CINELINE MOVIE MAX

July 27, 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**

Subject: Outcome of Board Meeting held on Monday, July 27, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and 33 of the Securities and Exchange Board of India (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. on Monday, July 27, 2026, inter-alia, considered and approved Un-Audited Financial Results of the Company for the quarter ended June 30, 2026.

In terms of the provisions of Regulation 33 of Listing Regulations, we are enclosing herewith copy of the Un-Audited Financial Results for the quarter ended June 30, 2026 along with the Limited Review Report received from the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 11:30 A.M. and concluded at 01:45 P.M.

Kindly take the same on your record.

Yours faithfully
For **Cineline India Limited**

CINELINE INDIA LIMITED MUMBAI

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

Encl. A/a

Independent Auditor's Review Report on unaudited financial results for the quarter ended 30 June 2026 of Cineline India Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Cineline India Limited

Introduction

1. We have reviewed the accompanying statement of unaudited financial results of Cineline India Limited ('the Company') for the quarter ended 30 June 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the Statement for identification purpose only.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' specified in section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. 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 ('the ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS, specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

kkc & associates llp
HK
Chartered Accountants

Other Matter

5. Attention is drawn to the fact that the figures for the quarter ended 31 March 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published unaudited year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

   Our conclusion is not modified in respect of this matter.

For **KKC & Associates LLP**
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration Number: 105146W/W100621

Diveshbshah

Divesh B Shah
Partner
ICAI Membership No: 168237
UDIN: 26168237VQHQAL7674

kkc & associates llp HK Chartered Accountants

Place: Mumbai
Date: 27 July 2026

Cineline India Limited
2nd Floor, A & B wing, Vilco Centre, Subhash Road, Opp. Garware, Vile Parle (E), Mumbai- 400057
CIN L92142MH2002PLC135964

Statement of unaudited financial results for the quarter ended 30 June 2026 (in ₹ lakhs, except per share data)

Sr.No.	Particulars	Quarter ended			Year ended
		30 June 2026 (Unaudited)	31 Mar 2026 (Audited)	30 June 2025 (Unaudited)	31 Mar 2026 (Audited)
	Revenue				
I	Revenue from operations	5,927.46	6,222.74	4,528.98	23,669.62
II	Other income	103.47	127.67	169.83	830.98
III	**Total Income (I + II)**	**6,030.93**	**6,350.41**	**4,698.81**	**24,500.60**
IV	**Expenses**				
	Movie exhibition cost	1,525.81	1,898.65	1,216.77	6,777.25
	Consumption of food and beverages	360.31	341.98	295.92	1,387.60
	Power and fuel	621.58	450.94	457.43	1,839.92
	Employee benefits expense	477.51	432.44	436.32	1,827.12
	Finance costs	364.59	342.06	324.48	1,321.75
	Depreciation & amortization expenses	890.84	817.29	684.21	2,928.96
	Other expenses	1,784.23	1,721.27	1,554.11	6,890.94
	Total Expenses (IV)	**6,024.87**	**6,004.63**	**4,969.24**	**22,973.54**
V	Profit/(Loss) before exceptional item and tax (III - IV)	6.06	345.78	(270.43)	1,527.06
VI	Exceptional Items (refer note 3 & 4)	(154.19)	-	-	(59.19)
VII	**Profit/(Loss) before tax (V-VI)**	**(148.13)**	**345.78**	**(270.43)**	**1,467.87**
VIII	Tax expense				
	Current tax	-	81.27	-	243.99
	MAT credit Reversal/(Credit)	86.38	93.34	-	93.34
	Deferred tax charge/ (Credit)	(113.53)	(160.39)	(64.55)	(21.04)
	(Excess)/Short provision for tax of earlier year	-	-	-	-
IX	**Profit/(Loss) from continuing operations (VII -VIII)**	**(120.98)**	**331.56**	**(205.88)**	**1,151.58**
	Profit/(Loss) from discontinued operation	-	-	-	-
	Tax on discontinued operation	-	-	-	-
X	**Profit/(Loss) from discontinued operation after tax**	-	-	-	-
XI	**Profit/(Loss) for the period (IX + X)**	**(120.98)**	**331.56**	**(205.88)**	**1,151.58**
XII	**Other comprehensive income**				
	A (i) Items that will not be reclassified to profit or (loss)	9.91	(0.22)	2.74	19.25
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	(2.48)	0.05	(0.69)	(4.81)
	B (i) Items that will be reclassified to profit or (loss)	-	(10.14)	(8.39)	-
	(ii) Income tax relating to items that will be reclassified to profit or (loss)	-	2.53	2.10	-
XIII	**Total comprehensive income for the period (XI +XII)**	**(113.55)**	**323.78**	**(210.12)**	**1,166.02**
XIV	Paid up equity share capital	1,713.32	1,713.32	1,713.32	1,713.32
XV	Other equity (excluding revaluation reserve)	-	-	-	13,775.42
	Earnings per equity share of ₹ 5 each				
	Basic and diluted from continuing operations (Not annualised)	(0.35)	0.97	(0.60)	3.36
	Basic and diluted-from discontinued operations (Not annualised)	-	-	-	-

CINELINE INDIA LIMITED MUMBAI

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Notes to unaudited financials results for the quarter ended 30 June 2026

1. The above results for the quarter ended 30 June 2026 were subject to limted review by statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 27 July 2026.

2. 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.

3. 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.
The Company continues to monitor the developments relating to the implementation of the Labour Codes and will review the estimates as further clarification and Rules are notified.

4. On 21 May 2026, a fire incident occurred at Pacific Mall, Kaushambi, Ghaziabad, which impacted the Company's cinema premises located within the mall. The fire was promptly contained by the mall's fire-fighting system, preventing any further spread of the incident.

   The assets at the affected premises are adequately insured, including coverage under a Loss of Profit insurance policy. Accordingly, the Company has lodged an insurance claim with the insurer in respect of the loss incurred. The assessment of the claim by the insurer is currently in progress, and the ultimate recoverable amount will be recognized as an exceptional income upon reasonable certainty of its realization, in accordance with the applicable accounting standards.

   The Company has derecognised the damaged assets, Rs.154.19 Lakhs as required under Ind- AS 16 and disclosed it under Exceptional items in financial results for the quarter ended 30th June, 2026.

5. The statement includes the results for the quarter ended March 31, 2026 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.

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CINELINE INDIA LIMITED MUMBAI

For Cineline India Limited

Rasesh B. Kanakia
Chairman
DIN: **00015857**

Place: Mumbai
Date : 27 July 2026