



SARATH & ASSOCIATES

CHARTERED ACCOUNTANTS

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Annexure VII

When an Unmodified Opinion is expressed on the Quarterly financial results (for companies other than banks).

Auditor's Report On Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To: Board of Directors of CINEVISTA LIMITED.

We have audited the quarterly financial results of CINEVISTA LIMITED for the quarter ended 31-12-2017 results attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25/Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also include assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) Give a true and fair view of the net profit/loss and other financial information for the quarter ended 31-12-2017.

For SARATH & ASSOCIATES
CHARTERED ACCOUNTANTS.
Firm Registration No. 5120S.

Lakshmi Rao

(CA. R. LAKSHMI RAO)
Partner.
(M. No. F-029081)



Place : Mumbai.
Date: 14-02-2018

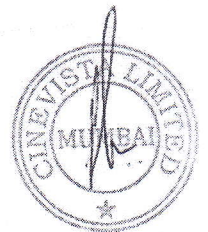
PART-II – PROFIT & LOSS STATEMENT

Name of the Company : CINEVISTA LIMITED

Profit and Loss statement for the Quarter ended 31-12-2017

(Rupees in Lacs)

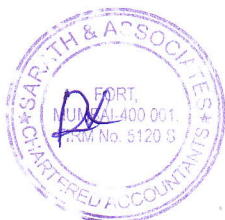
	Particulars	01/10/2017 31/12/2017	01/10/2016- 31/12/2016	01/07/2017 30/09/2017	Year ended 31/03/2017
I	Revenue from operations (gross)	264.61	619.45	793.40	2206.32
II	Other income	3.02	11.36	19.60	731.47
III	Total revenue (1+2)	267.63	630.81	813.00	2937.79
IV	Expenses:				
	(a) Cost of Production of Serials	228.74	341.93	517.85	17.89
	(b) Purchases of stock-in-Trade:	0	0	0	0
	(c) Changes in inventories Of finished goods, Work-in-progress and Stock-in-trade.	0	0	0	0
	(d) Employee benefits Expense.	52.64	42.63	63.44	173.59
	(e) Finance costs	105.41	110.77	114.63	424.46
	(f) Depreciation and Amortization expense.	35.95	39.63	35.83	158.43
	(g) Other expenses	68.54	95.51	80.03	388.47
	Total expenses	491.28	630.47	811.78	2934.79
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	(-) 223.65	0.34	1.22	3.00
VI	Extraordinary items	0	0	0	0
VII	Profit / (Loss) before extraordinary items and tax (V+VI)	(-) 223.65	0.34	1.22	3.00
VIII	Extraordinary items	0	0	0	0
IX	Profit / (Loss) before tax (VII + VIII)	(-) 223.65	0.34	1.22	3.00



X	Tax expense:				
	(I) Current tax expense for current year	0	0	0	3.54
	(II) Deferred tax	0	0	0.15	0.79
XI	Profit / (Loss) from continuing operations (IX-X)	(-) 223.65	0.34	1.07	(-) 1.33
XII	Profit (Loss) from discontinuing operations	0	0	0	0
XIII	Tax expense of discontinuing operations	0	0	0	0
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0	0	0	0
XV	Profit (Loss) for the period: (XI + XIV)	(-) 223.65	0.34	1.07	(-) 1.33
XVI	Earnings per equity share:				
	(1) Basic	0	0	0	0
	(2) Diluted	0	0	0	0

Notes:

1. The above is an extract of the detailed format of statement Standalone Audited Financial Results that will be filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements Regulations, 2015) The detailed Financial results and this extract were reviewed by the Audit Committee and approved at the meeting of Board of Directors of the Company held on 14-02-2018. The full format of the statement of Standalone Results will be available on the Company's website (www.cinevistaas.com) and on the websites of National Stock Exchange of India Limited (www.nseindia.com) & BSE Limited (www.bseindia.com)
2. The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. Since there is only one primary reportable segment, the disclosure requirement of Accounting Standard AS-17 on segment reporting is not provided.
4. Previous year's/period's figures have been regrouped/classified wherever necessary.
5. Reconciliation of Standalone Results to those reported under previous GAAP are summarized as under:



Particulars	Notes	For the Quarter ended 31-12-2016
Profit after tax as reported under previous GAAP	-	0.34
Add/(Less) Impact	-	0
Profit after tax reported under Ind AS	-	0.34
Other Comprehensive Income	-	0
Total Comprehensive Income as reported under Ind AS	-	0.34

For SARATH & ASSOCIATES.
 CHARTERED ACCOUNTANTS.
 Firm Regn. No. 5120S

R. Lakshmi Rao

CA. R.LAKSHMI RAO
 Partner.
 M.No. F-029081.
 Date: 14-02-2018



For CINEVISTA LIMITED

Premkrishen Malhotra

PREMKRISHEN MALHOTRA.
 Chairman.

