February 14, 2022

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

Sub: Outcome of Board Meeting pursuant to Regulation 33 0f the SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015

## Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company in their meeting held today, i.e. Monday, $14^{\text {th }}$ February, 2022 commenced at 02:00 PM. and concluded at 04.15 P.M. have considered and approved, inter-alia, the following business(s):

1. The Standalone and Consolidated Un-Audited Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 3lst December, 2021 (Copy Enclosed).
2. The Board took on record the Standalone and Consolidated Limited Review Report on the Financial Results for the quarter ended 31st December, 2021 (Copy Enclosed).

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 15.02 .2022 in The Financial Express (All Edition) and Mumbai Lakshadeep (Vernacular Language). The full format of the Standalone \& Consolidated Un-Audited Financial Results for the Quarter ended 31st December, 2021 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

Kindly take the above information on your records.

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,

February 14, 2022
The Manager,
Corporate Relationship Department,
Bombay Stock Exchange Limited
Ist Floor. New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Mumbai - 400001
Kind Attn: Mrs. Bharati Bhambwani

\section*{DECLARATION - Disclosure PURSUANT TO THE REGULATION 33(2) (A) OF THE}

\section*{SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)}

\section*{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 \(31^{\text {st }}\) December, 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

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

\author{
ind Attn: Mrs. Bharatı Bhambwani
}

Chief Financial Officer



Managing Director / Chief Executive Officer






P





\begin{tabular}{|c|c|c|c|c|}
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Whether results are aud.
ature of report-Standalone or Consondasted
Amount of items that will not be reclassified to Profit \& Loss
Total amout of items that will not be recla ssified to Profit \& Loss
Income Tax relating to items that will not be reclassified to Profit \& Loss
Amount of items that will be reclassified to Profit \& Loss
Total Amount of items that will be reclassified to Profit \& Loss
income tax relating to items that will be reclassified to Profit \& Loss.

\footnotetext{
Total Other Comprehensive Income
2. 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 SEBBILISting 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 14.02 -2022. The full format of the statement of Standalone and Consolidated Results will be availib ble on the Company's website ( (www. cinevistaas.com), on the website of

3. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section
Since there is only one primary reporting segment, the disclosure requirement of Accounting standard AS-17 on segment reporting is not provided.
5. Previous year's figures have been regrouped/reclassifed wherever necessary.

time. However, in the present situation, it is difficicult to quantify the overall impact of the outbreak.

}

\section*{RAJ NIRANJAN ASSOCIATES}

Chartered Accountants

\section*{INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS}

\section*{To, \\ THE BOARD OF DIRCETORS 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 31st December 2021 and year to date from \(1^{\text {st }}\) April 2021 to \(31^{\text {st }}\) December 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.

\section*{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.

\footnotetext{
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

\section*{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: 22039953ACAPYW5393

Place: Thane
Dated: 14 February 2022

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

\section*{RAJ NIRANJAN ASSOCIATES}

Chartered Accountants

\section*{INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS}

\section*{To, \\ THE BOARD OF DIRCETORS 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 31st December 2021 and year to date from \(1^{\text {st }}\) April 2021 to \(31^{\text {st }}\) December 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.
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. (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 \(31^{\text {st }}\) December, 2021, as considered in the consolidated financial results.

\footnotetext{
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\section*{RAJ NIRANJAN ASSOCIATES}

\section*{Chartered Accountants}

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 Group and its consequential effects on the carrying value of assets as on 31 st December 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.

\section*{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.

\section*{For Raj Niranjan Associates}

Chartered Accountants
FRN: 108309 W


Raj Advani
Partner
M.No.: 039953

UDIN: 22039953ACBAHE2795

Place: Thane
Dated: 14 February 2022

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

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