

Date: May 30, 2025

The Manager,
Corporate Relationship Department
Bombay Stock Exchange Limited
1st Floor, New Trading Ring,
P. J. Towers, Dalal Street,
Mumbai 400 001

The Manager,
Listing Department
The National Stock Exchange of India Ltd.
Exchange Plaza, 5th floor, Plot No. C/1, 'G'
block, Sandra Kurla Complex, Sandra (E),
Mumbai 400 051

Dear Sir / Madam,

Sub: Disclosure of the Impact of Audit Qualifications

Pursuant to the SEBI Notification No SEBI/ LAD-NRO/GN2016-17/001 Dated May 26th, 2016 and Circular No CIR/CFD/CMD/56/2016 Dated May 27, 2016 issued by the Securities & Exchange Board of India (SEBI) on Disclosure of the Impact of Audit qualifications by the Listed Entities prescribed in Schedule VII read with Regulation 33 and Regulation 52 of SEBI (LODR), (Amendment), Regulations, 2016, We submit here with enclosed Statement on Impact of Audit Qualifications for the financial result of the company for the year ended 31st March, 2025

It is requested to take this intimation on record.

Thanking you

Yours sincerely,
For Cinevista Limited



Kilpa Goradia
Company Secretary
M. No.: F11934



Encl.: As above

Corporate Office:

Flat no. 7 & 8, Silver Croft, Off T.P.S. III,
Corner of 16th & 33rd Road,
Bandra (W), Mumbai - 400050

Regd. Office:

1, Silver Croft, Off. T.P.S. III, Corner of 16th and 33rd Road,
Bandra West, Mumbai - 400050

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

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025. [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Table I

		(Amount in Lacs)	
Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	1167.98	1167.98
2.	Total Expenditure	3350.02	3350.02
3.	Net Profit/(Loss)	-2182.04	-2182.04
4.	Earnings Per Share	0	0
5.	Total Assets	14997.10	14997.10
6.	Total Liabilities	9482.50	9482.50
7.	Net Worth	5514.60	5514.60
8.	Any other financial item(s) (as felt appropriate by the management)		

Table II - Audit Qualification (each audit qualification separately):

a	<p>Details of Audit Qualification:</p> <p>a. The Company has not carried out impairment on its investments and advances in subsidiary companies as required by Indian Accounting Standards (Ind AS 36) and continued to carry at cost. On the basis of documents made available to us we are of the opinion that impairment should be carried out on such investments and advances made to the said companies. Had impairment on the said investments and advances been carried out then loss of the current year would have increased by Rs. 62,34,550/- and Rs.3,75,61,682/- respectively.</p> <p>b. The Company has not carried out any impairment on intangible assets as required by Indian Accounting Standard (Ind AS) 36. Since we are not technically qualified to value such intangible assets and in absence of any documents for realizable value of such intangible assets, we are unable to determine whether any adjustment to intangible assets was necessary.</p>
b	Type of Audit Qualification: Qualified Opinion
c	Frequency of qualification: Whether appeared first time: No
d	<p>For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</p> <p>1) The Management of the Company is hopeful of recovering the investments and advances to the subsidiaries.</p>

	advances to the subsidiaries. 2) According to the management of the Company, impairment of the intangible assets is not necessary at this stage as the management of the Company is hopeful of generating income in future by monetization of these assets across different avenues and streams available.
e	For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification: NIL
	(ii) If management is unable to estimate the impact, reasons for the same: NIL
	(iii) Auditors' Comments on (i) or (ii) above: As stated above.

Table III - Signatories:

CEO/Managing Director : SUNIL MEHTA	
CFO : VIJAY SINGH PHOOLKA	<i>Vijay SA</i>
Audit Committee Chairman – MAHRUKH SHAVAK CHIKLIWALA	<i>M. Chikliwala</i>
Statutory Auditor	For RAJ NIRANJAN ASSOCIATES Chartered Accountants Firm Regn. No.: 108309 W <i>R. Advani</i> CA RAJ ADVANI Partner M. No.039953



Place: MUMBAI

Date: 30.05.2025

UDIN : 25039953 BMG44N2986

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Consolidated)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025. [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]




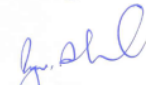

Table I **In Lacs**

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	1168.34	1168.34
2.	Total Expenditure	4330.22	4330.22
3.	Net Profit/(Loss)	-3161.88	-3161.88
4.	Earnings Per Share	0	0
5.	Total Assets	14559.38	14559.38
6.	Total Liabilities	9507.38	9507.38
7.	Net Worth	5052.00	5052.00
8.	Any other financial item(s) (as felt appropriate by the management)		

Table II - Audit Qualification (each audit qualification separately):

a	Details of Audit Qualification: 1) The Company has not carried out any impairment on intangible assets as required by Indian Accounting Standard (Ind AS 36). Since we are not technically qualified to value such intangible assets and in absence of any documents for realizable value of such intangible assets, we are unable to determine whether any adjustment to intangible assets was necessary.
b	Type of Audit Qualification: Qualified Opinion
c	Frequency of qualification: Whether appeared first time: No
d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: 2) According to the management of the Company, impairment of the intangible assets is not necessary at this stage as the management of the Company is hopeful of generating income in future by monetization of these assets across different avenues and streams available.
e	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification: NIL (ii) If management is unable to estimate the impact, reasons for the same: NIL (iii) Auditors' Comments on (i) or (ii) above: As stated above.

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Statutory Auditor	For RAJ NIRANJAN ASSOCIATES Chartered Accountants Firm Regn. No.: 108309 W  CA RAJ ADVANI Partner M. No.039953 



Place: MUMBAI

Date: 30.05.2025

UDIN: 25039953BM4404670