

June 30, 2021

The Manager, Corporate Relationship Department, Bombay Stock Exchange Limited 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, Mumbai – 400001 Kind Attn: Mrs. Bharati Bhambwani	The Manager, Listing Department, National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (E) Mumbai – 400051
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**Sub: Outcome of Board Meeting pursuant to Regulation 33 Of the SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015**

**Dear Sir/ Madam,**

This is to inform you that the Board of Directors of the Company in their meeting held today, i.e. Wednesday, 30<sup>th</sup> June, 2021 commenced at 02:00 PM. and concluded at 5.45 P.M. have considered and approved, inter-alia, the following business(s):

1. The Standalone and Consolidated Audited Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2021 (Copy Enclosed).
2. The Board took on record the Standalone and Consolidated Audit Report alongwith Statement of Assets & Liabilities and Cash Flow Statement on the Financial Results for the quarter and year ended 31st March, 2021 (Copy Enclosed).
3. The declaration of unmodified opinion on Auditor's Report on annual financial results for the year ended 31<sup>st</sup> March, 2021(Copy Enclosed)
4. The certificate pursuant to Regulation 33(2)(a) of the SEBI (LODR) Regulations, 2015 (as amended) of the Managing Director and Chief Financial Officer (CFO) of the company certifying that the financial statements do not contain any false, misleading statements or figures and do not omit any material fact which may make the statement or figures contained therein misleading.
5. The Standalone & Consolidated Company's Audited Balance Sheet as on March 31, 2021 and Profit & Loss Statement for the year ended on that date together with relative Notes thereon, Directors Report, Auditors Report, Corporate Governance Reports, Secretarial Audit Report etc. of the Company for the year ended 31<sup>st</sup> March, 2021



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 1.07.2021 in The Financial Express (All Edition) and Mumbai Lakshadeep (Vernacular Language). The full format of the Standalone & Consolidated Audited Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2021 shall be available on the websites of the Stock Exchanges where equity shares of the Company are listed i.e. at the Bombay Stock Exchange Limited ([www.bseindia.com](http://www.bseindia.com)) and National Stock Exchange Limited ([www.nseindia.com](http://www.nseindia.com)) and on the Company's website at [www.cinevistaas.com](http://www.cinevistaas.com)

Kindly take the above information on your records.

Request to kindly take note of the above.

Thanking you  
Yours faithfully,  
For **Cinevista Limited**

A handwritten signature in black ink, appearing to read "Rajendra", is written over a horizontal line.

**Company Secretary**

Encl: A/a

June 30, 2021

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. BharatiBhambwani	The Manager, Listing Department, National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (E) Mumbai – 400051
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**DECLARATION – DISCLOSURE PURSUANT TO THE REGULATION 33(3) (D) OF  
SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATION, 2015, AS AMENDED**

Pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2016, as amended, read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, on “Disclosure of the impact of Audit Qualification by Listed Entities”, we hereby confirm & declare that Peer Review Auditor of the Company, M/s. Chaturvedi & Patel, Chartered Accountants (Firm Registration No. 121351 W have issued the Audit Report with unmodified opinion with respect to the Standalone & Consolidated Audited Financial statements of the Company for the quarter and year ended on 31<sup>st</sup> March, 2021 duly reviewed and recommended by the Audit Committee of the Company, approved by the Board of the Directors at their respective meeting held on 30<sup>th</sup> June, 2021.

Thanking You,  
For Cinevista Limited



Managing Director & Chief Executive Officer / Chief Financial Officer / Whole Time  
Director



June 30, 2021

The Manager, Corporate Relationship Department, Bombay Stock Exchange Limited 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, Mumbai – 400001 Kind Attn: Mrs. Bharati Bhambwani	The Manager, Listing Department, National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (E) Mumbai – 400051
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**DECLARATION – Disclosure PURSUANT TO THE REGULATION 33(2) (A) OF THE  
SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATION, 2015, AS AMENDED**

Pursuant to the Regulation 33 (2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, we hereby confirm, declare & certify that certify that the financial results 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**

  
\_\_\_\_\_  
**Managing Director**



  
\_\_\_\_\_  
**Chief Financial Officer**

<b>CHATURVEDI &amp; PATEL</b> <i>Chartered Accountants</i>		
GSTN – 27AADFC7598N1ZN FIRM REGD NO. 121351W Ph: 9082841065		Ground Floor, Tushar Banglow, Near Thakur House, Ashok Chakravati Road, Kandivali East, Mumbai 400 101 E-mail: deepak@cnp.firm.in

**Independent Auditors' Report on Audited Quarterly Standalone Financial Results of Cinevista Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To:

The Board of Directors of  
Cinevista Limited

We have audited the quarterly standalone financial results of Cinevista Limited ("the Company") for the quarter and year ended March 31, 2021 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement has been prepared on the basis of the condensed standalone interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on this Statement based on our audit of such condensed standalone interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement(s).

An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.





Attention is drawn to the fact that the figures for the quarter and year ended March 31, 2021 as reported in this Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year.

In our opinion and to the best of our knowledge and according to the explanations given to us, the statement:

- (i) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) Give a true and fair view of the standalone net loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2021.

For CHATURVEDI & PATEL  
Chartered accountants  
Firm Regn. No. 121351 W

*Deepak*

CA DEEPAK KARWA  
Partner  
M. No. 175321  
UDIN:  
Place: Mumbai  
Date: 30-06-2021



For CINEVISTA LIMITED

*Premkrishen Malhotra*

PREMKRISHEN MALHOTRA  
Chairman  
DIN: 00065136

## **CHATURVEDI & PATEL**

*Chartered Accountants*

GSTN – 27AADFC7598N1ZN  
FIRM REGD NO. 121351W  
Ph: 9082841065



Ground Floor, Tushar Banglow, Near  
Thakur House, Ashok Chakravati Road,  
Kandivali East, Mumbai 400 101  
E-mail: deepak@cnp.firm.in

### **Independent Auditors' Report on Audited Quarterly Consolidated Financial Results of Cinevista Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors of  
Cinevista Limited.

We have audited the accompanying Statement of Consolidated Financial Results of M/s. Cinevista Limited ("the Parent") and its subsidiaries viz. Chimera Entertainment Pvt. Ltd and Cinevista Eagle Plus Media Pvt Ltd (the Parent and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related condensed consolidated interim financial statements which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express an opinion on the Statement based on our audit of such condensed consolidated interim financial statements.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are



appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We also performed procedures in accordance with the circular Issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

Attention is drawn to the fact that the figures for the quarter and year ended March 31, 2021 as report in this Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures.

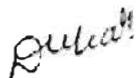
In our opinion and to the best of our knowledge and according to the explanations given to us, the Statement:

- (i) Includes the results of the entities listed in Annexure-I;
- (ii) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (iii) Gives a true and fair view in conformity with the cognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the Consolidated total comprehensive income (comprising of net loss and other comprehensive income) and other financial information of the Group for the quarter and year ended March 31, 2021.

For CHATURVEDI & PATEL

Chartered accountants

Firm Regn. No. 121351 W



CA DEEPAK KARWA

Partner

M. No.175321

UDIN:

Place: Mumbai.

Date: 30.06.2021



For CINEVISTA LIMITED



(PREMKRISHEN MALHOTRA)

Chairman

DIN: 00065136



**CINEVISTA LIMITED**  
 Regd. Office: Plot no.1, LBS Marg, Gandhi Nagar, Kanyamarg (West), Mumbai - 400078  
 CIN: L52130MH1991PLC107871  
 Standalone & Consolidated financial results for the quarter & year ended 31/03/2021

Result Details (Non Banking - Ind AS)

From Date	01/01/2021	01/01/2020	01/01/2020	01/04/2020	01/04/2019	01/01/2021	01/01/2020	01/10/2020	01/04/2020	01/04/2019
To Date	31/03/2021	31/03/2020	31/12/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/12/2020	31/03/2021	31/03/2020
Audited / Unaudited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
Consolidated / Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Period Type	Fourth Quarter	Fourth Quarter	Third Quarter	Annual	Annual	Fourth Quarter	Fourth Quarter	Third Quarter	Annual	Annual
Segment Reporting	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single
Description of single segment	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series	Tv Series
Financial Year From Date	01/04/2020	01/04/2019	01/04/2020	01/04/2020	01/04/2019	01/04/2020	01/04/2019	01/04/2020	01/04/2020	01/04/2019
Financial Year To Date	31/03/2021	31/03/2020	31/03/2021	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2021	31/03/2020
Part I										
Particulars	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs
Revenue from operations										
Denomination(Rs.) in Lakhs										
Revenue from operations	50.25	603.02	12.77	83.80	2,255.00	50.25	603.02	12.77	83.80	2,255.00
Other Income	418.40	0.00	0.43	431.10	9.82	418.40	0.00	0.43	431.10	9.82
Total Income	468.65	603.02	13.20	514.90	2,264.82	458.65	603.02	13.20	514.90	2,264.82
Expenses										
Cost of Materials consumed-Cost of Production of Serials	11.15	496.10	0.00	11.15	1,622.77	11.15	496.10	0.00	11.15	1,622.77
Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-
Employee benefits expense	26.67	54.49	25.72	121.69	217.88	26.67	54.49	25.72	121.69	217.88
Finance Costs	122.94	101.11	115.49	422.11	437.13	122.94	101.11	111.49	422.11	437.13
Depreciation and amortisation expense	19.46	23.81	20.95	79.68	94.50	19.46	23.81	20.65	79.68	94.50
Other Expenses	743.89	35.39	59.71	834.21	196.72	743.89	35.45	59.73	834.27	196.88
Total Expenses	924.11	710.90	216.97	1,468.84	2,569.00	924.17	710.96	216.99	1,468.90	2,569.16
Profit / (Loss) before exceptional items and tax	(455.46)	(107.88)	(203.77)	(953.94)	(304.18)	(455.52)	(107.94)	(203.79)	(954.00)	(304.34)
Exceptional Items	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) before tax	(455.46)	(107.88)	(203.77)	(953.94)	(304.18)	(455.52)	(107.94)	(203.79)	(954.00)	(304.34)
Tax Expenses										
Current Tax	-	-	-	-	2.29	-	-	-	-	2.25
Deferred Tax	0.20	0.16	-	0.20	0.63	0.20	0.16	-	0.20	0.63
Total Tax Expense	0.20	0.16	-	0.20	2.92	0.20	0.16	-	0.20	2.91
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) for the period from continuing operations	(455.66)	(108.04)	(203.77)	(954.14)	(307.10)	(455.72)	(108.10)	(203.79)	(954.20)	(307.26)
Profit / (Loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) from Discontinued operations (after tax)	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) for the period	(455.66)	(108.04)	(203.77)	(954.14)	(307.10)	(455.72)	(108.10)	(203.79)	(954.20)	(307.26)
Share of Profit / (Loss) of associates	-	-	-	-	-	-	-	-	0.00	-
Consolidated Net Profit/Loss for the period	-	-	-	-	-	(455.72)	(108.10)	(203.79)	(954.20)	(307.26)
Other comprehensive Income	-	-	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	-	-	-	-	-	-
Total profit or loss, attributable to										
Profit or loss, attributable to owners of parent	(455.66)	(108.04)	(203.77)	(954.14)	(307.10)	(455.72)	(108.10)	(203.79)	(954.20)	(307.26)
Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income for the period attributable to										
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)	1,148.75	1,148.75	1,148.75	1,148.75	1,148.75	1,148.75	1,148.75	1,148.75	1,148.75	1,148.75
Face value	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)	-	-	-	-	-	10.00	10.00	10.00	10.00	10.00
Face value	-	-	-	-	-	-	-	-	-	-
Reserve excluding Revaluation Reserves	3,779.36	4,746.61	4,234.03	3,278.36	4,746.51	3,287.37	4,569.01	3,823.37	3,287.88	4,335.98
Earnings per share										



Earnings per equity share for continuing operations										
Basic EPS for continuing operations	-	-	-	-	-	-	-	-	-	-
Diluted EPS for continuing operations	-	-	-	-	-	-	-	-	-	-
Earnings per equity share for discontinued operations										
Basic EPS for discontinued operations	-	-	-	-	-	-	-	-	-	-
Diluted EPS for discontinued operations	-	-	-	-	-	-	-	-	-	-
Earnings per equity share										
Basic EPS for continued and discontinued operations	-	-	-	-	-	-	-	-	-	-
Diluted EPS for continued and discontinued operations	-	-	-	-	-	-	-	-	-	-
Debt equity ratio	-	-	-	-	-	-	-	-	-	-
Debt service coverage ratio	-	-	-	-	5.55	5.30	-	-	5.43	5.19
Interest service coverage ratio	-	-	-	-	5.42	0.41	-	-	5.41	0.41
Disclosure of notes on financial results	-	-	-	-	1.26	0.30	-	-	1.26	0.30

**Notes:**

**1. Other Comprehensive Income:**

**Particulars:**

Date of start of reporting period:	01/01/2021	01/01/2020	01/10/2020	01/04/2020	01/04/2019	01/03/2021	01/01/2020	01/10/2020	01/04/2020	01/04/2019
Date of end of reporting period:	31/03/2021	31/03/2020	31/12/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/12/2020	31/03/2021	31/03/2020
Whether results are audited or unaudited.	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
Nature of report-Standalone or Consolidated.	Standalone	Standalone	Standalone	Standalone	Standalone	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Amount of items that will not be reclassified to - Profit and Loss:	-	-	-	-	-	-	-	-	-	-
Total amount of items that will not be reclassified - to profit and loss.	-	-	-	-	-	-	-	-	-	-
Income tax relating to items that will not be - classified to profit and loss.	-	-	-	-	-	-	-	-	-	-
Amount of items that will be reclassified to profit - and loss.	-	-	-	-	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit and loss.	-	-	-	-	-	-	-	-	-	-
Total other Comprehensive Income.	-	-	-	-	-	-	-	-	-	-

- The above is an extract of the detailed format of Standalone and Consolidated Audited Financial Results that will be filed with the Stock Exchanges under Regulation 33 of SEBI (Listing 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 30-06-2021. The full format of the statement of Standalone and Consolidated Results will be available on the Company's website ([www.cinevistaas.com](http://www.cinevistaas.com)) and on the websites of National Stock Exchange of India Ltd. ([www.nseindia.com](http://www.nseindia.com)) BSE Limited ([www.bseindia.com](http://www.bseindia.com)).
- The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Company's Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Since there is only one primary reportable segment, the disclosure requirement of Accounting Standard AS-17 on segment reporting is not provided.
- Previous years' period's figures have been regrouped/reclassified wherever necessary.
- The world has been facing an unprecedented situation posed by the Covid-19 pandemic. The lockdown and restrictions imposed on various activities across the world due to this pandemic have posed challenges to the business activities of the Company.
- The Company's majority revenue is from serial production and this was severely impacted since the beginning of March with disruption in the economic activities. The Company's production facilities, marketing offices, and studios were completely shut and all the commercial activities were at a standstill with the imposition of lockdown from 2nd half of March 2020. The variables shall adversely result into the operations and lockdown, lots of restrictions and unexpected future growth plans of the Company. The Company's business was also severely impacted due to the closure of shoot of all our television shows. The Company is planning to resume its operations in phased manner with introduction of relaxation in the lockdown regulations by various State Governments from time to time. However, in the present situation, it is difficult to quantify the overall impact of the outbreak.

For CHATURVEDI & PATEL  
CHARTERED ACCOUNTANTS  
Firm No. 121351W.

CA. DEEPAK KARWA,  
Partner.  
M.No. 175321.  
UDIN :



For CINEVISTA LIMITED

*Prem Krishen*  
PREMIKRISHEN MAHOTRA,  
Chairman.  
DIN : 00065135.

Place : Mumbai.  
Date : 30.06.2021

# CINEVISTA LIMITED

CONSOLIDATED BALANCE SHEET AS AT 31-03-2021

(Rupees in Lacs)

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
<b>ASSETS</b>			
<b>Non-Current Assets:</b>			
(a) (i) Property, Plant & Equipment.	1	11,300.66	11,395.83
(ii) Software.	1	2,006.94	2,006.94
(iii) Goodwill		-	
(b) Financial Assets:			
(i) Investments.	2	3.04	19.76
(ii) Loans & Others	3	480.50	538.82
(c) Deferred Tax Assets (Net)	4	881.59	881.59
Total Non-Current Assets		<b>14,672.73</b>	<b>14,842.93</b>
<b>Current Assets:</b>			
(a) Inventories.	5	4,436.15	4,318.11
(b) Financial Assets:			
(i) Trade Receivables	6	940.33	945.58
(ii) Cash & Cash Equivalents.	7	20.92	7.89
(c) Other Current Assets.	8	726.09	1,431.13
Total Current Assets.		<b>6,123.48</b>	<b>6,702.70</b>
Total Assets:		<b>20,796.21</b>	<b>21,545.64</b>

## EQUITY & LIABILITIES

### Equity:

(a) Share Capital.	9	1,178.27	1,175.75
(b) Other Equity.	10	12,672.61	13,720.71
Total Equity:		<b>13,850.88</b>	<b>14,896.46</b>

### Liabilities:

#### Non-Current Liabilities:

##### Financial Liabilities.

- (1) Borrowing - Non Current.
- (2) Trade Payable.
- (3) Other Financial Liabilities.

Total Non-Current Liabilities:	11	5,230.26	4,628.73
		<b>5,230.26</b>	<b>4,628.73</b>

#### Current Liabilities:

##### (a) Financial Liabilities.

- (i) Trade Payables.
- (ii) Other Financial Liabilities.

(b) Other Current Liabilities.	14	155.36	305.87
(c) Current Tax Liabilities (net)	15	543.04	542.84

Total Current Liabilities:		<b>1,715.08</b>	<b>2,020.45</b>
Total Equity & Liabilities:		<b>20,796.21</b>	<b>21,545.64</b>

The above Balance Sheet should be read in Conjunction with the accompanying notes.

This Balance Sheet referred to in our report of even date.

For CHATURVEDI & PATEL,  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 121351W.

*Deepak*  
CA. DEEPAK KARWA,  
Partner,  
M. No. 175321



Place : Mumbai.  
Date : 30.06.2021

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

*Sunil Mehta*

PREMKRISHEN MALHOTRA      SUNIL MEHTA  
Chairman.                              Managing Director  
DIN: 00065136                        DIN: 00064800

*K. B. Nair*  
K. B. NAIR,  
Chief Financial Officer.

*Kilpa Goradia*  
KILPA GORADIA,  
Company Secretary.





CINEVISTA LIMITED.  
BALANCE SHEET AS AT 31-03-2021

(Rs. In Lacs)

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
<b>ASSETS</b>			
<b>Non-Current Assets:</b>			
(a) (i) Property, Plant & Equipment.	1	11,300.66	11,395.83
(ii) Software	1	2,006.94	2,006.94
(b) Financial Assets:			
(i) Investments.	2	65.39	79.59
(ii) Loans & Others	3	856.12	840.70
(c) Deferred Tax Assets. (Net)	4	861.59	861.59
<b>Total Non-Current Assets</b>		<b>15,110.70</b>	<b>15,204.65</b>
<b>Current Assets:</b>			
(a) Inventories.	5	4,436.15	4,318.11
(b) Financial Assets:			
(i) Trade Receivables	6	940.33	945.58
(ii) Cash & Cash Equivalents.	7	20.65	7.65
(c) Other Current Assets.	8	723.51	1,431.13
<b>Total Current Assets</b>		<b>6,120.63</b>	<b>6,702.47</b>
<b>Total Assets:</b>		<b>21,231.33</b>	<b>21,907.12</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Equity:</b>			
(a) Share Capital.	9	1,148.73	1,148.73
(b) Other Equity.	10	13,163.08	14,131.34
<b>Total Equity:</b>		<b>14,311.81</b>	<b>15,280.07</b>
<b>Liabilities:</b>			
<b>Non-Current Liabilities:</b>			
Financial Liabilities.			
(1) Borrowing - Non Current.			
(2) Trade Payable.			
(3) Other Financial Liabilities.	11	5,227.67	4,628.27
<b>Total Non-Current Liabilities:</b>		<b>5,227.67</b>	<b>4,628.27</b>
<b>Current Liabilities:</b>			
(a) Financial Liabilities.			
(i) Trade Payables.	12	993.46	1,150.07
(ii) Other Financial Liabilities.	13	-	-
(b) Other Current Liabilities.	14	155.36	305.87
(c) Current Tax Liabilities (net)	15	543.04	542.84
<b>Total Current Liabilities:</b>		<b>1,691.85</b>	<b>1,998.78</b>
<b>Total Equity &amp; Liabilities:</b>		<b>21,231.33</b>	<b>21,907.12</b>

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

For CHATURVEDI & PATEL,  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 121351W

CA. DEEPAK KARWA  
Partner,  
M. No. 175321



Place : Mumbai.  
Date : 30.06.2021

FOR AND ON BEHALF OF BOARD OF DIRECTORS.

PREMKRISHEN MALHOTRA  
Chairman.  
DIN: 00065136

B. NAIR  
Chief Financial Officer.

SUNIL MEHTA  
Managing Director.  
DIN: 00064800

KILPA GORADIA  
Company Secretary.





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Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	31-03-2021
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
<b>Part I</b> Blue color marked fields are non-mandatory.		
<b>Statement of cash flows</b>		
<b>Cash flows from used in operating activities</b>		
	Profit before tax	-953.933
<b>Adjustments for reconcile profit (loss)</b>		
	Adjustments for finance costs	422.105
	Adjustments for decrease (increase) in inventories	-118.038
	Adjustments for decrease (increase) in trade receivables, current	5.248
	Adjustments for decrease (increase) in trade receivables, non-current	
	Adjustments for decrease (increase) in other current assets	648.081
	Adjustments for decrease (increase) in other non-current assets	
	Adjustments for other financial assets, non-current	-15.421
	Adjustments for other financial assets, current	
	Adjustments for other bank balances	
	Adjustments for increase (decrease) in trade payables, current	-156.620
	Adjustments for increase (decrease) in trade payables, non-current	
	Adjustments for increase (decrease) in other current liabilities	-150.514
	Adjustments for increase (decrease) in other non-current liabilities	
	Adjustments for depreciation and amortisation expense	79.683
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
	Adjustments for provisions, current	
	Adjustments for provisions, non-current	
	Adjustments for other financial liabilities, current	
	Adjustments for other financial liabilities, non-current	599.398
	Adjustments for unrealised foreign exchange losses gains	
	Adjustments for dividend income	
	Adjustments for interest income	
	Adjustments for share-based payments	
	Adjustments for fair value losses (gains)	
	Adjustments for undistributed profits of associates	
	Other adjustments for which cash effects are investing or financing cash flow	
	Other adjustments to reconcile profit (loss)	
	Other adjustments for non-cash items	7.287
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	
	<b>Total adjustments for reconcile profit (loss)</b>	<b>1321.209</b>
	<b>Net cash flows from (used in) operations</b>	<b>367.276</b>
	Dividends received	
	Interest paid	
	Interest received	-6.117
	Income taxes paid (refunded)	-59.538
	Other inflows (outflows) of cash	
	<b>Net cash flows from (used in) operating activities</b>	<b>420.696</b>
<b>Cash flows from used in Investing activities</b>		
	Cash flows from losing control of subsidiaries or other businesses	
	Cash flows used in obtaining control of subsidiaries or other businesses	
	Other cash receipts from sales of equity or debt instruments of other entities	



Other cash payments to acquire equity or debt Instruments of other entities	
Other cash receipts from sales of interests in joint ventures	0.083
Other cash payments to acquire interests in joint ventures	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	
Proceeds from sales of property, plant and equipment	9.000
Purchase of property, plant and equipment	0.800
Proceeds from sales of investment property	
Purchase of investment property	
Proceeds from sales of intangible assets	
Purchase of intangible assets	
Proceeds from sales of intangible assets under development	
Purchase of intangible assets under development	
Proceeds from sales of goodwill	
Purchase of goodwill	
Proceeds from biological assets other than bearer plants	
Purchase of biological assets other than bearer plants	
Proceeds from government grants	
Proceeds from sales of other long-term assets	
Purchase of other long-term assets	
Cash advances and loans made to other parties	
Cash receipts from repayment of advances and loans made to other parties	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
Dividends received	
Interest received	6.117
Income taxes paid (refund)	
Other Inflows (outflows) of cash	
<b>Net cash flows from (used in) investing activities</b>	<b>14.400</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	
Payments from changes in ownership interests in subsidiaries	
Proceeds from issuing shares	
Proceeds from issuing other equity instruments	
Payments to acquire or redeem entity's shares	
Payments of other equity instruments	
Proceeds from exercise of stock options	
Proceeds from issuing debentures notes bonds etc	
Proceeds from borrowings	
Repayments of borrowings	
Payments of finance lease liabilities	
Payments of lease liabilities	
Dividends paid	
Interest paid	422.105
Income taxes paid (refund)	
Other Inflows (outflows) of cash	
<b>Net cash flows from (used in) financing activities</b>	<b>-422.105</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>12.991</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>12.991</b>
Cash and cash equivalents cash flow statement at beginning of period	7.655
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>20.646</b>





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Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	31-03-2021
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
<b>Statement of cash flows</b>		
<b>Cash flows from used in operating activities</b>		
	Profit before tax	-954
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	422.105
	Adjustments for decrease (increase) in inventories	-118.038
	Adjustments for decrease (increase) in trade receivables, current	5.248
	Adjustments for decrease (increase) in trade receivables, non-current	
	Adjustments for decrease (increase) in other current assets	648.085
	Adjustments for decrease (increase) in other non-current assets	
	Adjustments for other financial assets, non-current	-15.421
	Adjustments for other financial assets, current	
	Adjustments for other bank balances	
	Adjustments for increase (decrease) in trade payables, current	-156.620
	Adjustments for increase (decrease) in trade payables, non-current	
	Adjustments for increase (decrease) in other current liabilities	-150.514
	Adjustments for increase (decrease) in other non-current liabilities	
	Adjustments for depreciation and amortisation expense	79.683
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
	Adjustments for provisions, current	
	Adjustments for provisions, non-current	
	Adjustments for other financial liabilities, current	
	Adjustments for other financial liabilities, non-current	599.497
	Adjustments for unrealised foreign exchange losses gains	
	Adjustments for dividend income	
	Adjustments for interest income	
	Adjustments for share-based payments	
	Adjustments for fair value losses (gains)	
	Adjustments for undistributed profits of associates	
	Other adjustments for which cash effects are investing or financing cash flow	
	Other adjustments to reconcile profit (loss)	
	Other adjustments for non-cash items	7.287
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	
	<b>Total adjustments for reconcile profit (loss)</b>	1321.312
	<b>Net cash flows from (used in) operations</b>	367.312
	Dividends received	
	Interest paid	
	Interest received	-6.117
	Income taxes paid (refund)	-59.535
	Other inflows (outflows) of cash	
	<b>Net cash flows from (used in) operating activities</b>	420.730
	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	
	Cash flows used in obtaining control of subsidiaries or other businesses	



Other cash receipts from sales of equity or debt instruments of other entities	
Other cash payments to acquire equity or debt instruments of other entities	
Other cash receipts from sales of interests in joint ventures	0.083
Other cash payments to acquire interests in joint ventures	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	
Proceeds from sales of property, plant and equipment	9.000
Purchase of property, plant and equipment	0.800
Proceeds from sales of investment property	
Purchase of investment property	
Proceeds from sales of intangible assets	
Purchase of intangible assets	
Proceeds from sales of intangible assets under development	
Purchase of intangible assets under development	
Proceeds from sales of goodwill	
Purchase of goodwill	
Proceeds from biological assets other than bearer plants	
Purchase of biological assets other than bearer plants	
Proceeds from government grants	
Proceeds from sales of other long-term assets	
Purchase of other long-term assets	
Cash advances and loans made to other parties	
Cash receipts from repayment of advances and loans made to other parties	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
Dividends received	
Interest received	6.117
Income taxes paid (refund)	
Other inflows (outflows) of cash	
<b>Net cash flows from (used in) investing activities</b>	<b>14.400</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	
Payments from changes in ownership interests in subsidiaries	
Proceeds from issuing shares	
Proceeds from issuing other equity instruments	
Payments to acquire or redeem entity's shares	
Payments of other equity instruments	
Proceeds from exercise of stock options	
Proceeds from issuing debentures notes bonds etc	
Proceeds from borrowings	
Repayments of borrowings	
Payments of finance lease liabilities	
Payments of lease liabilities	
Dividends paid	
Interest paid	422.105
Income taxes paid (refund)	
Other inflows (outflows) of cash	
<b>Net cash flows from (used in) financing activities</b>	<b>-422.105</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>13.025</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>13.025</b>
Cash and cash equivalents cash flow statement at beginning of period	7.892
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>20.917</b>

