

# SARATH & ASSOCIATES

## CHARTERED ACCOUNTANTS

**Mumbai Office:** Indian Globe Chambers, 4th Floor, 142, W.H. Marg, D.N. Road, Mumbai - 400 001.

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### Annexure VII to Clause 41

#### **When an Unqualified Opinion is Expressed on the Quarterly Financial Results (for companies other than banks)**

#### Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Clause 41 of the Listing Agreement

To

Board of Directors of Cinevista Limited.

We have audited the quarterly financial results of Cinevista Limited for the quarter ended 31 – 12 - 2012 and the year to date results for the period 01-04-2012 to 31-12-2012 attached herewith, being submitted by the company pursuant to the requirement of clause 41 of the Listing Agreement except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2006 as per section 211(3C) of the Companies Act, 1956 or by the Institute of Chartered Accountants of India<sup>5</sup> and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31-12-2012 as well as the year to date results for the period from 01-04-2012 to 31-12-2012

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Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the company in terms of clause 35 of the Listing Agreement and found the same to be correct.

For SARATH & ASSOCIATES..  
Chartered Accountants  
Firm Registration No. 5120 S

(CA. R. LAKSHMIKANTH)  
Partner  
(M.No.F-029081).



Place : Mumbai  
Date : 14 - 02 - 2013.