SARATH & ASSOCIATES
CHARTERED ACCOUNTANTS
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(27th April 2026)

INDEPENDENT AUDITORS 'REPORT

To the Members of CINEVISTA EAGLE PLUS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of Standalone financial statements of **Cinevista Eagle Plus Private Limited ("the Company")** which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Standalone Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended 31st March, 2026. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Director's report but does not include the financial statements and the Auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/loss of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act we give in the "**Annexure B**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from the examination of those books;

(c) The financial statements dealt with by this Report are in agreement with the books of accounts.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure A**"; and

(g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended 31st March 2026 since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements canaries from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a) The Company does not have any pending litigations which would impact its financial position.

b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

e) The company did not declare any dividend during the year.

f) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has been in operation throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with;

Pursuant to the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, applicable from April 1, 2024, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail is applicable for the financial year ended March 31, 2026.

For Sarath & Associates
Chartered Accountants
Firm Registration No.: 005120S

G. Yaswanth Kumar

CA. Yaswanth Kumar Gella
Partner
M. No. 250400
UDIN : 26250400MFFAHU5580
Date : 27.04.2026
Place : Mumbai

Annexure - A to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")
(Referred to in paragraph 2(f) under "Report on other Legal and Regulatory Requirements" Section of our report of even date)

We have audited the internal financial controls over financial reporting of **Cinevista Eagle Plus Private Limited**("the Company") as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the company has, in all material respect, adequate internal financial control with reference to financial statement and such internal financial controls were operating effectively as at 31st March 2026 based on the internal financial control with reference to financial statement criteria established by the company considering the essential components of internal control stated in the Guidance Notes on Audit of Internal financial Controls Over Financial Reporting issued by The Institute of Chartered Accountant of India (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statement based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A company's internal financial control over financial reporting includes those policies and procedures that: -

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For Sarath & Associates
Chartered Accountants
Firm Registration No.: 005120S

G. Yaswanth

CA. Yaswanth Kumar Gella
Partner
M. No. 250400
UDIN : 26250400MFFAHU5580
Date : 27.04.2026
Place : Mumbai

Annexure-B to the Auditor's Report

The Annexure referred to in Independent Auditors' Report to the members of **Cinevista Eagle Plus Private Limited**("the Company"), on the Standalone financial statements for the year ended 31 March 2026, we report that:

Based on the audit procedures performed for the purpose of reporting a true and fair view on the Standalone financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

(i)

(a) The Company does not own any Property, Plant and Equipment or intangible assets as at the balance sheet date. Therefore, reporting requirements under clause (i) (a) to (e) of the Companies (Auditor's Report) Order, 2020 are not applicable.

(b) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Act, 1988 and rules made thereunder.

(ii)

(a) The Company does not own any Inventory as at the balance sheet date. Therefore, reporting requirements under clause (ii) (a) of the Companies (Auditor's Report) Order, 2020 are not applicable

(b) According to information and explanation given to us, the Company has not been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, at any time during the year, from banks or financial institutions on the basis of security of the current assets of the Company.

(iii)

(a) The company has not made investments in, or provided any guarantee or security granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, LLPs, or any other parties.

(iv) In our opinion and according to the information and explanation given to us, the Company has not entered into any transaction covered under section 185 & 186 of the Companies Act.

(v) According to information and explanations given to us, the Company has not accepted any deposit from the public therefore the question of complying with the provisions of sections 73 to 76 of the Act and rules framed there under does not arise.

(vi) The Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act, for any of the products manufactured by the company.

(vii) (a) The company is regular in depositing undisputed statutory dues with appropriate authorities.

(b) According to the records of the company, there are no statutory dues which have not been deposited on account of any dispute

(viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessment under the Income Tax Act, 1961 (43 of 1961) during the year.

(ix) In our opinion and on the basis of information and explanations given to us and based on our examination of the books of account of the Company:

(a) During the year, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender;

(b)The Company has not been declared willful defaulter by any bank or financial institution or any other lenders;

(c) According to the information and explanations given to us, term loans availed by the Company were applied for the purposes for which the loans were obtained.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short term basis have been used for long term purposes by the Company;

(e) The Company has not taken any funds from any entity or person on account of or to meet obligation of its Associate.

(f) The Company has not raised loans during the year on the pledge of securities held in its Associate or subsidiary company. The Company does not have any joint venture.

(x)

(a) In our opinion and according to information and explanation given by the management, the Company did not raise money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under the clause 3(x)(a) of the Order is not applicable.

(b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially, or optionally) during the year and accordingly, reporting under paragraph 3(x)(b) of the Order is not applicable.

(xi)

(a) No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered under audit.

(b) No report under sub-section (12) of section 143 of the Act, has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 (as amended from time to time) with the Central Government, during the year and up to the date of this report.

(c) According to the information and explanation given to us and based on our examination of the books of account of the company, no whistleblower complaints have been received during the year by the company. Accordingly reporting under paragraph xi(c) of the order is not applicable.

(xii) No transactions have been entered into with related parties in accordance with section 177 & 188 of The Companies Act, 2013.

(xiii) According to the information and explanation given to us, the Company is not required to have an internal audit system under Section 138 of the Act and consequently, does not have an internal audit system. Accordingly, reporting under clause 3 (xiv) of the Order is not applicable to the Company

(xiv) In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence reporting under clause (xv) of Paragraph 3 of the Order is not applicable to the Company.

(xv) According to the information and explanation given to us and based on our examination of the books and records of the Company:

(a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934;

(b) The Company has not conducted any non-banking financial or housing finance activities during the year;

(c) The Company is not a Core Investment Company (hereinafter referred to as "CIC") as defined in the Core Investment Companies (Directions), 2016, as amended from time to time, issued by the Reserve Bank of India and hence, reporting under paragraph 3(xvi)(c) of the Order is not applicable; and

(d) In our opinion and based on the representation received from the management, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly, reporting under paragraph 3(xvi)(d) of the Order is not applicable.

(xvi) Based on the examination of the books of accounts, we report that the Company has not incurred cash losses in the current financial year covered under our audit or in the immediately preceding financial year.

(xvii) There has been no resignation of the statutory auditors during the year.

(xviii) According to the information and explanations given to us and based on the other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, and considering that the Company does not have any financial assets or financial liabilities as at the balance sheet date, the requirements of evaluating financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities are not applicable.

Accordingly, nothing has come to our attention which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities, if any, as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that liabilities, if any, falling due within a period of one year from the balance sheet date will get discharged by the Company as and when they fall due.

(xix) According to the information and explanations given to us, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company. Accordingly, reporting under clause 3(xx) of the Companies (Auditor's Report) Order, 2020 is not applicable.

(xx) The reporting under clause 3 (xx) of the Order is not applicable in respect of the audit of Standalone financial statements of the Company. Accordingly, no comment has been included in respect of the said clause under this report.

(xxi) The company is not a Nidhi Company, therefore, the requirements of clause (xxi) are not applicable.

For Sarath & Associates
Chartered Accountants
Firm Registration No.: 005120S

G. Yaswanth

CA. Yaswanth Kumar Gella
Partner
M. No. 250400
UDIN : 26250400MFFAHU5580
Date : 27.04.2026
Place : Mumbai

Notes forming part of the Financial Statements for the year ended March 31, 2026.

Note 1:

Company Information:

Cinevista Eagle Plus Media Private Limited (the 'Company') is a Private Limited Company was incorporated on November 03, 2000 under the Companies Act, 1956.The main object of the company was to carry on the business of production, sale, licensing, distribution and exhibition of feature films, telefilms, teleserials. The registered Office and principal place of business of the company is FLT 1, 1ST Floor, Silver Croft, Corner of 16th and 33rd Road, Bandra West, Mumbai, 400050.

Note 2:

Basis of Preparation, Measurement and Significant Accounting Policies:

(a) Basis of preparation of Financial Statements:

(1) These financial statements have been prepared and comply in all material aspects with Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and companies (Indian Accounting Standards) Amended Rules, 2016.

All assets and liabilities have been classified as current and non-current as per the company's normal operating cycle and other criteria's set out in the Schedule III of the Companies Act, 2013.

Based on the nature of products/services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained it's operating cycle as twelve months for the purpose of current/non-current classification of assets and liabilities.

(2) **Historical Cost Convention:**

The Financial Statements have been prepared on an accrual basis under historical cost convention or amortised cost.

(b) Use of Estimates and Judgment:

The preparation of financial statement requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income, expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors including expectations of future events that are believed to be reasonable. Revisions of accounting estimates are recognized prospectively.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are included in the relevant notes.

(c) Investments:

There are no investments during the year under review.

(d) Foreign Currency Transaction:

(1) **Functional and Presentation Currency:**

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). These financial statements are presented in Indian rupee (INR), which is company's functional and presentation currency.

(2) **Transactions and balances:**

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognized in Statement of Profit and Loss. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

(e)Revenue Recognition:

The company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefit will flow to the entity and specific criteria has been met for each of the Company's activities.

Revenue is measured at the fair value of the consideration received or receivable, after the deduction of any discounts and any taxes collected on behalf of the government which are levied on sales such as Service tax, Sales tax, Value Added Tax and Goods and Service Tax (GST) etc.

(f) Interest and Dividend Income Recognition:

Interest income from a financial asset is recognized when its probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

Dividends are recognized in the Statement of Profit and Loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company and the amount of the dividend can be measured reliably.

(g) Income Taxes:

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the country where the Company generates taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balance relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current and deferred tax is recognized in the Statement of Profit and Loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity if any. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively if any.

(h) **Statement of Cash Flows:**

Cash flows are reported using the indirect method, whereby net profit/(loss) for the year is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

For the purpose of presentation in the statement of cash flows, cash and cash equivalents include cash in hand, cash at banks, other short term deposits and highly liquid investments with original maturity of three months or less that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

(i) Cash & Cash Equivalents:

Cash and cash equivalents includes cash on hand and bank balances. For the purpose of Cash Flow Statement, Cash and cash equivalents are considered net of outstanding overdrafts as they are considered an integral part of Company's cash management.

(j) Inventories:

There are no inventories.

(k) Trade receivables:

Trade receivables are recognized initially at fair value and subsequently measured at amortised cost less provision for impairment.

(l) **Financial Instruments**:

(i) Financial Assets.

Classification:

The Company classifies its financial assets in the following measurement categories:

(a) Those to be measured subsequently at fair value (either through other comprehensive income or through profit or loss) and

(b) Those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in Statement of Profit and Loss or Other Comprehensive Income.

Measurements:

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in Statement of Profit and Loss.

Impairment of Financial Assets:

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 financial instruments, which requires expected lifetime losses to be recognized from initial recognition of the receivables.

De-recognition of Financial Assets:

A financial asset is de-recognised only when –

- The Company has transferred the right to receive cash flows from the financial asset or
- Obligation to pay the cash flows to one or more recipients.

Where the company has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the company has not transferred substantially all risks and rewards of ownership of the financial assets, the financial asset is not derecognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognised if the company has not retained control of the financial asset. Where the company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.

(ii) Financial Liabilities:

Classification as debt or equity:

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Initial recognition and measurement:

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the fair value.

Subsequent measurement:

Financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognized in the Statement of Profit and Loss.

Derecognition:

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

(m) Offsetting Financial Instruments:

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

(n) Property, Plant and Equipment:

There are no Property, Plant and Equipment during the year under review both tangible and intangible assets.

Depreciation methods, estimated useful lives and residual value:

As there are no Property, Plant and Equipment, comments on depreciation methods etc are not applicable to the company.

(o) Impairment of assets:

Non-Financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss is recognized immediately in the Statement of Profit or Loss.

(p) Provisions and Contingent Liabilities:

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are measured at the present value of managements best estimate of the expenditure required to settle the present obligation at the end of the reporting period. Provisions are not recognized for future operating losses.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow or resources will be required to settle or a reliable estimate of the amount cannot be made.

Where the likelihood of outflow of resources is remote, no provision or disclosure as specified in Ind AS-37 "Provision, contingent liabilities and contingent assets" is made.

(q) Employee Benefits:

i) Short-term obligations:

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employee's services upto the end of the reporting period and are measured at the amount expected to be paid when the liabilities are settled.

ii) Post employment obligations:

There are no post employment benefit plans such as gratuity and defined contribution plans such as provident fund.

(r) Earnings Per Share:

(1) Basic earnings per share

Basic earnings per share is calculated by dividing-

- The profit attributable to owners of the Company
- By the weighted average number of equity shares outstanding during the financial year.

(2) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- The after income tax effect of interest and other financing costs associated with dilutive potential equity shares and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilute potential equity shares.
-

(s) Rounding of Amounts:

All amounts disclosed in the financial statements and notes have been rounded off to rupees in lacs as per the requirement of Schedule III of the Act, unless otherwise stated.

(t) Financial Instruments:

Financial Assets:

Financial assets are recognized when the company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognized at fair value. In case of Financial assets which are recognized at fair value through profit and loss, its transaction cost are recognized in the statement of profit and loss. In other cases, the transaction cost are attributed to the acquisition value of the financial asset.

Financial assets are subsequently classified and measured at

- Amortized cost
- Fair value through profit and loss
- Fair value through other comprehensive income

Financial assets are not reclassified subsequent to their recognition, except if and in the period the company changes its business model for managing financial assets.

Segment Reporting:

Operating segments are reported in a manner consistent with the reporting provided to the chief operating decision maker. The chief operating decision maker of the Company consists of the Chairman and whole time Director, Vice Chairman and Managing Director, which assesses the final performance and position of the Company and makes strategic decisions. There is only one primary reportable segment, the disclosure requirements of Ind AS 108 – operating segment reporting is not provided.

- The after income tax effect of interest and other financial costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

(v) **Financial Risk Management:**

Risk Management Framework

The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company's primary risk management focus is to minimize potential adverse effects of market risk on its financial performance. The Company's risk management assessment and policies and processes are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. Risk assessment and management policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors and the management is responsible for overseeing the Company's risk assessment and management policies and processes.

As Per Our Report of Even Date:
For SARATH & ASSOCIATES
Chartered Accountants.
Firm Regn. No. 5120 S.

G. Yaswanth

CA. YASWANTH KUMAR GELLA
(Partner)
M. No. 250400
Place : Mumbai.
Date : 27-04-2026.

For and on behalf of the Board.

Prem Krishen

Premkrishen Malhotra
Director
DIN : 00065136

Sunil Mehta
Director
DIN : 00064800

CINEVISTA EAGLE PLUS MEDIA PVT. LTD. MUMBAI

UDIN : 26250400MFFAHU5580

CINEVISTA EAGLE PLUS PRIVATE LIMITED

Balance Sheet as at 31st March 2026

(In Lacs)

Particulars	Note	As at 31st March 2026	As at 31st March 2025
ASSETS			
Non-Current Assets:			
(i) Property, Plant & Equipment	5	-	-
(b) Financial Assets:			
(i) Investments	6	-	-
(ii) Loans & Others	7	-	-
(c) Deferred Tax Assets (Net)	8	-	-
Total Non-Current Assets		-	-
Current Assets:			
(a) Inventories	9	-	-
(b) Financial Assets:			
(i) Trade Receivables	10	-	-
(ii) Cash & Cash Equivalents	11	-	0.01
(c) Other Current Assets	12	0.10	0.11
Total Current Assets		**0.10**	**0.12**
Total Assets:		**0.10**	**0.12**
EQUITY & LIABILITIES			
Equity:			
(a) Share Capital	13	81.85	81.85
(b) Other Equity	14	(240.61)	(240.50)
Total Equity:		**(158.77)**	**(158.65)**
Liabilities:			
Non-Current Liabilities:			
Financial Liabilities			
(1) Borrowing - Non Current	15	137.62	137.53
(2) Trade Payable		-	-
(3) Other Financial Liabilities		-	-
Total Non-Current Liabilities:		**137.62**	**137.53**
Current Liabilities:			
Financial Liabilities			
(1) Borrowing	16 (a)	-	-
(2) Trade Payable	16 (b)	21.24	21.24
(3) Other Financial Liabilities			
(a) Other Current Liabilities	17	-	-
Total Current Liabilities:		**21.24**	**21.24**
Total Equity & Liabilities:		**0.10**	**0.12**

The above Balance Sheet should be read in conjunction with the accompanying notes.
This Balance Sheet referred to in our report of even date.

SARATH & ASSOCIATES FORT 400 001 CHARTERED ACCOUNTANTS

FOR SARATH AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. No. 5120 S

G. Yaswanth

CA. YASWANTH KUMAR GELLA
(Partner)
M.NO. 250400
Place: Mumbai
Date: 27-04-2026
UDIN : 26250400MFFAHU5580

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA
Managing Director
DIN: 00064800

Prem Krishen

PREM KRISHEN MALHOTRA
(Director)
DIN: 00065136

CINEVISTA EAGLE PLUS MEDIA PVT. LTD. MUMBAI

Notes Forming Part of the Financial Statements
For the year ended 31st March 2026

(In Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
Note - 6 : Non-Current Investments:		
A Investments in fully paid up Equity shares (unquoted) at cost		
(1) Investments in Subsidiary Companies - Non Trade - Unquoted:		
(a) Cinevista Eagle Plus Media Private Limited 548365 Equity Shares of Rs. 10/- Each	-	-
(b) Chimera Entertainment Private Limited 49990 Equity Shares of Rs. 10/- Each	-	-
	-	-
B Trade Investments: In Equity Shares Quoted Fully Paid up (At Cost) Silverline Technologies Limited 2000 Equity Shares of Re. 1/- each	-	-
C Investment on Other Companies - Non Trade - Unquoted (At Cost) Heritage Productions Private Limited	-	-
25100 Equity Shares of Rs.10/- Each - Fully Paid up	-	
Aggregate carrying value of unquoted investments	-	-
Agreegate amount of impairment in the value of investments (Refer Note No.32)	-	-

Note - 7 : Loans & Others (Non-current)

Particulars	As at March 31, 2026	As at March 31, 2025
(1) Security Deposit - Unsecured, Considered Good	-	-
Total	-	-
Less: Loss Allowances	-	-
Total Loans	-	-

Note - 8 : Deferred Tax Asset (Net)

Particulars	As at 31st March 2025	Changes during the year	As at March 31, 2026
Deferred Tax Assets			
Carry Forward Business Loss and Depreciation	0.00	0.00	0.00
Deferred Tax Liabilities			
Depreciation on Property Plant and Equipment	0.00	0.00	0.00
Deferred Tax Assets/liabilities (net)	**0.00**	**0.00**	**0.00**

Note - 9 : Inventories (at cost):

Particulars	As at March 31, 2026	As at March 31, 2025
At cost		
(i) Under production Films	-	-
(i) Under production of tele serials	-	-
	-	-

Note - 10 : Trade Receivables:

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Trade receivables- billed	-	-
Trade receivables- unbilled	-	-
Trade receivables- related party	-	-
Total Trade Receivables	-	-
Less: provision for doubtful debts	-	-
Total Trade Receivables	-	-

Ageing as at 31st March, 2026

Particulars	Outstanding for following periods from due date							
	unbilled	Not due	Less than 6 months	6 month to 1 year	1-2 years	2-3 years	more than 3 years	Total
(i) Undisputed trade receivables								
Considered good	-	-	-	-	-	-	-	-
Which have significant increase in credit risk								
Credit impaired								
(ii) Disputed trade receivables								
Considered good								
Which have significant increase in credit risk								
Credit impaired								
Total	-	-	-	-	-	-	-	-

Ageing as at 31st March, 2025

Particulars	Outstanding for following periods from due date							
	unbilled	Not due	Less than 6 months	6 month to 1 year	1-2 years	2-3 years	more than 3 years	Total
(i) Undisputed trade receivables								
Considered good	-	-	-	-	-	-	-	-
Which have significant increase in credit risk								
Credit impaired								
(ii) Disputed trade receivables								
Considered good								
Which have significant increase in credit risk							0	-
Credit impaired							0	-
Total	-	-	-	-	-	-	-	-

Note - 11 : Cash & Cash Equivalents:

Cash on hand	-	0.01
	-	0.01

Note - 12: Other Current Assets:

Advance to NSDL	-	0.01
Deposit to NSDL	0.10	0.10
	0.10	0.11

Note - 13 : Share Capital and Other Equity:

(a) Equity Share Capital

(i) **Authorised Share Capital:**

Particulars	No. of Shares	Amount (in Lacs)
As at 31st March, 2025	15,00,000	150.00
Increase during the year	-	-
As at 31st March, 2026	**15,00,000**	**150.00**

Issued, Subscribed and Paid up

(ii) **Movement in Equity Share Capital**

As at 31st March, 2025	8,18,485	81.85
Issued During the Year	-	-
As at 31st March, 2026	**8,18,485.00**	**81.85**

(iii) **Terms and Rights attached to equity shares**

The Company has only one class of equity shares having a face value of INR 10 per share. Each holder of equity shares is entitled to one vote per share. The divdend proposed by the board of directors is subject to the approval of the shareholder in the ensuing Annual General Meeting, except in case of interim divdend.

In the event of liquidation of the company the holders of equity share will be entitled to receive remaining assets of the Company. The distribution will be in proportion to the number of equity shares held by the shareholder.

(iv) **Details of Equity Shares held by each share holders more than 5% of the total Equity Share Capital:**

	As at 31.03.2026		As at 31.03.2025	
Name of the Shareholder:	**No. of Shares**	**% of Holding**	**No. of Shares.**	**% of Holding.**
Cinevista Limited (Holding Company)	5,48,365	67.00	5,48,365	67.00
Umesh Mehra	70,100	8.56	70,100	8.56
Rajesh Mehra	1,00,000	12.22	1,00,000	12.22
Rajiv Mehra	1,00,000	12.22	1,00,000	12.22

(v) During the five years immediately preceding March 31 2026, no shares were bought back and no shares issued for consideration other than cash nor as bonus shares.

Note - 14 - Other Equity - Reserve & Surplus:

(a) Security Premium Account	-	-
(b) Retained Earnings	(240.61)	(240.50)
(c) Revaluation Reserve	-	-
	(240.61)	(240.50)

Note - 14.1 - Security Premium:

Balance at the beginning of the year	-	-
Movement during the year	-	-
Balance at the end of the year	-	-

Note - 14.2 - Retained Earnings:

Balance at the beginning of the year	(240.50)	(240.49)
Add: Loss for the year	(0.12)	(0.01)
Balance at the end of the year	(240.61)	(240.50)

Note - 14.3 - Revaluation Reserve:

Balance at the beginning of the year	-	-
Balance at the end of the year	-	-

Nature and purpose of Reserves:

1 Security Premium -
Security premium is created when shares issued at premium. This is utilised in accordance with the provisions of Companies Act, 2013

2 Revaluation Reserve -
Revaluation reserve is created by revaluation of assets of the company in accordance with the provisions of Companies Act, 2013.

Note - 15 - Other Financial Liabilities (Non-Current)

Other Loans from Related Party (Refer Note)		
(1) Cinevista Limited	136.74	136.74
(2) Premkrishen Malhotra-Director	0.60	0.61
(3) Sunil Mehta - Director.	0.29	0.18
	137.62	**137.53**

Note - 16 - Other Financial Liabilities (Current)

a Borrowings from NBFCs	-	-
	-	-

b Trade Payable:

Trade Payables		
(a) Trade payables: total outstanding dues of micro and small enterprises	-	-
(b) Trade payables: total outstanding dues other than (a) above	21.24	21.24
	21.24	21.24

Ageing as at 31st March, 2026

Particulars	Outstanding for following periods from invoice date							
	unbilled	Not due	Less than 6 months	6 month to 1 year	1-2 years	2-3 years	more than 3 years	Total
(i) Undisputed trade payables								
Micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Others				-			21.24	21.24
(ii) Disputed trade receivables								
Micro enterprises and small enterprises								
Others								
Total	-	-	-	-	-	-	-	-

Ageing as at 31st March, 2025

Particulars	Outstanding for following periods from invoice date							
	unbilled	Not due	Less than 6 months	6 month to 1 year	1-2 years	2-3 years	more than 3 years	Total
(i) Undisputed trade payables								
Micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Others				-			21.24	21.24
(ii) Disputed trade receivables								
Micro enterprises and small enterprises								
Others								
Total	-	-	-	-	-	-	-	-

Note - 17 - Other Current Liabilities

Statutory Liabilities	-	-
	-	-

CINEVISTA EAGLE PLUS PRIVATE LIMITED

Statement of Profit & Loss for the year ended 31st March 2026

(In Lacs)

Particulars	Note	Year ended 31st March, 2026	Year ended 31st March, 2025
Income:			
Revenue from Operations	19	-	-
Other Income	20	-	0.36
Total Revenue		-	0.36
Expenses			
Cost of Production	21	-	-
Changes in Inventories	22	-	-
Employee Benefit Expenses	23	-	-
Finance cost	24	-	-
Depreciation & Amortisaltion Expenses	25	-	-
Other Expenses	26	0.12	0.37
Total Expenses		0.12	0.37
Profit/(Loss) Before Exceptional Items & Tax		(0.12)	(0.01)
Exceptional Items			-
Profit/(Loss) Before Tax		(0.12)	(0.01)
Tax Expenses			
Current Tax		-	-
Deferred Tax Liability		-	-
Taxes of earlier years		-	-
Total Tax Expense		-	-
Profit/(loss) for the Year		(0.12)	(0.01)
Other Comprehensive Income		-	-
Total Income for the year		(0.12)	(0.01)
Earnings per share- Basic and Diluted (in Rs) (Per equity share of Rs.2 each)		-	-

The above statement of Profit and Loss should be read in conjuction with the accompanying notes.
This Statement of Profit and Loss referred to in our report of even date.

FOR SARATH AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. No. 5120 S

CA. YASWANTH KUMAR GELLA
(Partner)
M.NO. 250400
Place: Mumbai
Date: 27-04-2026
UDIN: 26250400MFFAHU5580

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA
Managing Director
DIN: 00064800

PREM KRISHEN MALHOTRA
(Director)
DIN: 00065136

Notes Forming Part of the Standalone Financial Statements
For the year ended **March 31st, 2026**

(In Lacs)

Note - 19 - Revenue from Operations:

Particulars	As at March 31, 2026	As at March 31, 2025
Sales	-	-
	-	-
	-	-

Notes - 20 - Other Income:

Interest Income		
Sundry Credit balances written back		0.36
	-	0.36

Note - 21 - Cost of services

Cost of Editing Fees	-	-
Exhibiting Expenses	-	-
	-	-

Note - 22 - Changes in Inventories

Particulars		
Closing Balance		
Under production films and serials	-	-
Opening Balance		
Under production films and serials	-	-
Total	-	-

Note - 23 - Employee Benefit Expenses:

Salaries, Wages and Bonus		
	-	-

Note - 24 - Finance Cost

Bank charges	-	-
	-	-

Note - 25 - Depreciation and Amortisation Expenses

Depreciation on Property, Plant and Equipments:(refer note 5	-	-
	-	-

Note:-

Note - 25 - Other Expenses:

Compliance Expenses	0.12	0.26
Professional fees	-	0.11
	0.12	0.37

Note - 25.1 - Auditor's Remuneration (included in Legal and Professional Charges):

Audit Fees	-	-
	-	-

Note - 26 - Earning Per Share

Particulars	As at March 31, 2026	As at March 31, 2025
Profit for the Year	-	-
Weighted Average No. of Equity Shares:	81,84,850.00	81,84,850.00
Nominal Value Per Share (Rs.)	10.00	10.00
Basic and Diluted Earning Per Share	-	-

Note - 27 - Contingent Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
	-	-

Note - 28 Related Party Disclosures

(i) Disclosure as per Clause 32 of the Listing Agreements with the Stock Exchanges (Not Applicable)

Loans and advances in the nature of loans given to Subsidiaries & Associate Companies as under:

(a) Financial Year 2025 - 2026

Name of the Party	Relationship	Amount outstanding as at March 31, 2026
(1) Cinevista Limited	Holding company	136.74
(2) Premkrishen Malhotra-Director	Director	0.60
(3) Sunil Mehta - Director.	Director	0.29

(b) Financial Year 2024 - 2025

Name of the Party	Relationship	Amount outstanding as at March 31, 2025
(1) Cinevista Limited	Holding company	136.74
(2) Premkrishen Malhotra-Director	Director	0.61
(3) Sunil Mehta - Director.	Director	0.18

(ii) Details of transactions with related parties during the year:-

	As at March 31, 2026	As at March 31, 2025
- Loan Received		
Mr. Premkrishen Malhotra	0	0.38
Mr. Sunil Mehta	0.10	0.11
- Loan Repaid		
Mr. Premkrishen Malhotra	0.01	-
Mr. Sunil Mehta	-	-

Note 29:

Loans & advances, sundry creditors and other current liabilities are subject to confirmation.

Note 30:

Previous year's figures have been re-grouped, re-arranged, re-classified and re-casted wherever necessary to make them comparable with current year's figures in conformity with the Indian Accounting Standards (Ind AS) to Financial Statements.

FOR SARATH AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. No. 5120 S

SARATH & ASSOCIATES FORT, MUMBAI 400 001 FIRM No. 5120 S CHARTERED ACCOUNTANTS

C. Yaswanth Ku

CA. YASWANTH KUMAR GELLA
(Partner)
M.NO. 250400
Place: Mumbai
Date: 27-04-2026
UDIN: 26250400MFFAHU5580

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA
Managing Director
DIN: 00064800

Prem Krishen

PREM KRISHEN MALHOTRA
(Director)
DIN: 00065136

CINEVISTEAGLE PLUS MEDIA PVT. LTD. MUMBAI

Statement of Changes in Equity for the year ended March 31, 2026

A. Equity Share Capital:

Particulars:	(In Lacs)
As at April 01, 2025	81.85
Changes in Equity Share Capital during the year	-
As at March 31, 2026	81.85
As at April 01, 2024	81.85
Changes in Equity Share Capital during the year	-
As at March 31, 2025	81.85

B. Other Equity:

Particulars	Security Premium	Reserves & Surplus		Total
		Retained Earnings	Revaluation Reserve	
Balance as at April 01, 2025	-	(240.50)	-	(240.50)
Profit/(Loss) for the year	-	(0.12)	-	(0.12)
Other Comprehensive income for the year	-	-	-	-
Total Comprehensive income for the year	-	-	-	-
Balance as at March 31, 2026	-	(240.61)	-	(240.61)
Balance as at April 01, 2024	-	(240.49)	-	(240.49)
Profit/(Loss) for the year	-	(0.01)	-	(0.01)
Other Comprehensive income for the year	-	-	-	-
Total Comprehensive income for the year	-	-	-	-
Balance as at March 31, 2025	-	(240.50)	-	(240.50)

The above statement of changes in Equity should be read in conjuction with the accompanying notes.
This Statement of changes in Equity referred to in our report of even date.

FOR SARATH AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. No. 5120 S

SARATH & ASSOCIATES FORT, MUMBAI-400 001 FIRM No. 5120 S CHARTERED ACCOUNTANTS

CA. YASWANTH KUMAR GELLA
(Partner)
M.NO. 250400
Place: Mumbai
Date: 27-04-2026
UDIN : 26250400MFFAHU5580

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

SUNIL MEHTA
Managing Director
DIN: 00064800

PREM KRISHEN MALHOTRA
(Director)
DIN: 00065136

CINEVISTA EAGLE PLUS MEDIA PVT. LTD. MUMBAI

CINEVISTA EAGLE PLUS MEDIA PRIVATE LIMITED

Cash flow statement of Standalone for F.Y. 2025-26

Rs. In Lacs

Date of start of reporting period	01/04/2025	01-04-2024
Date of end of reporting period	31-03-2026	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Statement of cash flows		
Whether cash flow statement is applicable on company		
Cash flows from used in operating activities		
Profit before tax	-0.119	-0.010
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	0.000	0.000
Adjustments for decrease (increase) in inventories	0.000	0.000
Adjustments for decrease (increase) in trade receivables, current	0.015	-0.115
Adjustments for decrease (increase) in trade receivables, non-current	0.000	0.000
Adjustments for decrease (increase) in other current assets	0.000	0.000
Adjustments for decrease (increase) in other non-current assets	0.000	0.000
Adjustments for other financial assets, non-current	0.000	0.000
Adjustments for other financial assets, current	0.000	0.000
Adjustments for other bank balances	0.000	0.000
Adjustments for increase (decrease) in trade payables, current	0.000	-0.361
Adjustments for increase (decrease) in trade payables, non-current	0.000	0.000
Adjustments for increase (decrease) in other current liabilities	0.000	0.000
Adjustments for increase (decrease) in other non-current liabilities	0.000	0.000
Adjustments for depreciation and amortisation expense	0.000	0.000
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	0.000
Adjustments for provisions, current	0.000	0.000
Adjustments for provisions, non-current	0.000	0.000
Adjustments for other financial liabilities, current	0.000	0.000
Adjustments for other financial liabilities, non-current	0.000	0.000
Adjustments for unrealised foreign exchange losses gains	0.000	0.000
Adjustments for dividend income	0.000	0.000
Adjustments for interest income	0.000	0.000
Adjustments for share-based payments	0.000	0.000
Adjustments for fair value losses (gains)	0.000	0.000
Adjustments for undistributed profits of associates	0.000	0.000
Other adjustments for which cash effects are investing or financing cash flow	0.000	0.000
Other adjustments to reconcile profit (loss)	0.000	0.000
Other adjustments for non-cash items	0.000	0.000
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000	0.000
Total adjustments for reconcile profit (loss)	0.015	-0.476
Net cash flows from (used in) operations	-0.104	-0.486
Dividends received	0.000	0.000
Interest paid	0.000	0.000
Interest received	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
Net cash flows from (used in) operating activities	-0.104	-0.486
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	0.000	0.000
Cash flows used in obtaining control of subsidiaries or other businesses	0.000	0.000
Other cash receipts from sales of equity or debt instruments of other entities	0.000	0.000
Other cash payments to acquire equity or debt instruments of other entities	0.000	0.000
Other cash receipts from sales of interests in joint ventures	0.000	0.000

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Other cash payments to acquire interests in joint ventures	0.000	0.000
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000	0.000
Proceeds from sales of property, plant and equipment	0.000	0.000
Purchase of property, plant and equipment	0.000	0.000
Proceeds from sales of investment property	0.000	0.000
Purchase of investment property	0.000	0.000
Proceeds from sales of intangible assets	0.000	0.000
Purchase of intangible assets	0.000	0.000
Proceeds from sales of intangible assets under development	0.000	0.000
Purchase of intangible assets under development	0.000	0.000
Proceeds from sales of goodwill	0.000	0.000
Purchase of goodwill	0.000	0.000
Proceeds from biological assets other than bearer plants	0.000	0.000
Purchase of biological assets other than bearer plants	0.000	0.000
Proceeds from government grants	0.000	0.000
Proceeds from sales of other long-term assets	0.000	0.000
Purchase of other long-term assets	0.000	0.000
Cash advances and loans made to other parties	0.000	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
Dividends received	0.000	0.000
Interest received	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
Net cash flows from (used in) investing activities	0.000	0.000
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	0.000	0.000
Payments from changes in ownership interests in subsidiaries	0.000	0.000
Proceeds from issuing shares	0.000	0.000
Proceeds from issuing other equity instruments	0.000	0.000
Payments to acquire or redeem entity's shares	0.000	0.000
Payments of other equity instruments	0.000	0.000
Proceeds from exercise of stock options	0.000	0.000
Proceeds from issuing debentures notes bonds etc	0.000	0.000
Proceeds from borrowings	0.104	0.487
Repayments of borrowings	0.009	0.000
Payments of finance lease liabilities	0.000	0.000
Payments of lease liabilities	0.000	0.000
Dividends paid	0.000	0.000
Interest paid	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
Net cash flows from (used in) financing activities	0.095	0.487
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-0.009	0.001
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	0.000	0.000
Net increase (decrease) in cash and cash equivalents	-0.009	0.001
Cash and cash equivalents cash flow statement at beginning of period	0.009	0.008
Cash and cash equivalents cash flow statement at end of period	0.000	0.009

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

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