

January 28, 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 January 28, 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 Wednesday, January 28, 2026, inter-alia, considered and approved Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2025.

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 December 31, 2025 along with the Limited Review Report received from the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 12:00P.M. and concluded at 01:20P.M.

Kindly take the same on your record.

Yours faithfully
For Cinline India Limited



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

Encl. A/a

Cinline India Limited

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kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Independent Auditor's Review Report on unaudited financial results for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 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

Introduction

1. We have reviewed the accompanying statement of unaudited financial results of Cinline India Limited ('the Company') for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 ('the Statement'), 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'). 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.



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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.

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: 26168237TTNELE3980



Place: Mumbai

Date: 28 January 2026

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Statement of unaudited financial results for quarter and nine months ended 31 December 2025

(In ₹ lakhs, except per share data)

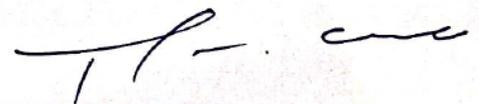
Sr.No. Particulars	Quarter ended			Nine months ended		Year ended
	31 Dec 2025 (Unaudited)	30 Sep 2025 (Unaudited)	31 Dec 2024 (Unaudited)	31 Dec 2025 (Unaudited)	31 Dec 2024 (Unaudited)	31 Mar 2025 (Audited)
Revenue						
I Revenue from operations	6,720.57	6,197.33	6,330.58	17,446.88	15,561.51	21,062.14
II Other income	304.74	228.74	39.08	703.31	114.05	230.47
III Total Income (I + II)	7,025.31	6,426.07	6,369.66	18,150.19	15,675.56	21,292.61
IV Expenses						
Movie exhibition cost	1,908.64	1,753.19	1,918.94	4,878.60	4,460.18	6,103.35
Consumption of food and beverages	389.70	360.00	373.43	1,045.62	995.72	1,289.82
Power and fuel	448.92	482.63	442.15	1,388.98	1,295.68	1,695.36
Employee benefits expense	473.03	485.33	458.60	1,394.68	1,332.42	1,840.31
Finance costs	340.17	315.04	682.94	979.69	2,126.84	2,869.91
Depreciation & impairment expenses	731.87	695.59	681.47	2,111.67	1,775.16	2,445.56
Other expenses	1,782.33	1,833.23	1,659.33	5,169.67	4,343.37	6,141.66
Total Expenses (IV)	6,074.66	5,925.01	6,216.86	16,968.91	16,329.37	22,385.97
V Profit/(Loss) before exceptional item and tax (III - IV)	950.65	501.06	152.80	1,181.28	(653.81)	(1,093.36)
VI Exceptional Items (refer note 3 & 4)	(59.19)	-	-	(59.19)	-	(6,947.94)
VII Profit/(Loss) before tax (V-VI)	891.46	501.06	152.80	1,122.09	(653.81)	(8,041.30)
VIII Tax expense						
Current tax	200.08	(37.36)	-	162.72	-	-
MAT credit Reversal/(Credit)	-	-	-	-	-	32.89
Deferred tax charge/ (Credit)	70.17	133.73	41.06	139.35	(158.25)	(2,003.21)
(Excess)/Short provision for tax of earlier year	-	-	-	-	-	-
IX Profit/(Loss) from continuing operations (VII -VIII)	621.21	404.69	111.74	820.02	(495.56)	(6,070.98)
Profit/(Loss) from discontinued operation (refer note 3)	-	-	(3.58)	-	42.51	8.76
Tax on discontinued operation	-	-	0.69	-	(10.70)	(2.20)
X Profit/(Loss) from discontinued operation after tax	-	-	(2.88)	-	31.81	6.56
XI Profit/(Loss) for the period (IX + X)	621.21	404.69	108.85	820.02	(463.75)	(6,064.42)
XII Other comprehensive income						
A (i) Items that will not be reclassified to profit or (loss)	0.22	(2.87)	7.42	0.09	15.41	17.47
(ii) Income tax relating to items that will not be reclassified to profit or (loss)	(0.05)	0.72	(1.86)	(0.02)	(3.85)	(4.37)
B (i) Items that will be reclassified to profit or (loss)	- 10.14	(2.06)	-	(0.31)	-	-
(ii) Income tax relating to items that will be reclassified to profit or (loss)	(2.53)	0.51	-	0.08	-	-
XIII Total comprehensive income for the period (XI +XII)	628.99	400.99	114.41	819.86	(452.19)	(6,051.32)
XIV Paid up equity share capital	1,713.32	1,713.32	1,713.32	1,713.32	1,713.32	1,713.32
XV Other equity (excluding revaluation reserve)	-	-	-	-	-	12,609.40
Earnings per equity share of ₹ 5 each						
Basic and diluted from continuing operations (Not annualised)	1.81	1.18	0.33	2.39	(1.45)	(17.72)
Basic and diluted from discontinued operations (Not annualised)	-	-	(0.01)	-	0.09	0.02



Notes to unaudited financial results for quarter and nine months ended 31 December 2025

- 1 The above results for the quarter and nine months ended 31 December 2025 were subject to limited review by Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 28 January 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 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.
- 4 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 quarter and nine months ended 31st December 2025.
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.
- 5 The Company doesn't have any subsidiary companies hence consolidation is not required.

For Cineline India Limited



Rasesh B. Kanakia

Chairman

DIN: 00015857

Place: Mumbai

Date : 28 January 2026

