20	30-Sep-21
Audited / Unaudited	Audited	Audited	Unaudited	Unaudited	Audited	Audited	Unaudited	Unaudited	Audited	Audited	Unaudited	Unaudited	Audited
Consolidated / Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated
Period Type	Second quarter	Second quarter	Second quarter	First quarter	Second quarter	Second quarter	Second quarter	First quarter	Second quarter	Second quarter	Second quarter	First quarter	Second quarter
Segment Reporting	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single
Description of single segment	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series	TV Series
Financial Year To Date	01-Apr-21	01-Apr-20	01-Apr-21	01-Apr-20	01-Apr-21	01-Apr-20	01-Apr-21	01-Apr-20	01-Apr-21	01-Apr-20	01-Apr-21	01-Apr-20	01-Apr-21
Particulars	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)
Revenue from operations	-	20.79	-	-	-	20.79	83.8	-	-	20.79	-	-	83.8
Other Income	48.48	5.53	-	-	48.48	12.27	431.1	-	-	48.48	12.27	-	431.1
Total Income	48.48	26.32	-	-	48.48	33.06	514.9	-	-	48.48	33.06	-	514.9
Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Materials consumed	-	-	-	-	-	-	11.15	-	-	-	-	-	11.15
Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefits expense	37.36	35.88	-	-	37.36	35.88	-	-	-	37.36	35.88	-	-
Finance Costs	152.75	116.33	78.76	187.67	152.75	116.33	78.76	187.67	-	152.75	116.33	78.76	187.67
Depreciation and amortisation expense	5.87	20.18	15.84	40.17	5.87	20.18	15.84	40.17	-	5.87	20.18	15.84	40.17
Other Expenses	716.46	25.99	72.21	44.72	716.46	25.99	72.21	44.72	-	716.46	25.99	72.21	44.72
Total Expenses	912.44	198.38	195.01	1,107.45	912.44	198.38	195.01	1,107.45	-	912.44	198.38	195.01	1,107.45
Profit / (Loss) before exceptional items and tax	(863.96)	(172.06)	-	(308.81)	(863.96)	(172.07)	(93.94)	(308.82)	-	(863.96)	(172.07)	(93.94)	(308.82)
Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) before tax	(863.96)	(172.06)	-	(308.81)	(863.96)	(172.07)	(93.94)	(308.82)	-	(863.96)	(172.07)	(93.94)	(308.82)
Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Tax Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-	0.20	-	-	-	-	-	0.20
Profit / (Loss) for the period from continuing operations	(863.96)	(172.06)	-	(308.81)	(863.96)	(172.07)	(93.94)	(308.82)	-	(863.96)	(172.07)	(93.94)	(308.82)
Profit / (Loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) from discontinued operations (after tax)	(863.96)	(172.06)	-	(308.81)	(863.96)	(172.07)	(93.94)	(308.82)	-	(863.96)	(172.07)	(93.94)	(308.82)
Share of Profit / (Loss) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated Net Profit / (Loss) for the period	-	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit or loss, attributable to	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit or loss, attributable to owners of parent	(863.96)	(172.06)	-	(308.81)	(863.96)	(172.07)	(93.94)	(308.82)	-	(863.96)	(172.07)	(93.94)	(308.82)
Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the period attributable to owners of parent	-	-	-	-	-	-	-	-	-	-	-	-	-
Comprehensive Income for the period attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-	-	-	-	-	-	-	-
Details of equity share capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Paid-up equity share capital (Rs. Lakhs)	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73
Face value	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Paid-up equity share capital (Rs. Lakhs)	-	-	-	-	-	-	-	-	-	-	-	-	-
Face value	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve excluding Revaluation Reserves	2,719.39	4,437.80	3,583.35	2,719.39	4,437.80	3,778.36	2,228.90	4,027.16	3,092.86	2,228.90	4,027.16	3,287.88	2,228.90
Earnings per share	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings per equity share for continuing operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic EPS for continuing operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Diluted EPS for continuing operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings per equity share for discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic EPS for discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Diluted EPS for discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings per equity share	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic EPS for continued and discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Diluted EPS for continued and discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt equity ratio	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service coverage ratio	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest service coverage ratio	-	-	-	-	-	-	-	-	-	-	-	-	-
Disclosure of notes on financial results	-	-	-	-	-	-	-	-	-	-	-	-	-





1. Other comprehensive income:

whether results are audited or un-

Other Comprehensive Income(Absctract)

Total Amount of Items that will not be reclassified to profit and loss

Amount of items that will be reclassified to profit and loss

Total other comprehensive income

National Stock Exchange of India ([www.nseindia.com](http://www.nseindia.com)) & BSE Limited

7. The Company's majority revenue is from serial production and this was severely impacted since the beginning of March, 2020 with disruption in the economic activities. The Company's production facilities, marketing offices and studios were completely shut down.

8. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the second quarter of the current financial year.

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Chairman.





Statement of Assets & Liabilities as on 30-09-2021

Statement of Asset and Liabilities Particulars	Half year ended	Year ended	Half Year ended	Year ended
Date of start of reporting period	01/04/2021	01/04/2020	01/04/2021	01/04/2020
Date of end of reporting period	30/09/2021	31/03/2021	30/09/2021	31/03/2021
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
<b>Assets</b>				
<b>Non Current Assets</b>				
Property, plant and equipment	10,569.699	11,300.660	10,569.699	11,300.660
Capital work-in-progress	-	-	-	-
Investment property	-	-	-	-
Goodwill	-	-	-	-
Other intangible assets	2,006.936	2,006.940	2,006.936	2,006.940
Intangible assets under development	-	-	-	-
Biological assets other than bearer plants	-	-	-	-
Investments accounted for using equity method	-	-	-	-
Non-current financial assets	12,576.635	13,307.600	12,576.635	13,307.600
Non-current investments	65.390	65.390	3.044	3.040
Trade receivables, non-current	-	-	-	-
Loans, non-current	853.500	856.110	477.883	480.500
Other non-current financial assets	-	-	-	-
Total non-current financial assets	918.890	921.500	480.927	483.540
Deferred tax assets (net)	881.594	881.590	881.594	881.590
Other non-current assets	-	-	-	-
Total non-current assets	14,377.119	15,110.690	13,939.156	14,672.730
<b>Current Assets</b>				
Inventories	4,459.620	4,436.150	4,459.620	4,436.150
Current financial asset	-	-	-	-
Current investments	-	-	-	-
Trade receivables, current	927.518	940.330	927.518	940.330
Cash and cash equivalents	6.656	2.150	6.818	2.310
Bank balance other than cash and cash equivalents	26.389	18.500	26.499	18.610
Loans, current	-	-	-	-
Other current financial assets	-	-	-	-
Total current financial assets	960.563	960.980	960.835	1,687.330
Current tax assets (net)	-	-	-	-
Other current assets	726.750	723.510	729.329	726.080
Total current assets	6,146.933	6,120.640	6,149.784	6,123.480
Non-current assets classified as held for sale	-	-	-	-
Regulatory deferral account debit balances and related deferred tax Assets	-	-	-	-
Total Assets	20,524.052	21,231.330	20,088.940	20,796.210
<b>Equity and liabilities</b>				
<b>Equity</b>				
Equity attributable to owners of parent				
Equity share capital	1,148.729	1,148.730	1,178.268	1,178.270
Other equity	12,104.119	13,163.080	11,613.630	12,672.610
Total equity attributable to owners of parent	13,252.848	14,311.810	12,791.898	13,850.880
Non controlling interest	-	-	-	-
Total Equity	13,252.848	14,311.810	12,791.898	13,850.880
<b>Liabilities</b>				
<b>Non-current liabilities</b>				
Non-current financial liabilities				
Borrowings, non-current	-	-	-	-
Trade payables, non-current	-	-	-	-
Other non-current financial liabilities	5,843.281	5,227.670	5,845.889	5,230.260
Total non-current financial liabilities	5,843.281	5,227.670	5,845.889	5,230.260
Provisions, non-current	-	-	-	-
Deferred tax liabilities (net)	543.043	543.040	543.043	543.040
Deferred government grants, Non-current	-	-	-	-
Other non-current liabilities	-	-	-	-
Total non-current liabilities	6,386.324	5,770.710	6,388.932	5,773.300
<b>Current liabilities</b>				
Current financial liabilities				
Borrowings, current	-	-	-	-
Trade payables, current	733.620	993.450	756.850	1,016.680
Other Current Financial Liabilities	-	-	-	-
Total current financial liabilities	733.620	993.450	756.850	1,016.680
Other current liabilities	151.260	155.360	151.260	155.350
Provisions, current	-	-	-	-
Current tax liabilities (Net)	-	-	-	-
Deferred government grants, Current	-	-	-	-
Total current liabilities	884.880	1,148.810	908.110	1,172.030
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	7,271.204	6,919.520	7,297.042	6,945.330
Total Equity and Liabilities	20,524.052	21,231.330	20,088.940	20,796.210
Disclosure of notes on assets and liabilities				

For CINEVISTA LIMITED,

  
(PREMKRISHEN MALHOTRA)  
Chairman,  
DIN : 00065136

Place : Mumbai.  
Date : 13-11-2021





CINEVISTA LIMITED  
 Regd. Office: Plot No.1, Gandhi Nagar, L. B. S. Marg, Kanjurmarg West, Mumbai-400078.  
 CIN : L92130MH1997PLC107871  
 Standalone & Consolidated Cash Flow Statement as on 30-09-2021.

Date of start of reporting period	01-04-2021	01-04-2020	01-04-2021	01-04-2020
Date of end of reporting period	30-09-2021	31-03-2021	30-09-2021	31-03-2021
Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited
<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	(1,058.97)	(953.93)	(1,058.98)	(954.00)
<b>Adjustments for reconcile profit (loss)</b>				
Adjustments for finance costs	231.51	422.11	231.51	422.11
Adjustments for decrease (increase) in inventories	(23.47)	(118.04)	(23.47)	(118.04)
Adjustments for decrease (increase) in trade receivables, current	12.81	5.25	12.81	5.25
Adjustments for decrease (increase) in trade receivables, non-current	-	-	-	-
Adjustments for decrease (increase) in other current assets	(3.24)	648.08	(3.24)	648.09
Adjustments for decrease (increase) in other non-current assets	-	-	-	-
Adjustments for other financial assets, non-current	2.62	(15.42)	2.62	(15.42)
Adjustments for other financial assets, current	-	-	-	-
Adjustments for other bank balances	-	-	-	-
Adjustments for increase (decrease) in trade payables, current	(259.83)	(156.62)	(259.83)	(156.62)
Adjustments for increase (decrease) in trade payables, non-current	-	-	-	-
Adjustments for increase (decrease) in other current liabilities	(4.09)	(150.51)	(4.09)	(150.51)
Adjustments for increase (decrease) in other non-current liabilities	-	-	-	-
Adjustments for depreciation and amortisation expense	21.71	79.68	21.71	79.68
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	615.61	599.40	615.61	599.50
Adjustments for unrealised foreign exchange losses gains	-	-	-	-
Adjustments for dividend income	-	-	-	-
Adjustments for interest income	-	-	-	-
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	-	7.29	-	7.29
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-	-	-
<b>Total adjustments for reconcile profit (loss)</b>	<b>593.63</b>	<b>1,321.21</b>	<b>593.63</b>	<b>1,321.31</b>
<b>Net cash flows from (used in) operations</b>	<b>(465.34)</b>	<b>367.28</b>	<b>(465.35)</b>	<b>367.31</b>
Dividends received	-	-	-	-
Interest paid	-	-	-	-
Interest received	-	(6.12)	-	(6.12)
Income taxes paid (refund)	-	(59.54)	-	(59.54)
Other inflows (outflows) of cash	-	-	-	-
<b>Net cash flows from (used in) operating activities</b>	<b>(465.34)</b>	<b>420.70</b>	<b>(465.35)</b>	<b>420.73</b>
<b>Cash flows from used in investing activities</b>				
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	-	0.08	-	0.08
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	709.25	9.00	709.25	9.00
Purchase of property, plant and equipment	-	0.80	-	0.80
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	-	-	-	-
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	-	-	-	-
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	-	6.12	-	6.12
Income taxes paid (refund)	-	-	-	-
Other inflows (outflows) of cash	-	-	-	-
<b>Net cash flows from (used in) investing activities</b>	<b>709.25</b>	<b>14.40</b>	<b>709.25</b>	<b>14.40</b>
<b>Cash flows from used in financing activities</b>				
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	-	-	-	-
Repayments of borrowings	-	-	-	-
Payments of finance lease liabilities	-	-	-	-
Payments of lease liabilities	-	-	-	-
Dividends paid	-	-	-	-
Interest paid	231.51	422.11	231.51	422.11
Income taxes paid (refund)	-	-	-	-
Other inflows (outflows) of cash	-	-	-	-
<b>Net cash flows from (used in) financing activities</b>	<b>(231.51)</b>	<b>(422.11)</b>	<b>(231.51)</b>	<b>(422.11)</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>12.40</b>	<b>12.99</b>	<b>12.39</b>	<b>13.03</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>				
Effect of exchange rate changes on cash and cash equivalents	-	-	-	-
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>12.40</b>	<b>12.99</b>	<b>12.39</b>	<b>13.03</b>
Cash and cash equivalents cash flow statement at beginning of period	20.65	7.66	20.92	7.89
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>33.05</b>	<b>20.65</b>	<b>33.31</b>	<b>20.92</b>

FOR CINEVISTA LIMITED



(PREMKRISHEN MALHOTRA)

Chairman

DIN : 00065136

PLACE : MUMBAI

DATE : 13.11.2021