

November 23, 2022

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 meeting of the Board of Directors of the Company which was scheduled to be held on 14th November, 2022 for the consideration of the Un-Audited Results for the quarter ended 30th September, 2022 and which is adjourned and the same is held today, i.e. Wednesday, 23rd November, 2022 commenced at 02:00 PM. and concluded at 6:20 PM

The Board, in compliance of Regulation 30 and Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, considered and approved the Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended 30th September, 2022 as reviewed & recommended by the Audit Committee. The said financial results are accompanied by the Statement of Assets and Liabilities, half yearly Cash Flow Statement as well as Limited Review Report given by the statutory auditor of the company.

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 24.11.2022 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 Half - Year ended 30th September, 2022 shall be available on the websites of the Stock Exchanges where equity shares of the Company are listed i.e. at the Bombay Stock Exchange Limited (www.bseindia.com) and National Stock Exchange Limited (www.nseindia.com) and on the Company's website at www.cinevistaas.com

Kindly take the above information on your records.

Thanking you
Yours faithfully,
For Cinevista Limited


Company Secretary
Encl:A/a
M. No:F11934



CINEVISTA LIMITED.

Regd. Office : Plot No.1, Gandhii Nagar, L. B. S. Marg, Kanjurmarg West, Mumbai-400078.

CIN : L92130MH1997PLC107871

Extract of the Standalone & Consolidated Unaudited Results for the Quarter ended 30th September, 2022

Result Details (Non Banking - Ind AS)	(Rs. in Lacs)											
	01-Jul-22	01-Jul-21	01-Apr-22	01-Apr-21	01-Jul-22	01-Jul-21	01-Apr-22	01-Apr-21	01-Apr-22	01-Apr-21	01-Apr-22	01-Apr-21
From Date	01-Jul-22	01-Jul-21	01-Apr-22	01-Apr-21	01-Jul-22	01-Jul-21	01-Apr-22	01-Apr-21	01-Apr-22	01-Apr-21	01-Apr-22	01-Apr-21
To Date	30-Sep-22	30-Sep-21	30-Sep-22	30-Sep-21	30-Sep-22	30-Sep-21	30-Sep-22	30-Sep-21	30-Sep-22	30-Sep-21	30-Sep-22	30-Sep-21
Audited / Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Consolidated / Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Consolidated
Period Type	Second quarter	Second quarter	Year to Date	Year to Date	Second quarter	Second quarter	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date	Year Ended
Segment Reporting	Single	Single	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	TV Series	TV Series
Financial Year From Date	01-Apr-22	01-Apr-21	01-Apr-22	01-Apr-21	01-Apr-22	01-Apr-21	01-Apr-22	01-Apr-21	01-Apr-22	01-Apr-21	01-Apr-22	01-Apr-21
Financial Year To Date	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22
Part I												
Particulars	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)
Revenue from operations	-	-	-	-	-	-	-	-	-	-	-	102.00
Other Income	58.90	48.48	77.26	48.48	58.90	48.48	77.26	48.48	77.26	48.48	48.48	42.19
Total Income	58.90	48.48	77.26	48.48	58.90	48.48	77.26	48.48	77.26	48.48	48.48	144.19
Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Materials consumed	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress & purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefits expense	11.65	37.36	22.66	65.56	11.65	37.36	22.66	65.56	11.01	22.66	65.56	41.12
Finance Costs	155.85	152.75	287.36	231.51	155.85	152.75	287.36	231.51	131.51	287.36	231.51	456.64
Depreciation and amortisation expense	4.23	5.87	8.26	21.71	4.23	5.87	8.26	21.71	4.04	8.26	21.71	31.20
Other Expenses	38.68	716.46	71.91	788.67	38.68	716.46	71.91	788.67	33.26	71.93	788.68	326.13
Total Expenses	210.40	912.44	390.19	1,107.45	210.40	912.44	390.19	1,107.45	179.82	390.21	1,107.46	932.35
Profit / (Loss) before exceptional items and tax	-151.50	-863.96	-312.93	-1,058.97	-151.50	-863.96	-312.93	-1,058.97	-161.46	-312.96	-1,058.98	-788.16
Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	693.52
Profit / (loss) before tax	-151.50	-863.96	-312.93	-1,058.97	-151.50	-863.96	-312.96	-1,058.98	-161.46	-312.96	-1,058.98	-1,481.68
Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Current Tax	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
Total Tax Expense	-	-	-	-	-	-	-	-	-	-	-	-
Net movement in regulatory deferral account balances related to tax	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) for the period from continuing operations	-151.50	-863.96	-312.93	-1,058.97	-151.50	-863.96	-312.96	-1,058.98	-161.46	-312.96	-1,058.98	-1,648.89
Profit / (loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (loss) From discontinued operations (after tax)	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (loss) for the period	-151.50	-863.96	-312.93	-1,058.97	-151.50	-863.96	-312.96	-1,058.98	-161.46	-312.96	-1,058.98	-1,648.89
Share of Profit / (loss) of associates	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated Net Profit/Loss for the period	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Total profit or loss, attributable to	-	-	-	-	-	-	-	-	-	-	-	-
Profit or loss, attributable to owners of parent	-151.50	-863.96	-312.93	-1,058.97	-151.50	-863.96	-312.96	-1,058.98	-161.46	-312.96	-1,058.98	-1,648.89
Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the period attributable to owners of parent	-151.50	-863.96	-312.93	-1,058.97	-151.50	-863.96	-312.96	-1,058.98	-161.46	-312.96	-1,058.98	-1,648.89
Total Comprehensive Income for the period attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period attributable to owners of parent	-151.50	-863.96	-312.93	-1,058.97	-151.50	-863.96	-312.96	-1,058.98	-161.46	-312.96	-1,058.98	-1,648.89
Total comprehensive income for the period attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Details of equity share capital	-	-	-	-	-	-	-	-	-	-	-	-
Paid-up equity share capital (Rs.Lakhs)	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73	1,148.73
Face value	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Paid-up equity share capital (Rs.Lakhs)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Paid-up equity share capital (Rs.Lakhs)	29.54	27.02	29.54	27.02	29.54	27.02	29.54	27.02	29.54	27.02	29.54	29.54



Face value	1,376.91	2,719.39	1,528.41	1,376.91	2,719.39	1,689.84	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Reserve excluding Revaluation Reserves													
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						5.90							5.77
Interest service coverage ratio						-1.53							-1.53
Disclosure of notes on financial results						-0.73							-0.73

Notes:

- The above is an extract of the detailed format of Standalone & Consolidated unaudited Financial Results that will be filed with the Stock Exchanges under regulations of 33 of SEBI (Listing and Disclosure Requirements Regulations, 2015). The detailed Financial Results and this extracts were reviewed by the audit committee and approved at the meeting of Board of Directors of the Company held on 23-11-2022. The full format of the statement of Standalone and Consolidated Results will be available on the Company's website (www.cinevistaas.com), and on the website of National Stock Exchange of India (www.nseindia.com) & BSE Limited (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 reporting segment, the disclosure requirement of Accounting Standard AS-17 on segment reporting is not provided.
- Previous year's figures have been regrouped/reclassified wherever necessary.
- Due to huge fire and subsequent outbreak of Covid-19 has affected business operations of the company. However the company is trying to restructure its business post covid-19 challenges and crippled production facilities at Kanjurmarg. The Company is in process of finalisation with various O.T.T. platforms for making production of serials and films. The Company is expecting to become normal in its operations by the 4th quarter of F.Y. 2022-23.
- There is no revenue from Core business of the Company in this quarter. The Company is expecting to commence revenue from core business from the end of the fourth quarter post restructuring the business.
- The loss in the period is mainly due to interest cost. Post restructuring of business management of the company is confident that the company will be able to repay its entire loan from financial institutions and due to that profitability of the company will improve substantially.
- The Consolidated Profit and Loss includes figures of subsidiary companies i.e. Cinevista Eagle Plus Media Pvt. Ltd. and Chimera Entertainment Pvt. Ltd. and Associate Company - Heritage Productions Pvt. Ltd. which are taken from accounts of the said companies.

FOR AND ON BEHALF OF BOARD OF DIRECTORS.



PREMKRISHEN MALHOTRA
Chairman.
DIN: 00065136

Place : Mumbai.
Date : 23.11.2022



CINEVISTA LIMITED

Regd. Office: Plot No.1, Gandhi Nagar, Kanjurmarg West, L.B.S. Marg, Mumbai-400078

CIN : L92130MH1997PLC107871.

Statement of Assets & Liabilities as on 30-09-2022

Statement of Asset and Liabilities				
Particulars	Half year ended	Year ended	Half Year ended	Year ended
Date of start of reporting period	01/04/2022	01/04/2021	01/04/2022	01/04/2021
Date of end of reporting period	30/09/2022	31/03/2022	30/09/2022	31/03/2022
Whether results are audited or unaudited	Un-Audited	Audited	Un-Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
Assets				
Non Current Assets				
Property, plant and equipment	1,05,40,76,729.64	1,05,52,99,813.65	1,05,40,76,729.64	1,05,52,99,813.65
Capital work-in-progress	5,52,21,766.13	5,58,37,304.12	5,52,21,766.13	5,58,37,304.12
Investment property	-	-	-	-
Goodwill	-	-	-	-
Other intangible assets	-	-	-	-
Intangible assets under development	-	-	-	-
Biological assets other than bearer plants	-	-	-	-
Investments accounted for using equity method	-	-	-	-
Non-current financial assets	1,10,92,98,495.77	1,11,11,37,117.77	1,10,92,98,495.77	1,11,11,37,117.77
Non-current investments	65,38,979.06	65,38,979.06	3,04,429.06	3,04,429.06
Trade receivables, non-current	-	-	-	-
Loans, non-current	3,80,05,653.62	3,80,05,653.62	4,43,972.00	4,43,972.00
Other non-current financial assets	-	-	-	-
Total non-current financial assets	1,15,38,43,128.45	1,15,56,81,750.45	1,11,00,46,896.83	1,11,18,85,518.83
Deferred tax assets (net)	1,73,11,216.00	1,73,11,216.00	1,73,11,216.00	1,73,11,216.00
Other non-current assets	-	-	-	-
Total non-current assets	1,17,11,54,344.45	1,17,29,92,966.45	1,12,73,58,112.83	1,12,91,96,734.83
Current Assets				
Inventories	64,47,38,703.38	64,47,38,703.38	64,47,38,703.38	64,47,38,703.38
Current financial asset	64,47,38,703.38	64,47,38,703.38	64,47,38,703.38	64,47,38,703.38
Current investments	-	-	-	-
Trade receivables, current	6,11,45,859.32	6,95,63,839.32	6,11,45,859.32	6,95,63,839.32
Cash and cash equivalents	3,287.86	10,40,891.86	17,647.86	10,56,051.86
Bank balance other than cash and cash equivalents	58,323.62	39,86,381.00	69,323.62	39,97,381.00
Loans, current	-	-	-	-
Other current financial assets	-	-	-	-
Total current financial assets	70,59,46,174.18	71,93,29,815.56	70,59,71,534.18	71,93,55,975.56
Current tax assets (net)	-	-	-	-
Other current assets	2,19,25,026.14	74,37,486.39	2,21,82,878.14	76,95,338.39
Total current assets	72,78,71,200.32	72,67,67,301.95	72,81,54,412.32	72,70,51,313.95
Non-current assets classified as held for sale	-	-	-	-
Regulatory deferral account debit balances and related deferred tax Assets	-	-	-	-
Total Assets	1,89,90,25,544.77	1,89,97,60,268.40	1,85,55,12,525.15	1,85,62,48,048.78
Equity and liabilities				
Equity				
Equity attributable to owners of parent				



Equity share capital	11,48,72,950.00	11,48,72,950.00	11,78,26,750.00	* 11,78,26,750.00
Other equity	1,07,61,63,527.83	1,10,74,56,392.51	1,02,71,08,674.83	1,05,84,04,339.51
Total equity attributable to owners of parent	1,19,10,36,477.83	1,22,23,29,342.51	1,14,49,35,424.83	1,17,62,31,089.51
Non controlling interest	-	-	-	-
Total Equity	1,19,10,36,477.83	1,22,23,29,342.51	1,14,49,35,424.83	1,17,62,31,089.51
Liabilities				
Non-current liabilities				
Non-current financial liabilities				
Borrowings, non-current	-	-	-	-
Trade payables, non-current	-	-	-	-
Other non-current financial liabilities	65,20,40,707.78	63,34,67,625.05	65,23,05,749.78	63,37,30,667.05
Total non-current financial liabilities	65,20,40,707.78	63,34,67,625.05	65,23,05,749.78	63,37,30,667.05
Provisions, non-current	-	-	-	-
Deferred tax liabilities (net)	-	-	-	-
Deferred government grants, Non-current	-	-	-	-
Other non-current liabilities	-	-	-	-
Total non-current liabilities	65,20,40,707.78	63,34,67,625.05	65,23,05,749.78	63,37,30,667.05
Current liabilities				
Current financial liabilities				
Borrowings, current	-	-	-	-
Trade payables, current	3,40,61,689.76	3,72,48,825.75	3,63,84,680.89	3,95,71,817.13
Other Current Financial Liabilities	-	-	-	-
Total current financial liabilities	3,40,61,689.76	3,72,48,825.75	3,63,84,680.89	3,95,71,817.13
Other current liabilities	2,18,86,669.40	67,14,475.09	2,18,86,669.40	67,14,475.09
Provisions, current	-	-	-	-
Current tax liabilities (Net)	-	-	-	-
Deferred government grants, Current	-	-	-	-
Total current liabilities	5,59,48,359.16	4,39,63,300.84	5,82,71,350.29	4,62,86,292.22
assets in disposal group classified as held for sale	-	-	-	-
balances and related deferred tax liability	-	-	-	-
Total liabilities	70,79,89,066.94	67,74,30,925.89	71,05,77,100.07	68,00,16,959.27
Total Equity and Liabilities	1,89,90,25,544.77	1,89,97,60,268.40	1,85,55,12,524.90	1,85,62,48,048.78
Disclosure of notes on assets and liabilities				

For CINEVISTA LIMITED.

Prem Krishen

(PREMKRISHEN MALHOTRA)

Chairman.

DIN : 00065136



Place : Mumbai.

Date : 23-11-2022

RAJ NIRANJAN ASSOCIATES
Chartered Accountants

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

To,
THE BOARD OF DIRECTORS OF
CINEVISTA LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Standalone Financial Results (the "statements") of Cinevista **Limited** ("the Company"), for the quarter ended 30th September 2022 and year to date from 1st April 2022 to 30th September 2022 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards as per section 133 of the companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified and based solely on such unaudited financial results.

For Raj Niranjani Associates
Chartered Accountants
FRN: 108309W



Raj Advani
Partner
M.No.: 039953
UDIN: 22039953BDXSGM1272

Place: Thane
Dated: 23 November 2022

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

Branches :
Delhi|Ahmedabad|Surat|Pune|Nagpur|Indore|Bhopal|Hyderabad|Haldwani|Ajmer|Jalandhar|Bangalore|Chennai|Kolkata

RAJ NIRANJAN ASSOCIATES
Chartered Accountants

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

To,
**THE BOARD OF DIRECTORS OF
CINEVISTA LIMITED**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results (the "statements") of Cinevista **Limited** ("Holding Company") and its Subsidiaries (Holding Company and its Subsidiaries together referred to as "the Group") for the quarter ended 30th September 2022 and year to date from 1st April 2022 to 30th September 2022 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Holding Company management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, to the extent applicable.

The Statement includes the results of the following entities:

Cinevista Eagle Plus Media Private Limited
Chimera Entertainment Private Limited

We did not audit the financial statements / financial information of Cinevista Eagle Plus Media Private Limited and Chimera Entertainment Private Limited, subsidiaries and Heritage Productions Private Limited included in the consolidated financial results, total revenues of Cinevista Eagle Plus Media Private Limited is Rs. Nil, total net profit (loss) after tax of Rs. (1200/-), total comprehensive income/loss of Rs. Nil and total revenues of Chimera Entertainment Private Limited is Rs. Nil, total net profit / (loss) after tax of Rs. (1200/-), total comprehensive income/ loss of Rs. Nil and total revenues of Heritage Productions Private Limited is Rs. Nil, total net profit/(loss) after tax of Rs. (400/-), total comprehensive income/loss of Rs. Nil for the half year ended on that date, as considered in the consolidated financial results. The consolidated financial results also include the Group's share of net profit/loss of Rs. Nil and total comprehensive income/ loss of Rs. Nil for the half year ended 30th September 2022, as considered in the consolidated financial results.

We draw attention to Note 6 & 7 of the consolidated financial statements, which describes the Group management evaluation of Covid 19 impact on the future business operations and future cash flows of the

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RAJ NIRANJAN ASSOCIATES

Chartered Accountants

Group and its consequential effects on the carrying value of assets as on 30th September 2022. In view of uncertain economic conditions, the Group's management evaluation of impact on subsequent periods is highly dependent upon conditions as they evolve. Our conclusion on the Statements is not modified in respect of this matter.

Based on our review conducted and procedures performed and based on the consideration of the review reports of other auditors, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified and based solely on such unaudited financial results.

For Raj Niranjani Associates
Chartered Accountants
FRN: 108309W



Raj Advani
Partner
M.No.: 039953
UDIN: 22039953BDXTKW3436

Place: Thane
Dated: 23 November 2022

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

Branches :
Delhi|Ahmedabad|Surat|Pune|Nagpur|Indore|Bhopal|Hyderabad|Haldwani|Ajmer|Jalandhar|Bangalore|Chennai|Kolkata

November 23, 2022

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 the Un-Audited Financial Results for the quarter and half year ended 30th September, 2022 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

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Validate

Cash flow statement, indirect

Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-312.957
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	287.357
	Adjustments for decrease (increase) in inventories	0.000
	Adjustments for decrease (increase) in trade receivables, current	0.000
	Adjustments for decrease (increase) in trade receivables, non-current	84.180
	Adjustments for decrease (increase) in other current assets	0.000
	Adjustments for decrease (increase) in other non-current assets	-138.720
	Adjustments for other financial assets, non-current	0.000
	Adjustments for other financial assets, current	0.000
	Adjustments for other bank balances	0.000
	Adjustments for increase (decrease) in trade payables, current	-31.871
	Adjustments for increase (decrease) in trade payables, non-current	0.000
	Adjustments for increase (decrease) in other current liabilities	151.722
	Adjustments for increase (decrease) in other non-current liabilities	0.000
	Adjustments for depreciation and amortisation expense	8.261
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	-13.705
	Adjustments for provisions, non-current	0.000
	Adjustments for other financial liabilities, current	0.000
	Adjustments for other financial liabilities, non-current	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for interest income	0.085
	Adjustments for share-based payments	0.000
	Adjustments for fair value losses (gains)	0.000
	Adjustments for undistributed profits of associates	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	-2.971
	Other adjustments for non-cash items	0.000

Regd. Office :
 Plot No. 1, Gandhinagar,
 L.B.S. Marg,
 Kanjurmarg (W), Mumbai - 400 078.
 Tel.: 25770446 / 25775843



Website: www.cinevistaas.com
 E-mail: helpdesk@cinevistaas.com
 CIN: L92130MH1997PLC107871

Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
Total adjustments for reconcile profit (loss)	344.168
Net cash flows from (used in) operations	31.211
Dividends received	0.000
Interest paid	0.000
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
Net cash flows from (used in) operating activities	31.211
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.000
Cash flows used in obtaining control of subsidiaries or other businesses	0.000
Other cash receipts from sales of equity or debt instruments of other entities	0.000
Other cash payments to acquire equity or debt instruments of other entities	0.000
Other cash receipts from sales of interests in joint ventures	0.000
Other cash payments to acquire interests in joint ventures	0.000
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
Proceeds from sales of property, plant and equipment	6.941
Purchase of property, plant and equipment	0.000
Proceeds from sales of investment property	0.000
Purchase of investment property	0.000
Proceeds from sales of intangible assets	0.000
Purchase of intangible assets	0.000
Proceeds from sales of intangible assets under development	0.000
Purchase of intangible assets under development	0.000
Proceeds from sales of goodwill	0.000
Purchase of goodwill	0.000
Proceeds from biological assets other than bearer plants	0.000
Purchase of biological assets other than bearer plants	0.000
Proceeds from government grants	0.000
Proceeds from sales of other long-term assets	0.000
Purchase of other long-term assets	0.000
Cash advances and loans made to other parties	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
Dividends received	0.000
Interest received	0.085
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000



	Net cash flows from (used in) investing activities	7.026
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.000
	Payments from changes in ownership interests in subsidiaries	0.000
	Proceeds from issuing shares	0.000
	Proceeds from issuing other equity instruments	0.000
	Payments to acquire or redeem entity's shares	0.000
	Payments of other equity instruments	0.000
	Proceeds from exercise of stock options	0.000
	Proceeds from issuing debentures notes bonds etc	0.000
	Proceeds from borrowings	185.751
	Repayments of borrowings	0.000
	Payments of finance lease liabilities	0.000
	Payments of lease liabilities	0.000
	Dividends paid	0.000
	Interest paid	273.652
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) financing activities	-87.901
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-49.664
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.000
	Net increase (decrease) in cash and cash equivalents	-49.664
	Cash and cash equivalents cash flow statement at beginning of period	50.534
	Cash and cash equivalents cash flow statement at end of period	0.870

For CINEVISTA LIMITED

Srujan Krishna
Chairman



Home

Validate

Cash flow statement, indirect

Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Cash flows from used in operating activities		
	Profit before tax	-312.929
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	287.357
	Adjustments for decrease (increase) in inventories	0.000
	Adjustments for decrease (increase) in trade receivables, current	
	Adjustments for decrease (increase) in trade receivables, non-current	84.180
	Adjustments for decrease (increase) in other current assets	
	Adjustments for decrease (increase) in other non-current assets	-138.720
	Adjustments for other financial assets, non-current	
	Adjustments for other financial assets, current	
	Adjustments for other bank balances	
	Adjustments for increase (decrease) in trade payables, current	-31.871
	Adjustments for increase (decrease) in trade payables, non-current	
	Adjustments for increase (decrease) in other current liabilities	151.722
	Adjustments for increase (decrease) in other non-current liabilities	
	Adjustments for depreciation and amortisation expense	8.261
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
	Adjustments for provisions, current	-13.705
	Adjustments for provisions, non-current	
	Adjustments for other financial liabilities, current	
	Adjustments for other financial liabilities, non-current	
	Adjustments for unrealised foreign exchange losses gains	
	Adjustments for dividend income	
	Adjustments for interest income	0.085
	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)	-2.971
	Other adjustments for non-cash items	



Share of profit and loss from partnership firm or association of persons or limited liability partnerships	
Total adjustments for reconcile profit (loss)	344.167
Net cash flows from (used in) operations	31.238
Dividends received	
Interest paid	
Interest received	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
Net cash flows from (used in) operating activities	31.238
Cash flows from used in investing activities	
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	
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	6.941
Purchase of property, plant and equipment	
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	0.085
Income taxes paid (refund)	
Other inflows (outflows) of cash	



Regd. Office :
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 Tel.: 25770446 / 25775843

Website: www.cinevistaas.com
 E-mail: helpdesk@cinevistaas.com
 CIN: L92130MH1997PLC107871

	Net cash flows from (used in) investing activities	7.026
Cash flows from used in financing activities		
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		185.731
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest paid		273.652
Income taxes paid (refund)		
Other inflows (outflows) of cash		
	Net cash flows from (used in) financing activities	-87.921
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-49.657
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		
	Net increase (decrease) in cash and cash equivalents	-49.657
Cash and cash equivalents cash flow statement at beginning of period		50.273
	Cash and cash equivalents cash flow statement at end of period	0.616

For CINEVISTA LIMITED

Suren Krishna
Chairman

