

CINELINE

MOVIE MAX

30th July, 2025

To,

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051,
Maharashtra, India.

BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring,
PJ Towers, Dalal Street,
Fort, Mumbai - 400 001,
Maharashtra, India.

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

Sub: Outcome of Board Meeting pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**SEBI LODR**").

Dear Sir / Madam,

This is to inform you that the Board of the Directors ("**Board**") of Cinline India Limited ("**Company**") at their meeting held today viz. Tuesday, July 30, 2025, inter alia, considered and approved the Unaudited Standalone Financial Results of the Company for the quarter ended 30th June, 2025 as recommended by the Audit Committee of the Board of Director of the Company. Enclosed herewith a copy of the Unaudited Standalone Financial Results along with Limited Review Report issued by KKC & Associates LLP, Statutory Auditors of the Company (copy enclosed as Annexure A).

The board meeting of the directors of the Company commenced at 11:00 AM (IST) and was concluded at 12:45 P.M. (IST).

The above is for your information and dissemination to the public at large.

Thanking you.

For Cinline India Limited


Mr. Rasesh Kanakia
Chairman
(DIN:00015857)



Enclosure: As stated above.

Cinline India Limited

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(India). Tel.: +91-22-67266688, Email: investor@cinline.co.in,
Corporate Identity Number (CIN): L92142MH2002PLC135964; www.moviemax.co.in

kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Independent Auditor's Review Report on unaudited financial results for the quarter ended 30 June 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 30 June 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').
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, 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 the aforesaid Ind AS 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

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Other Matter

5. Attention is drawn to the fact that the figures for the quarter ended 31 March 2025 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.

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: 25168237BMIOPZ3167



Place: Mumbai
Date: 30 July 2025

Statement of unaudited financial results for quarter ended 30 June 2025

(in ₹ lakhs, except per share data)

Sr.No. Particulars	Quarter ended			Year ended
	30 June 2025 (Unaudited)	31 Mar 2025 (Audited)	30 June 2024 (Unaudited)	31 Mar 2025 (Audited)
Revenue				
I Revenue from operations	4,528.98	5,500.63	3,647.27	21,062.14
II Other income	169.83	116.42	44.79	230.47
III Total Income (I + II)	4,698.81	5,617.05	3,692.06	21,292.61
IV Expenses				
Movie exhibition cost	1,216.77	1,643.17	957.86	6,103.35
Consumption of food and beverages	295.92	294.10	259.96	1,289.82
Power and fuel	457.43	399.68	435.55	1,695.36
Employee benefits expense	436.32	504.04	427.55	1,840.31
Finance costs	324.48	743.07	715.95	2,869.91
Depreciation & impairment expenses	684.21	670.40	543.09	2,445.56
Other expenses	1,554.11	1,802.14	1,248.22	6,141.66
Total Expenses (IV)	4,969.24	6,056.60	4,588.18	22,385.97
V Profit/(Loss) before exceptional item and tax (III - IV)	(270.43)	(439.55)	(896.12)	(1,093.36)
VI Exceptional Items (refer note 3.)	-	(6,947.94)	-	(6,947.94)
VII Profit/(Loss) before tax (V-VI)	(270.43)	(7,387.49)	(896.12)	(8,041.30)
VIII Tax expense				
Current tax	-	-	-	-
MAT credit Reversal/(Credit)	-	32.89	-	32.89
Deferred tax charge/ (Credit)	(64.55)	(1,844.95)	(222.63)	(2,003.21)
(Excess)/Short provision for tax of earlier year	-	-	-	-
IX Profit/(Loss) from continuing operations (VII -VIII)	(205.88)	(5,575.43)	(673.49)	(6,070.98)
Profit/(Loss) from discontinued operation (refer note 3)	-	(33.76)	22.41	8.76
Tax on discontinued operation	-	8.50	(5.57)	(2.20)
X Profit/(Loss) from discontinued operation after tax	-	(25.26)	16.84	6.56
XI Profit/(Loss) for the period (IX + X)	(205.88)	(5,600.69)	(656.65)	(6,064.42)
XII Other comprehensive income				
A (i) Items that will not be reclassified to profit or (loss)	2.74	2.06	7.57	17.47
(ii) Income tax relating to items that will not be reclassified to profit or (loss)	(0.69)	(0.52)	(1.89)	(4.37)
B (i) Items that will be reclassified to profit or (loss)	(8.39)	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or (loss)	2.10	-	-	-
XIII -Total comprehensive income for the period (XI +XII)	(210.12)	(5,599.15)	(650.96)	(6,051.32)
XIV Paid up equity share capital	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)	(0.60)	(16.27)	(1.97)	(17.72)
Basic and diluted-from discontinued operations (Not annualised)	-	(0.07)	0.05	0.02



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Notes to unaudited financial results for the quarter ended 30 June 2025

- 1 The above results for the quarter ended 30 June 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 30 July 2025.
- 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 In previous year, the shareholders had approved issuance of 38,46,153 Warrants, each convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company having face value of ₹5/- ("Equity Share") each ("Warrants") at a price (including the Warrant subscription price and the Warrant exercise price) of ₹117 each payable in cash ("Warrant Issue Price"), aggregating upto ₹ 45 crores in the Extra Ordinary General Meeting held on 8 January 2025. We had received the warrant subscription money and accordingly warrants had been allotted on 3 February, 2025.
- 5 The Company doesn't have any subsidiary companies hence consolidation is not required.
- 6 The statement includes the results for the quarter ended 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.

For Cineline India Limited



Rasesh B. Kanakia
Chairman
DIN: 00015857

Place: Mumbai
Date : 30 July 2025

