

May 15, 2026

To, BSE Limited, Department of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 Scrip Code: 532807	To, National Stock Exchange of India Limited Listing Department, Exchange Plaza, C- 1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai– 400051 Scrip Code: CINELINE
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Subject: Outcome of Board Meeting held on Friday, May 15, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("*Listing Regulations*"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., **Friday, May 15, 2026**, has *inter-alia*, considered and approved the following:

1. Audited Financial Results of the Company for the quarter and year ended March 31, 2026:

In terms of the provisions of Regulation 33 of Listing Regulations, we are enclosing herewith copy of following as **Annexure I**:

- Audited Financial Results of the Company for the quarter and year ended March 31, 2026;
- Statement of Assets and Liabilities as at March 31, 2026;
- Cash Flow Statement for the year ended March 31, 2026; and
- Independent Auditor's Report issued by M/s. KKC & Associates LLP, Statutory Auditors of the Company

Further, pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations, a declaration of Unmodified Opinion by the Director of the Company, in respect of the Audited Financial Results of the Company for the financial year ended March 31, 2026 is also enclosed herewith as **Annexure II**.

The aforesaid results shall be published in the newspapers in terms of Regulation 47 of SEBI Listing Regulations and will also be made available on the company's website at <https://www.moviemax.co.in/> in compliance with Regulation 46(2) of SEBI Listing Regulations

2. Recommendation of Final Dividend for the Financial Year ended March 31, 2026.

The Board of Directors has recommended a final dividend of Rs. 1.25 per equity share (25 % of face value), for the financial year 2025-26, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company. The record date for payment of final dividend shall be fixed and intimated in due course.

The meeting of the Board of Directors commenced at 12:15 P.M. and concluded at 2:00 P.M.

Kindly take the same on your record.

Yours faithfully
For **Cineline India Limited**



Mr. Rasesh Kanakia
Chairman & Whole Time Director
DIN:00015857

Encl. A/a



Cineline India Limited

kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Independent Auditor's report on annual financial results of Cinline India Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Cinline India Limited

Opinion

1. We have audited the accompanying financial results of Cinline India Limited ("the Company") for the year ended 31 March 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - 2.1. are presented in accordance with the requirements of the Listing Regulations in this regard; and
 - 2.2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') and other accounting principles generally accepted in India, of the net profit and Other Comprehensive Income and Other Financial Information for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standard on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibilities for the Financial Results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit after tax and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. 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 the 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.



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Suite 52, Bombay Mutual Building, Sir Phirozshah Mehta Road, Fort, Mumbai 400001, India

kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

5. In preparing the financial results, the Board of Directors is 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the financial results 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 can arise 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 results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 8.1. Identify and assess the risks of material misstatement of the financial results, 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.
 - 8.2. 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 our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - 8.3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - 8.4. Conclude on the appropriateness of the Board of Directors' 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 results 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.
 - 8.5. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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9. 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.
10. 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.

Other Matters

11. The financial results include the result for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

Divesh B Shah

Divesh B Shah

Partner

ICAI Membership No: 168237

UDIN:26168237UYKQFX2135



Place: Mumbai

Date: 15 May 2026

Sunshine Tower, Level 19, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013, India

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Suite 52, Bombay Mutual Building, Sir Phirozshah Mehta Road, Fort, Mumbai 400001, India

Statement of audited financial results for the quarter and year ended 31 March 2026

(in ₹ lakhs, except per share data)

Sr.No.	Particulars	Quarter ended			Year ended	
		31 Mar 2026 (Audited)	31 Dec 2025 (Unaudited)	31 Mar 2025 (Audited)	31 Mar 2026 (Audited)	31 Mar 2025 (Audited)
	Revenue					
I	Revenue from operations	6,222.74	6,720.57	5,500.63	23,669.62	21,062.14
II	Other income	127.67	304.74	116.42	830.98	230.47
III	Total Income (I + II)	6,350.41	7,025.31	5,617.05	24,500.60	21,292.61
	IV Expenses					
	Movie exhibition cost	1,898.65	1,908.64	1,643.17	6,777.25	6,103.35
	Consumption of food and beverages	341.98	389.70	294.10	1,387.60	1,289.82
	Power and fuel	450.94	448.92	399.68	1,839.92	1,695.36
	Employee benefits expense	432.44	473.03	504.04	1,827.12	1,840.31
	Finance costs	342.06	340.17	743.07	1,321.75	2,869.91
	Depreciation & amortization expenses	817.29	731.87	670.40	2,928.96	2,445.56
	Other expenses	1,721.27	1,782.33	1,802.14	6,890.94	6,141.66
	Total Expenses (IV)	6,004.63	6,074.66	6,056.60	22,973.54	22,385.97
V	Profit/(Loss) before exceptional item and tax (III - IV)	345.78	950.65	(439.55)	1,527.06	(1,093.36)
VI	Exceptional Items (refer note 4 & 5)	-	(59.19)	(6,947.94)	(59.19)	(6,947.94)
VII	Profit/(Loss) before tax (V-VI)	345.78	891.46	(7,387.49)	1,467.87	(8,041.30)
VIII	Tax expense					
	Current tax	81.27	200.08	-	243.99	-
	MAT credit Reversal/(Credit)	93.34	-	32.89	93.34	32.89
	Deferred tax charge/ (Credit)	(160.39)	70.17	(1,844.96)	(21.04)	(2,003.21)
	(Excess)/Short provision for tax of earlier year	-	-	-	-	-
IX	Profit/(Loss) from continuing operations (VII -VIII)	331.56	621.20	(5,575.43)	1,151.58	(6,070.98)
	Profit/(Loss) from discontinued operation (refer note 4)	-	-	(33.76)	-	8.76
	Tax on discontinued operation	-	-	8.50	-	(2.20)
X	Profit/(Loss) from discontinued operation after tax	-	-	(25.26)	-	6.56
XI	Profit/(Loss) for the period (IX + X)	331.56	621.20	(5,600.69)	1,151.58	(6,064.42)
XII	Other comprehensive income					
	A (i) Items that will not be reclassified to profit or (loss)	(0.22)	0.22	2.06	19.25	17.47
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	0.05	(0.05)	(0.52)	(4.81)	(4.37)
	B (i) Items that will be reclassified to profit or (loss)	(10.14)	10.14	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or (loss)	2.53	(2.53)	-	-	-
XIII	Total comprehensive income for the period (XI +XII)	323.78	628.98	(5,599.15)	1,166.02	(6,051.32)
XIV	Paid up equity share capital	1,713.32	1,713.32	1,713.32	1,713.32	1,713.32
XV	Other equity (excluding revaluation reserve)	-	-	-	13,775.42	12,609.40
	Earnings per equity share of ₹ 5 each					
	Basic and diluted from continuing operations (Not annualised)	0.97	1.81	(16.27)	3.36	(17.72)
	Basic and diluted-from discontinued operations (Not annualised)	-	-	(0.07)	-	0.02



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Balance Sheet as at 31 March 2026

(in ₹ lakhs)

Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
Assets		
Non-current assets		
(a) Property, Plant and Equipment	13,705.66	11,854.50
(b) Capital work in progress	1,024.28	419.43
(c) Right to Use assets	10,541.73	9,488.69
(d) Intangible assets	149.05	163.63
(e) Financial assets		
(ii) Other non-current financial assets	1,035.74	1,075.80
(f) Other non-current assets	304.94	32.67
(g) Non-current tax assets (net)	7.92	139.83
(h) Deferred tax assets (net)	2,188.08	2,260.38
Total non current assets	28,957.40	25,434.93
Current assets		
(a) Inventories	245.84	242.95
(b) Financial Assets		
(i) Trade receivables	196.55	183.68
(ii) Cash and bank balances	990.12	3,326.76
(iii) Loans	1,576.94	1,250.00
(iv) Other current financial assets	1,471.17	606.86
(c) Other current assets	245.61	379.29
Total current assets	4,726.23	5,989.54
Exceptional Items (refer note 4 & 5)	33,683.63	31,424.47
Equity and Liabilities		
Equity		
(a) Equity Share capital	1,713.32	1,713.32
(b) Other Equity	13,775.42	12,609.40
Total equity	15,488.74	14,322.72
Liabilities		
Non-current liabilities		
Profit/(Loss) from discontinued operation (refer note 4)		
(i) Lease liabilities	10,840.69	10,048.76
(ii) Other non current financial liabilities	303.79	1,529.72
(b) Provisions	240.75	179.13
(c) Other non-current liabilities	2.00	3.48
Total non current liabilities	11,387.23	11,761.09
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
- Short Term borrowings	-	13.65
(ii) Lease liabilities	1,230.62	543.86
(iii) Trade payables		
- Total outstanding dues of Micro Enterprise & Small Enterprise	292.98	211.45
- Total outstanding dues of Other Creditors	1,770.57	1,406.06
(iv) Other current financial liabilities	2,931.29	2,723.22
(b) Other current liabilities	544.89	407.12
(c) Provisions	37.31	35.30
Total current liabilities	6,807.66	5,340.66
Total equity and liabilities	33,683.63	31,424.47



Notes to the results for the quarter and year ended 31 March 2026

- 1 The above results for the quarter and year ended 31 March 2026 were subject to statutory audit by statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 15 May 2026.
- 2 The Board of Directors have recommended a dividend of Rs. 1.25 /- per share of face value Rs.5/- each aggregating Rs.428.33 Lakhs for the year ended 31/03/2026.
- 3 Considering the nature of operations and the manner in which the chief operating decision maker of the Company reviews the operating results, the Company has concluded that there is only one operating segment as per Ind AS 108 "Operating Segments". Accordingly, no separate disclosures of segment information have been made.
- 4 In previous year, as approved by the shareholders in the Extra Ordinary General Meeting held on 19 June, 2024, The Company had sold its entire investment in R&H Spaces Private Limited, a material wholly owned subsidiary of the Company, to Sparsh Vidyut Private Limited after business hours on 31 March 2025 for an enterprise valuation of ₹ 270 crores. Accordingly as required by Ind AS 105, the results of the same had been classified as " Profit/(loss) from Discontinued Operations". The resulting Loss on sale of subsidiary had been disclosed as exceptional item.
- 5 The Government of India has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health, and Working Conditions Code, 2020 ("Labour Codes") with effect from 21st November 2025, which consolidates 29 existing labour laws. The Labour Codes, amongst other things introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The Ministry of Labour & Employment has Issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from these regulatory changes. In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on actuarial valuation, the Company has assessed and disclosed the financial impact of these changes as "Statutory Impact of New Labour Codes" under Exceptional Items In the financial results for the year ended 31st March 2026. The Company has recognized, Rs. 59.19 Lakhs as Statutory Impact of New Labour Codes towards additional Gratuity and Compensated absences, classified as past service cost, primarily due to the revised definition of wages under the Labour Codes.
- 6 The Company does not have any subsidiary companies, hence consolidation is not required.
- 7 The statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing figure of the audited year ended figures and published nine months of the respective financials years, which were subject to limited review by the statutory auditors of the company.



Place: Mumbai

Date : 15 May 2026



For Cineline India Limited

Rasesh B. Kanakia

Chairman

DIN: 00015857

CINELINE

MOVIE **MX**

Date: 15th May ,2026

National Stock Exchange of India Limited

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BSE Limited

Corporate Relationship Department
1st Floor, New Trading Ring,
PJ Towers, Dalal Street,
Fort, Mumbai - 400 001
Fax: 022-22722061/41/39/37

Company Code: CINELINE (NSE) / 532807(BSE)

Sub: Declaration pursuant to Regulation 33 (3) (d) as amended by the SEBI (Listing Obligation & Disclosure Requirements) Regulation (Amendment) Regulation, 2016.

Dear Sir,

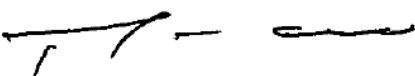
We hereby declare that the Statutory Auditors, KKC & Associates LLP, Chartered Accountants (ICAI Firm Registration No. 105146W) have issued an Unmodified Audit Report on Financial Statements of the Company for the fourth quarter and year ended March 31, 2026.

The declaration is issued in compliance of Regulation 33 (3) (d) as amended by the SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 as amended.

This is for your information and record.

Kindly acknowledge the same.

Yours truly,
For Cinline India Limited



Rasesh Kanakia
Chairman



Place: Mumbai
Date: 15.05.2026

Cinline India Limited

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