

February 14, 2024

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

The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza,

Bandra-Kurla Complex, Bandra (E)

Mumbai - 400051

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. Wednesday, 14th February, 2024 commenced at 02:00 PM. and concluded at 6:45 P.M. have considered and approved, inter-alia, the following business(s):

- 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, 2023 (Copy Enclosed).
- The Board took on record the Standalone and Consolidated Limited Review Report on the Financial Results for the quarter ended 31st December, 2023 (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 15.02.2024 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 3lst December, 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) and National Stock Exchange Limited (www.bseindia.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

Encl: A/a

Corporate Office:

Flat no. 7 & 8, Silver Croft, Off T.P.S. III, Corner of 16th & 33rd Road,

andra (W) Mumbai 400

Bandra (W), Mumbai - 400050

Regd. Office:

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

ai - 400050 CIN: L92130MH1997PLC107871

Website: www.cinevistaas.com E-mail: helpdesk@cinevistaas.com



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The Manager,

Corporate Relationship Department,

Bombay Stock Exchange Limited

1st Floor, New Trading Ring,

Rotunda Building, P.J. Towers,

Dalal Street, Mumbai - 400001

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Listing Department,

National Stock Exchange of India Limited

Exchange Plaza,

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Mumbai - 400051

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

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 31st December, 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

Chief Financial Officer

Managing Director / Chief Executive Officer

Corporate Office:

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

Regd. Office:

1, Silver Croft, Off. T.P.S. III, Corner of 16th and 33rd Road, Bandra West, Mumbai - 400050 Website: www.cinevistaas.com E-mail: helpdesk@cinevistaas.com CIN: L92130MH1997PLC107871

CIN: L92130MH1997PLC107871

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

Result Details (Non Banking - Ind AS)		Star	Standalone & Consolidated Financial Results for the Quarter Ended 31-13-2023	J Financial Results for	or the Quarter Finds	e 31.12.3033						
From Date						C707-71-15 0						
To Date	01-Oct-23	01-Oct-22	01-Jul-23	CC 404 10								
Andited / Insuration	31-Dec-23		30-Sep-23	22-7qP-10	01-Apr-23	01-Apr-22	01-0ct-23	01-Oct-22				
on and a second	Un-Audited		In Audie	31-Dec-22	31-Dec-23	31-Mar-23	31-Doc-23	77-001-77	01-Jul-23	01-Apr-22	01-Apr-23	0.00
Consolidated / Standalone	Standalone		Un-Audited	Un-Audited	Un-Audited	Andited	11- A -11	31-Dec-22	30-Sep-23	31-Dec-23	31 000 23	U1-Apr-22
Period Type	Third quarter		Standalone	Standalone	Standalone	Standalono	on-Audited	Un-Audited	Un-Audited	Un-Audited	37-060-73	31-Mar-23
Segment Reporting	Single	rilling quarter	Second quarter	Year to Date	Year to Date	Voor Endod	Consolidated	Consolidated	Consolidated	Consolidated	Cantal Harried	Audited
Description of single segment	TV Sorios		Single	Single	Single	Cionlo	Inited quarter	Third quarter	Second quarter	Year to Date	Versionated	Consolidated
Financial Year From Date	OT-Apr 25		TV Series	TV Series	TV Series	TV Corine	Single	Single	Single	Single	rear to Date	Year Ended
Financial Year To Date	21 Mar 24	01-Apr-22	01-Apr-23	01-Apr-22	01-Anr.23	OT A TO	IV Series	TV Series	TV Series	TV Corior	Single	Single
Part I	97-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar.24	77-Apr-22	01-Apr-23	01-Apr-22	01-Apr-23	of Assettes	TV Series	TV Series
Particulars	(Remote by Labbert 277				17 Bin 17	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-22	01-Apr-23	01-Apr-22
Revenue from operations	(cinal ii Campi		(Rupees in Lakhs) (Rupees	in Lakhs)	DPPS in Lakhel (D)	Space in tacket to				C7- IDIA - TC	31-Mar-24	31-Mar-23
Denomination(Rs.)					To form the second	(Rupees in Lakins) (Rupees in Lakins)		(Rupees In Lakhs) (Ru	(Rupees in Lakhs)	(Rupees in Lakhs) (Rin	(Rupees in Lakhs) (Rupees in Lake)	
In Lakhs										Ì	(Kupe	s in Lakhs)
Revenue from operations	0.32	80.00	40.00									
Other Income	1.86	00.00	43.03	80.00	43.35	80.00	0.30					
lotal Income	2.18	17.0	32.49	77.47	40.99	167.03	1 05	80.00	43.03	80.00	43.25	
cxpenses		19700	75.52	157,47	84.34	247.03	0.00	0.21	32.49	77.47	40 90	80.00
Cost of Materials consumed-Cost of Production							7.10	80.21	75.52	157.47	84.34	167.03
Purchase of stock in toda	10.50	8.62	23.23	0								547.453
Changes in inventories of finished each			77.04	79.9	80.68	7.14	10.50	8.62	23.33			
in-progress and stock-in-trade							*		77:07	8.62	80.68	7.14
Employee benefits expense	55 94	. 0000				2.750.15						
Finance Costs	63.23	10.00	56.91	39.32	198.35	80.24				,		
Depreciation and amortisation expense	7.88	195.19	56.42	480.11	226.17	748 65	55.94	16.66	56.91	39.37	100 31	2,750.15
Other Expenses	39 04	01.2	1.99	10.36	6.49	11 55	53.23	195.19	56.42	480.11	130.30	80.24
Total Expenses	171 59	260.05	40.16	240.97	125.38	1236 91	20.00	2.10	1.99	10.36	5.40	748.76
		50000	178.71	779.37	637.07	4,834.64	171 60	166.64	40.19	241.02	125.43	11.55
Figure 7 (Loss) before exceptional items and tax	(169.41)	(308,98)	(100 100)				200	389.40	178.73	779.42	637.12	4 834 81
Profit / (Loss) before tax			(Green)	(16.130)	(552.73)	(4,587,61)	(169.42)	(308 99)	1100 000			TOMODA
Tax Expenses	(169.41)	(308.98)	(103.19)	(531 01)	Company (43.79			(T7:COT)	(621.95)	(552.78)	(4,587,78)
Current Tax				1	(552.73)	(4,631.39)	(169.42)	(308,99)	(102.04)			43.79
Tax for Earlier Years			,						Trong and	(671.95)	(552.78)	(4,631.57)
Deferred Tax												
Total Tax Expense					,	(1 833 11)			,			
Net movement in regulatory deferral account						(1 833 11)						
balances related to profit or loss and the related deferred tax movement						(4,000,11)		×		,	. ,	(1,833.11)
Profit (Loss) for the period from continuing									_			
Operations Profit Moor Commission	(169.41)	(308.98)	1100 100									
Tax expense of directions			ilar cort	(15.11.41)	(552.73)	(2,798.28)	(169,42)	(308 00)	Communication of the Communica			
Profit/(loss) from Discontinued operations	7.	,			·	ē		- Common	(103.21)	(621.95)	(552.78)	(2,798.45)
											,	,
Profit/(loss) for the period	(169.411	" Ioone	1								,	1
Share of Profit / (loss) of associates		(202,30)	(103.19)	(621.91)	(552.73)	(2,798.28)	1950 473		,			
Consolidated Net Profit/Loss for the period					-	,	1763,44	(308.99)	(103.21)	(621.95)	(552.78)	(3 200 45)
Total complements in come							(169.42)	(306 00)	-			141,30,431
Total broff or loss attachment								icconel	(103.21)	(621.95)	(552.78)	(2.798.45)
TWO ISS STREETINGS TO							•			,	,	-
Profit or loss, attributable to owners of parent	10000											
Total profit or loss, attributable to non-	(14.601)	(308.98)	(103.19)	(621.91)	(552.73)	(2,798,28)	(169.43)					
Controlling interests		,					The state of the s	(308.99)	(103.21)	(621.95)	(552.78)	(2.798.45)
attributable to								,				
TOTAL CONTROL OF THE PROPERTY												

Comprehensive income for the period attributable to owners of parent		,			,				,			,
Total comprehensive income for the period attributable to owners of parent non-controlling												
Interests Details of equity share capital		•							-			
Paid-up equity share capital (Rs.Lakhs)	1,148.73	1,148.73	1,148.73	1,148.73	3 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 Reserves	(1,661.18)	1,067.93	(1,491.77)	1,067.93	3 (1,661.18)	(1,108.44)	(2,151.92)	577.37	(1,982.50)	577.37	(2,151.92)	(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				1				,				
Earnings per equity share												
Basic EPS for continued and discontinued												
operations												311
Diluted EPS for continued and discontinued												
operations												
Debt equity ratio						6.81						6.64
Debt service coverage ratio						(0:20)						(0.50)
Interest service coverage ratio				,		(5.19)				9		(5.19)
Disclosure of notes on financial results						,						

- Results and this extracts were reviewed by the audit committee and approved at the meeting of Board of Directors of the Company held on 14-02-2024. The full format of the statement of Standalone and Consolidated Results will be available on the Company's 1. The above is an extract of the detailed format of Standalone & Cosoolidated 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
 - 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 website (www.cinevistaas.com), and on the website of National Stock Exchange of India (www.nseindia.com) & BSE Limited (www.bseindia.com)
 - 3. Since there is only one primary reporting segment, the disclosure requirement of Accounting Standard AS-17 on segment reporting is not provided.
 - 4. Previous year's figures have been regrouped/reclassified wherever necessary.
- 5. 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.
 6. 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.

- Thun Makhur PREMKRISHEN MALHOTRA Chairman/Whole Time Director DIN: 00065136

Place: Mumbai. Date: 14.02.2024

24039953BJZXFK4400 UDIN STANDALONE: 240399538JZXFK4896 CONSOLIDATED:

Chartered Accountants

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

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 2023 and year to date from 1st April 2023 to 31st December 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.

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

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: 24039953BJZXFK4896

Place: Mumbai

Dated: 14 February 2024

Chartered Accountants

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

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 2023 and year to date from 1st April 2023 to 31st December 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. (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. (1600/-) and total comprehensive income/loss of Rs. Nil for the quarter ended 31st Dec, 2023, as considered in the consolidated financial results.

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

Cell: 9820131145

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 Niranjan Associates Chartered Accountants

FRN: 108309W

Raj Advani Partner

M.No.: 039953

UDIN: 24039953BJZXFJ4400

Place: Mumbai

Dated: 14 February 2024

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