

November 9, 2023

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 the outcome of the meeting of the Board of Directors held today ie. 9<sup>th</sup> November, 2023 at the Registered Office of the Company. The meeting commenced at 2:00 p.m. and concluded at 5:00 p.m.

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, 2023 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.

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 10.11.2023 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 Half - Year ended 30<sup>th</sup> September, 2023 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](http://www.bseindia.com)) and National Stock Exchange Limited ([www.nseindia.com](http://www.nseindia.com)) and on the Company's website at [www.cinevistaas.com](http://www.cinevistaas.com)

Kindly take the above information on your records.

Thanking you  
Yours faithfully,  
For Cinevista Limited



**Company Secretary / Compliance Officer**  
**Encl:A/a**

**Corporate Office:**

Flat no. 7 & 8, Silver Croft, Off T.P.S. III,  
Corner of 16<sup>th</sup> & 33<sup>rd</sup> 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](http://www.cinevistaas.com)

E-mail: [helpdesk@cinevistaas.com](mailto:helpdesk@cinevistaas.com)

CIN: L92130MH1997PLC107871

November 9, 2023

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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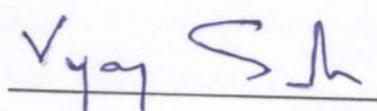
**DECLARATION – DISCLOSURE PURSUANT TO THE REGULATION 33(2) (A) OF  
THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATION, 2015, AS AMENDED**

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 Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023 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

  
Sunil Mehta  
Managing Director



  
Vijay Singh Phoolka  
Chief Financial Officer



**Corporate Office:**

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CIN: L92130MH1997PLC107871

**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 2023 and year to date from 1<sup>st</sup> April 2023 to 30<sup>th</sup> September 2023 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.

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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: 23039953BGUUQM6899

Place: Mumbai  
Dated: 09 November 2023

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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 2023 and year to date from 1<sup>st</sup> April 2023 to 30<sup>th</sup> September 2023 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.  
Heritage Productions 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. (1200/-), 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. (1200/-), 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. (801/-), 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. (3201/-) and total comprehensive income/loss of Rs. Nil for the quarter ended 30<sup>th</sup> September, 2023, as considered in the consolidated financial results.

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**RAJ NIRANJAN ASSOCIATES**  
Chartered Accountants

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.

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

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



Raj Advani  
Partner  
M.No.: 039953  
UDIN: 23039953BGUUQN7135

Place: Mumbai  
Dated: 09 November 2023

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## CINEVISTA LIMITED

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

CIN : L92130MH1997PLC107871

Extract of the Standalone &amp; Consolidated Unaudited Results for the Quarter ended 30th September, 2023

Result Details (Non Banking - Ind AS)	01-Jul-23	01-Jul-22	01-Apr-23	01-Apr-23	01-Apr-22	01-Apr-22	01-Jul-23	01-Jul-22	01-Apr-23	01-Apr-23	01-Apr-22	01-Apr-22
From Date	01-Jul-23	01-Jul-22	01-Apr-23	01-Apr-23	01-Apr-22	01-Apr-22	01-Jul-23	01-Jul-22	01-Apr-23	01-Apr-23	01-Apr-22	01-Apr-22
To Date	30-Sep-23	30-Sep-22	30-Jun-23	30-Sep-23	30-Sep-22	31-Mar-23	30-Sep-23	30-Sep-22	30-Jun-23	30-Sep-23	30-Sep-22	31-Mar-23
Audited / Unaudited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Consolidated / Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Period Type	Second quarter	Second quarter	First quarter	Year to Date	Year to Date	Year Ended	Second quarter	Second quarter	First quarter	Year to Date	Year to Date	Year Ended
Segment Reporting	Single											
Description of single segment	TV Series											
Financial Year From Date	01-Apr-23	01-Apr-22	01-Apr-23	01-Apr-23	01-Apr-22	01-Apr-22	01-Apr-23	01-Apr-22	01-Apr-23	01-Apr-23	01-Apr-22	01-Apr-22
Financial Year To Date	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-24	31-Mar-23	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-24	31-Mar-23	31-Mar-23
<b>Part I</b>												
Particulars	(Rupees in Lakhs)											
Revenue from operations												
Revenue from operations	43.03	-	-	43.03	-	80.00	43.03	-	-	43.03	-	80.00
Other Income	32.49	58.90	6.64	39.12	77.26	167.03	32.49	58.90	6.64	39.12	77.26	167.03
Total Income	75.52	58.90	6.64	82.16	77.26	247.03	75.52	58.90	6.64	82.16	77.26	247.03
Expenses												
Cost of Materials consumed	23.22	-	46.96	70.18	-	7.14	23.22	-	46.96	70.18	-	7.14
Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
Changes in inventories of finished goods	-	-	-	-	-	2,750.15	-	-	-	-	-	2,750.15
Employee benefits expense	56.91	11.65	85.48	142.39	22.66	80.24	56.91	11.65	85.48	142.39	22.66	80.24
Finance Costs	56.42	155.85	106.50	162.94	287.36	748.65	56.42	155.85	106.50	162.94	287.36	748.65
Depreciation and amortisation expense	1.99	4.23	1.62	3.62	8.26	11.55	1.99	4.23	1.62	3.62	8.26	11.55
Other Expenses	40.16	38.68	46.22	86.37	71.91	1,108.75	40.19	38.68	46.23	86.40	71.93	1,108.82
Total Expenses	178.71	210.40	286.78	465.49	390.19	4,706.48	178.73	210.40	286.79	465.52	390.21	4,706.66
Profit / (Loss) before exceptional items	-103.19	-151.50	-280.14	-383.33	-312.93	-4,459.45	-103.21	-151.50	-280.15	-383.36	-312.96	-4,459.63
Exceptional Items	-	-	-	-	-	171.94	-	-	-	-	-	171.94
Profit / (Loss) before tax	-103.19	-151.50	-280.14	-383.33	-312.93	-4,631.39	-103.21	-151.50	-280.15	-383.36	-312.96	-4,631.57
Tax Expenses												
Current Tax	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-1,833.11	-	-	-	-	-	-1,833.11
Total Tax Expense	-	-	-	-	-	-1,833.11	-	-	-	-	-	-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	-103.19	-151.50	-280.14	-383.33	-312.93	-2,798.28	-103.21	-151.50	-280.15	-383.36	-312.96	-2,798.45
Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) for the period	-103.19	-151.50	-280.14	-383.33	-312.93	-2,798.28	-103.21	-151.50	-280.15	-383.36	-312.96	-2,798.45
Share of Profit / (loss) of associates	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated Net Profit/Loss for the period	-103.19	-151.50	-280.14	-383.33	-312.93	-2,798.28	-103.21	-151.50	-280.15	-383.36	-312.96	-2,798.45
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Total profit or loss, attributable to owners of the company	-103.19	-151.50	-280.14	-383.33	-312.93	-2,798.28	-103.21	-151.50	-280.15	-383.36	-312.96	-2,798.45
Profit or loss, attributable to owners of the company	-103.19	-151.50	-280.14	-383.33	-312.93	-2,798.28	-103.21	-151.50	-280.15	-383.36	-312.96	-2,798.45
Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income for the period attributable to owners of the company	-	-	-	-	-	-	-	-	-	-	-	-
Comprehensive income for the period	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	-	-	-	-	-
Details of equity share capital												
Paid-up equity share capital (Rs.Lakhs)	1,148.73	1,148.75	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
Paid-up equity share capital (Rs.Lakhs)	-	-	-	-	-	-	29.54	29.54	29.54	29.54	29.54	29.54
Face value	-	-	-	-	-	-	10.00	10.00	10.00	10.00	10.00	10.00
Reserve excluding Revaluation Reserve	-1,491.77	1,376.91	-1,388.58	-1,491.77	1,376.91	-1,108.44	-1,982.50	886.36	-1,879.29	-1,982.50	886.36	-1,599.13
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	-	-	-	-	-	-	-	-	-	-	-	-
Diluted EPS for continued and discontinued	-	-	-	-	-	-	-	-	-	-	-	-
Debt equity ratio	-	-	-	-	-	6.81	-	-	-	-	-	6.64
Debt service coverage ratio	-	-	-	-	-	-0.50	-	-	-	-	-	-0.50
Interest service coverage ratio	-	-	-	-	-	-5.19	-	-	-	-	-	-5.19
Disclosure of notes on financial results	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- The above is an extract of the detailed format of Standalone & Consolidated unaudited 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 09-11-2023. The full format of the statement of Standalone and Consolidated Results will be available on the Company's website ([www.cinevistaas.com](http://www.cinevistaas.com)), and on the website of National Stock Exchange of India ([www.nseindia.com](http://www.nseindia.com)) & BSE Limited ([www.bseindia.com](http://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 and generated revenue of INR 43 Lacs in Q2.
- 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 unaudited accounts of the said companies.

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

*Premkrishen Malhotra*

PREMKRISHEN MALHOTRA  
Chairman/Whole Time Director  
DIN: 00065136



Place : Mumbai.  
Date : 09.11.2023

UDIN : STANDALONE : 23039953BGUUM6899  
CONSOLIDATED : 23039953BGUUN7135

## 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 &amp; Liabilities as on 30-09-2023

Statement of Asset and Liabilities Particulars	Half year ended 01-04-2023	Year ended 01-04-2022	Half Year ended 01-04-2023	Year ended 01-04-2022
Date of start of reporting period	01-04-2023	01-04-2022	01-04-2023	01-04-2022
Date of end of reporting period	30-09-2023	31-03-2023	30-09-2023	31-03-2023
Whether results are audited or unaudited	Un-Audited	Audited	Un-Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
<b>Assets</b>				
<b>Non Current Assets</b>	13,542.50	13,236.04	13,542.50	13,236.04
Property, plant and equipment	10,527.88	10,508.81	10,527.88	10,508.81
Capital work-in-progress	993.84	706.46	993.84	706.46
Investment property	-	-	-	-
Goodwill	-	-	-	-
Other intangible assets	2,020.77	2,020.77	2,020.77	2,020.77
Intangible assets under development	-	-	-	-
Biological assets other than bearer plants	-	-	-	-
Investments accounted for using equity method	-	-	-	-
<b>Non-current financial assets</b>				
Non-current investments	62.39	65.39	0.04	3.04
Trade receivables, non-current	-	-	-	-
Loans, non-current	381.77	379.90	6.15	4.28
Other non-current financial assets	-	-	-	-
<b>Total non-current financial assets</b>	444.15	445.29	6.19	7.32
Deferred tax assets (net)	2,006.23	2,006.23	2,006.23	2,006.23
Other non-current assets	-	-	-	-
<b>Total non-current assets</b>	15,992.87	15,687.56	15,554.91	15,249.59
<b>Current Assets</b>				
Inventories	1,676.46	1,676.46	1,676.46	1,676.46
<b>Current financial asset</b>				
Current investments	-	-	-	-
Trade receivables, current	-	-	-	-
Cash and cash equivalents	9.04	4.27	9.09	4.29
Bank balance other than cash and cash equivalents	614.70	440.17	614.70	440.17
Loans, current	45.24	11.05	46.99	12.81
Other current financial assets	-	-	-	-
<b>Total current financial assets</b>	668.97	455.49	670.78	457.27
Current tax assets (net)	-	-	-	-
Other current assets	178.42	120.53	179.24	121.35
<b>Total current assets</b>	18,516.73	17,940.04	18,081.39	17,504.67
Non-current assets classified as held for sale	-	-	-	-
Regulatory deferral account debit balances and related deferred tax Assets	-	-	-	-
<b>Total Assets</b>				
<b>Equity and liabilities</b>				
<b>Equity</b>				
Equity attributable to owners of parent				
Equity share capital	1,148.73	1,148.73	1,178.27	1,178.27
Other equity	7,892.96	8,276.29	7,402.23	7,785.59
<b>Total equity attributable to owners of parent</b>	9,041.69	9,425.02	8,580.50	8,963.86
Non controlling interest	-	-	-	-
<b>Total Equity</b>				
<b>Liabilities</b>				
<b>Non-current liabilities</b>				
<b>Non-current financial liabilities</b>				
Borrowings, non-current	-	-	-	-
Trade payables, non-current	-	-	-	-
Other non-current financial liabilities	8,784.23	7,546.91	8,786.90	7,549.51
<b>Total non-current financial liabilities</b>	8,784.23	7,546.91	8,786.90	7,549.51
Provisions, non-current	-	-	-	-
Deferred tax liabilities (net)	-	-	-	-
Deferred government grants, Non-current	-	-	-	-
Other non-current liabilities	-	-	-	-
<b>Total non-current liabilities</b>	8,784.23	7,546.91	8,786.90	7,549.51
<b>Current liabilities</b>				
<b>Current financial liabilities</b>				
Borrowings, current	-	-	-	-
Trade payables, current	176.80	642.83	199.99	666.02
Other Current Financial Liabilities	500.86	270.93	500.86	270.93
<b>Total current financial liabilities</b>	677.66	913.76	700.85	936.95
Other current liabilities	13.15	54.35	13.15	54.35
Provisions, current	-	-	-	-
Current tax liabilities (Net)	-	-	-	-
Deferred government grants, Current	-	-	-	-
<b>Total current liabilities</b>	690.81	968.11	713.99	991.30



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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	9,475.04	8,515.02	9,500.89	8,540.81
Total Equity and Liabilities	18,516.73	17,940.04	18,081.39	17,504.67

Disclosure of notes on assets and liabilities

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

For CINEVISTA LIMITED.



(PREMKRISHEN MALHOTRA)

Chairman.

DIN : 00065136



UDIN : STANDALONE 23039953BGUQM6899  
CONSOLIDATED 23039953BGUQN7135

Place : Mumbai.

Date : 09-11-2023

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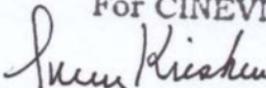
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## Cash flow statement, indirect

Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
<b>Part I</b> Blue color marked fields are non-mandatory.		
<b>Statement of cash flows</b>		
<b>Cash flows from used in operating activities</b>		
	Profit before tax	-383.328
<b>Adjustments for reconcile profit (loss)</b>		
	Adjustments for finance costs	5.121
	Adjustments for decrease (increase) in inventories	0.000
	Adjustments for decrease (increase) in trade receivables, current	0.000
	Adjustments for decrease (increase) in trade receivables, non-current	0.000
	Adjustments for decrease (increase) in other current assets	-92.071
	Adjustments for decrease (increase) in other non-current assets	-289.853
	Adjustments for other financial assets, non-current	3.004
	Adjustments for other financial assets, current	0.000
	Adjustments for other bank balances	0.000
	Adjustments for increase (decrease) in trade payables, current	-478.465
	Adjustments for increase (decrease) in trade payables, non-current	0.000
	Adjustments for increase (decrease) in other current liabilities	0.000
	Adjustments for increase (decrease) in other non-current liabilities	0.000
	Adjustments for depreciation and amortisation expense	3.618
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	0.000
	Adjustments for provisions, non-current	0.000
	Adjustments for other financial liabilities, current	0.000
	Adjustments for other financial liabilities, non-current	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for interest income	0.000
	Adjustments for share-based payments	0.000
	Adjustments for fair value losses (gains)	0.000
	Adjustments for undistributed profits of associates	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	0.000
	Other adjustments for non-cash items	-28.165
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-876.811</b>
	<b>Net cash flows from (used in) operations</b>	<b>-1260.139</b>
	Dividends received	0.000
	Interest paid	-155.187
	Interest received	-10.960
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	<b>Net cash flows from (used in) operating activities</b>	<b>-1115.912</b>
<b>Cash flows from used in investing activities</b>		
	Cash flows from losing control of subsidiaries or other businesses	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000
	Other cash receipts from sales of equity or debt instruments of other entities	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000
	Other cash receipts from sales of interests in joint ventures	0.000
	Other cash payments to acquire interests in joint ventures	0.000



Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
Proceeds from sales of property, plant and equipment	22.693
Purchase of property, plant and equipment	0.000
Proceeds from sales of investment property	0.000
Purchase of investment property	0.000
Proceeds from sales of intangible assets	0.000
Purchase of intangible assets	0.000
Proceeds from sales of intangible assets under development	0.000
Purchase of intangible assets under development	0.000
Proceeds from sales of goodwill	0.000
Purchase of goodwill	0.000
Proceeds from biological assets other than bearer plants	0.000
Purchase of biological assets other than bearer plants	0.000
Proceeds from government grants	0.000
Proceeds from sales of other long-term assets	0.000
Purchase of other long-term assets	0.000
Cash advances and loans made to other parties	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
Dividends received	10.960
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) investing activities</b>	<b>-11.733</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0.000
Payments from changes in ownership interests in subsidiaries	0.000
Proceeds from issuing shares	0.000
Proceeds from issuing other equity instruments	0.000
Payments to acquire or redeem entity's shares	0.000
Payments of other equity instruments	0.000
Proceeds from exercise of stock options	0.000
Proceeds from issuing debentures notes bonds etc	0.000
Proceeds from borrowings	7616.135
Repayments of borrowings	6154.008
Payments of finance lease liabilities	0.000
Payments of lease liabilities	0.000
Dividends paid	0.000
Interest paid	155.187
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) financing activities</b>	<b>1306.940</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>179.295</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0.000
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>179.295</b>
Cash and cash equivalents cash flow statement at beginning of period	444.440
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>623.735</b>

For CINEVISTA LIMITED  
  
Chairman / Managing Director

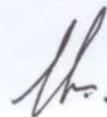


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## Cash flow statement, indirect

Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated
<b>Part I</b> Blue color marked fields are non-mandatory.		
<b>Statement of cash flows</b>		
<b>Cash flows from used in operating activities</b>		
	Profit before tax	-383.36
<b>Adjustments for reconcile profit (loss)</b>		
	Adjustments for finance costs	5.121
	Adjustments for decrease (increase) in inventories	0.000
	Adjustments for decrease (increase) in trade receivables, current	0.000
	Adjustments for decrease (increase) in trade receivables, non-current	0.000
	Adjustments for decrease (increase) in other current assets	-92.071
	Adjustments for decrease (increase) in other non-current assets	-289.853
	Adjustments for other financial assets, non-current	3.004
	Adjustments for other financial assets, current	0.000
	Adjustments for other bank balances	0.000
	Adjustments for increase (decrease) in trade payables, current	-478.465
	Adjustments for increase (decrease) in trade payables, non-current	0.000
	Adjustments for increase (decrease) in other current liabilities	0.000
	Adjustments for increase (decrease) in other non-current liabilities	0.000
	Adjustments for depreciation and amortisation expense	3.618
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	0.000
	Adjustments for provisions, non-current	0.000
	Adjustments for other financial liabilities, current	0.000
	Adjustments for other financial liabilities, non-current	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for interest income	0.000
	Adjustments for share-based payments	0.000
	Adjustments for fair value losses (gains)	0.000
	Adjustments for undistributed profits of associates	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	0.000
	Other adjustments for non-cash items	-28.165
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-876.811</b>
	<b>Net cash flows from (used in) operations</b>	<b>-1260.171</b>
	Dividends received	0.000
	Interest paid	-155.187
	Interest received	-10.960
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	<b>Net cash flows from (used in) operating activities</b>	<b>-1115.944</b>
<b>Cash flows from used in investing activities</b>		
	Cash flows from losing control of subsidiaries or other businesses	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000
	Other cash receipts from sales of equity or debt instruments of other entities	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000
	Other cash receipts from sales of interests in joint ventures	0.000
	Other cash payments to acquire interests in joint ventures	0.000




Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
Proceeds from sales of property, plant and equipment	0.000
Purchase of property, plant and equipment	22.693
Proceeds from sales of investment property	0.000
Purchase of investment property	0.000
Proceeds from sales of intangible assets	0.000
Purchase of intangible assets	0.000
Proceeds from sales of intangible assets under development	0.000
Purchase of intangible assets under development	0.000
Proceeds from sales of goodwill	0.000
Purchase of goodwill	0.000
Proceeds from biological assets other than bearer plants	0.000
Purchase of biological assets other than bearer plants	0.000
Proceeds from government grants	0.000
Proceeds from sales of other long-term assets	0.000
Purchase of other long-term assets	0.000
Cash advances and loans made to other parties	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
Dividends received	0.000
Interest received	10.960
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) investing activities</b>	<b>-11.733</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0.000
Payments from changes in ownership interests in subsidiaries	0.000
Proceeds from issuing shares	0.000
Proceeds from issuing other equity instruments	0.000
Payments to acquire or redeem entity's shares	0.000
Payments of other equity instruments	0.000
Proceeds from exercise of stock options	0.000
Proceeds from issuing debentures notes bonds etc	0.000
Proceeds from borrowings	7616.196
Repayments of borrowings	6154.008
Payments of finance lease liabilities	0.000
Payments of lease liabilities	0.000
Dividends paid	0.000
Interest paid	155.187
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) financing activities</b>	<b>1307.001</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>179.324</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0.000
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>179.324</b>
Cash and cash equivalents cash flow statement at beginning of period	444.462
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>623.786</b>

For CINEVISTA LIMITED  
*Suresh Kishore*  
 Chairman / Managing Director

