August 18, 2026

To **The Manager- CRD,** **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai- 400 001 **Scrip Code: 540083**	To **The Manager,** **National Stock Exchange of India Limited** Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai- 400 051 **Symbol: TVVISION**

Dear Sir/ Madam,

Sub: Outcome of Interim Resolution Professional (IRP) convened meeting held on Tuesday, August 18 2026, as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to the provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the Interim Resolution Professional (IRP) in his convened meeting held today i.e., Tuesday, August 18, 2026, inter alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2026.

In terms of the provisions of Regulation 33 of the Listing Regulations, we are enclosing herewith the copy of following;

a. Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2026;
b. Limited Review Report (Standalone and Consolidated) on the said Unaudited Financial Results received from the Statutory Auditors of the Company for the quarter ended June 30, 2026;

The Interim Resolution Professional convened meeting commenced at 01:00 P.M. and concluded at 03.45 P.M.

Kindly take the above information on your record.

Thanking you
Yours faithfully,
For TV Vision Limited

ALOK KUMAR MURARKA
Digitally signed by ALOK KUMAR MURARKA
Date: 2026.08.18 17:36:13 +05'30'

Alok Kumar Murarka
Interim Resolution Professional
IBBI/IPA-001/IP-P-01934/2019-2020/13006

TV VISION LIMITED

CIN : L64200MH2007PLC172707
Regd. Office : 7th Floor, Adhikari Chambers, Oberoi Complex New Link Road,Andheri(West), Mumbai - 400053.
Tel. : 022-4023 0673/022-40230000, Fax : 022-26395459 Email : cs@tvvision.in Website: www.tvvision.in

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(₹ In Lakhs, Except Earning Per Share)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1	**Income**								
	(a) Income from operations	24.45	15.47	757.46	1,415.09	24.45	15.47	757.46	1,415.09
	(b) Other Income	-	1.40	-	1.40	-	2.83	1.00	9.81
	Total Income (a+b)	**24.45**	**16.87**	**757.46**	**1,416.50**	**24.45**	**18.29**	**758.46**	**1,424.90**
2	**Expenditure**								
a.	Cost of Material Consumed	-	76.11	576.74	1,600.60	-	76.11	576.74	1,600.60
b.	Changes in inventories of Finished Goods and Work-in-progress	-	-	-	-	-	-	-	-
c.	Employee Benefit Expense	8.45	19.22	100.86	229.39	8.45	19.22	100.86	229.39
d.	Finance Cost	0.14	9.59	17.07	34.23	0.14	9.59	17.07	34.23
e.	Depreciation & Amortization Expenses	366.30	362.97	367.83	1,474.17	366.30	362.97	367.83	1,474.17
f.	Other Expenses								
	(i) Operating Expenses	-	-	-	-	-	-	-	
	(ii) Other Expenses	11.92	883.90	210.53	1,525.30	13.69	879.77	215.45	1,535.30
	Total Expenditure (a+b+c+d+e+f)	**386.80**	**1,351.80**	**1,273.03**	**4,863.69**	**388.58**	**1,347.67**	**1,277.95**	**4,873.69**
3	**Profit/(Loss) before Exceptional Items & Tax (1-2)**	**(362.35)**	**(1,334.93)**	**(515.57)**	**(3,447.19)**	**(364.13)**	**(1,329.38)**	**(519.48)**	**(3,448.79)**
4	**Exceptional Items**								
5	**Profit/ (Loss) before Tax (3-4)**	**(362.35)**	**(1,334.93)**	**(515.57)**	**(3,447.19)**	**(364.13)**	**(1,329.38)**	**(519.48)**	**(3,448.79)**
6	**Tax Expenses**								
	(i) Income Tax	-	-	-	-	-	-	-	-
	(ii) Short / Excess income tax of previous years	-	0.02	-	0.02	-	-	-	(0.15)
	(ii) MAT Credit Entitlement	-	-	-	-	-	-	-	-
	(iii) Deferred Tax	-	-	-	-	-	-	-	-
	Total Tax Expenses	**-**	**0.02**	**-**	**0.02**	**-**	**-**	**-**	**(0.15)**
7	**Profit/(Loss) after Tax (5-6)**	**(362.35)**	**(1,334.95)**	**(515.57)**	**(3,447.21)**	**(364.13)**	**(1,329.38)**	**(519.48)**	**(3,448.64)**
8	**Share of Profit/(Loss) of Associates**	-	-	-	-	-	-	-	-
9	**Profit/(Loss) for the period**	**(362.35)**	**(1,334.95)**	**(515.57)**	**(3,447.21)**	**(364.13)**	**(1,329.38)**	**(519.48)**	**(3,448.64)**
10	**Other Comprehensive Income (Net of Taxes)**								
	Items that will not be reclassified to profit or loss (net of tax) :	-	-	-	-	-	-	-	-
	a)Changes in fair value of Equity instruments	-	-	-	-	-	-	-	-
	b)Remeasurement of Employee benefits obligations		-	(8.46)	-	-	-	(8.46)	-
	Other Comprehensive Income that will not be reclassified to Profit & Loss	-	-	-	-	-	-	-	-
	Total other Comprehensive Income (net of taxes)	-	-	(8.46)	-	-	-	(8.46)	-
11	**Total Comprehensive Income (9+10)**	**(362.35)**	**(1,334.95)**	**(524.03)**	**(3,447.21)**	**(364.13)**	**(1,329.38)**	**(527.94)**	**(3,448.64)**
12	Paid-up Equity Share Capital (Face Value Rs.10/-)	3,874.45	3,874.45	3,874.45	3,874.45	3,874.45	3,874.45	3,874.45	3,874.45
13	Other Equity	-	(18,299.94)	-	(18,299.94)	-	(21,699.99)	-	(21,699.99)
14	**Earnings Per Share (EPS)**								
	Basic	(0.94)	(3.45)	(1.33)	(8.90)	(0.94)	(3.43)	(1.34)	(8.90)
	Diluted	(0.94)	(3.45)	(1.33)	(8.90)	(0.94)	(3.43)	(1.34)	(8.90)

Notes :

1 The above Standalone & Consolidated unaudited Financial Results of the Company have been reviewed and approved by the Interim Resolution Professional at its meeting held on Tuesday, August 18th, 2026. The Statutory Auditors have carried out the Limited Review of these Standalone & Consolidated Unaudited Financial Results for the quarter ended June 30, 2026 and the same are made available on website of the company www.tvvision.in and website of BSE Limited www.bseindia.com and National Stock Exchange of India Limited on www.nseindia.com where shares of the Company are listed.

2 The Standalone & Consolidated Unaudited Financial Results for the quarter ended June 30, 2026, have been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Company is operating in a single segment viz. Broadcasting. Hence the results are reported on a single segment basis.

4 The account of the company has been classified as non-performing asset by banks in the previous financial years and the banks have not charged the interest / reversed the unpaid interest charged from the date the account has been classified as non-performing. No provision has been made in the books of accounts maintained by the Company for interest / penal interest, if any, on these term loans for the quarter ended June 30, 2026 and in previous financial years. Further, no provision for interest / penal interest, if any, on such term loans has been made in books of accounts, from the date the account of the Company has been classified as non-performing in the books of those banks.

5 The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), has admitted the application filed by Punjab National Bank, a Financial Creditor of the Company on July 30, 2026 under Insolvency and Bankruptcy Code, 2016 ("IBC"), for commencement of the Corporate Insolvency Resolution Process ("CIRP") against the Company. The impact of the CIRP proceedings on the financial results of the Company is presently not ascertainable and will depend upon the outcome of the resolution process under the IBC.

6 Previous year's/ period's figures have been re-grouped / re-arranged / reclassified / reworked wherever necessary to conform with the current year accounting treatment.

For TV Vision Limited
(Company under Corporate Insolvency Resolution Process)

RAVI GAUTAM ADHIKARI
Digitally signed by RAVI GAUTAM ADHIKARI
Date: 2026.08.18 16:38:08 +05'30'

Ravi Adhikari
Chairman & Managing Director from Suspended Board
(DIN:02715055)

ALOK KUMAR MURARKA
Digitally signed by ALOK KUMAR MURARKA
Date: 2026.08.18 17:35:48 +05'30'

Alok Kumar Murarka
Interim Resolution Professional
IP Registration No. IBBI/IPA-001/IP-P-01934/2019-2020/13006

Place: Mumbai

Date : 18th August, 2026

Independent Auditors' Review Report

To the Interim Resolution Professional / Suspended Board of Directors of TV Vision Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **TV Vision Limited** ("the Company") for the quarter ended June 30, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors / Interim Resolution Professional. Our responsibility is to issue a report on these financial statements based on our review.

2. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Material Uncertainty relating to Going Concern

The results are prepared on going concern basis notwithstanding the fact that operations of the Company has substantially reduced as compared to earlier years, initiation of Corporate Insolvency Resolution Process before Hon'ble NCLT by secured lenders, loans have been recalled back by secured lenders, current liabilities are substantially higher than the current assets, issue of notices under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, recovery proceedings initiated with debt recovery tribunal, symbolic possession of mortgaged property provided as collateral by promoters, invocation of part of the shares pledged as collaterals by bank, invocation of corporate guarantees from guarantors of the loan by the secured lenders of the Company and substantial losses incurred by the Company during the quarter ended June 30, 2026, in previous financial years and negative Total Equity as on June 30, 2026. All of the above conditions indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern.

P. PARIKH & ASSOCIATES MUMBAI FRN: 107564W Chartered Accountants

Basis of Qualified Conclusion

i) *During the previous financial year 2025–26, the Company received a copy of a petition filed by Punjab National Bank (PNB), one of the secured lenders of the Company, before the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench under Section 7 of the Insolvency and Bankruptcy Code, 2016 seeking initiation of Corporate Insolvency Resolution Process (CIRP) against the Company. As per the said petition, the amount claimed by PNB and outstanding from the Company as on December 31, 2025 is Rs. 294.43 crores, whereas the outstanding balance appearing in the books of account of the Company as on June 30, 2026 is Rs. 98.94 crores. The difference of Rs.195.50 crores primarily represent interest / penalty not recognized by the Company in the earlier financial years. Consequently, finance costs for the quarter ended June 30,2026 and accumulated losses/other equity and financial liabilities as at June 30, 2026 are understated by at least Rs.195.50 crores. The impact, if any, arising on account of interest for the quarter ended June 30, 2026 could not be determined.*

Further, the account of the company has been classified as non-performing asset by Indian Overseas Bank in the previous financial years and the bank has not charged the interest / reversed the unpaid interest charged from the date the account has been classified as non-performing. No provision has been made in the books of accounts maintained by the Company for interest / penal interest, if any, on these term loans for the quarter ended June 30, 2026 and in previous financial years. Further, no provision for interest / penal interest, if any, on such term loans has been made in books of accounts, from the date the account of the Company has been classified as non-performing in the books of those banks.

Also, such loan outstanding balances of all secured lenders as per the books of accounts are subject to confirmation / reconciliation with the balances as per banks as on June 30, 2026.

ii) *No provision for dimunition in value of investment is made in the books of accounts as on June 30, 2026 even though the fair value of Investment of the Company of Rs. 300 Lakhs in Equity Shares of the Company's Subsidiary Companies i.e. HHP Broadcasting Services Private Limited, MPCR Broadcasting Service Private Limited, UBJ Broadcasting Private Limited and Rs. 3,012 Lakhs in Company's Associate Company i.e. Krishna Showbiz Services Private Limited, is lower than their cost of acquisition. The loss for the quarter ended June 30, 2026 is understated and non-current investments of the Company as on June 30, 2026 are overstated to that extent.*

iii) *The aggregate carrying value of Business and Commercial Rights in the books of the Company as on June 30, 2026 is Rs. 884.10 Lakhs. There is no revenue generation from monetization of these assets during the quarter ended June 30, 2026 due to which the Company has incurred substantial losses during the quarter ended June 30, 2026 and in previous financial years. There is a strong indication of impairment in the value of these Business and Commercial Rights and therefore we are of the opinion that the impairment loss of Rs. 884.10 Lakhs should be provided on all such assets in the books of accounts of the Company as on June 30, 2026. The assets of the Company are overstated and net loss for the quarter ended June 30, 2026 is understated to that extent.*

P. PARIKH & ASSOCIATES
MUMBAI
FRN : 107564W
Chartered Accountants

iv) *The Company has not provided for Interest expenses on late payment of Carriage Fees and other Operational Cost payable to various vendors whose balances are outstanding as on June 30, 2026 which needs to be accounted as per the applicable Indian Accounting Standards as the same is payable to the vendors as per the agreements entered into with them. Further, the working for such interest expenses on late payment of such expenses has not been made by the Company, due to which the exact amount of provision for interest cannot be ascertained as on June 30, 2026. The financial liabilities of the Company and net loss for the quarter ended June 30, 2026, due to non-accounting of provision for interest, are understated to that extent.*

Further, the balances of all creditors outstanding as at June 30, 2026, are subject to confirmation / reconciliation. The impact, if any, arising from non-confirmation on the accounts of the Company is currently unascertainable.

v) *The Company has not obtained an actuarial valuation of its leave encashment and gratuity obligations as at June 30, 2026, as required under the applicable provisions of Indian Accounting Standards (Ind AS) relating to employee benefits. In the absence of an actuarial valuation report, we are unable to determine the amount of liability required to be recognized in respect of leave encashment and gratuity and the resultant impact thereof on the financial statements for the quarter ended June 30, 2026.*

vi) *The Company has not prepared the necessary working for reversal of Input Tax Credit (ITC) availed in respect of creditors whose outstanding amounts have remained unpaid for more than 180 days as on June 30, 2026. Consequently, the Company has not accounted for the corresponding GST liability and applicable interest arising on such non-reversal of ITC as at June 30, 2026.*

In the absence of the requisite working from the Company, we are unable to quantify the resultant GST liability, including applicable interest, and the consequential impact on the financial statements as at June 30, 2026.

Based on our review conducted as above and except for the possible effects of the matters, as described in the Basis of Qualified Conclusion section and Material Uncertainty relating to Going Concern paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

P. PARIKH & ASSOCIATES
MUMBAI
FRN : 107564W
Chartered Accountants

Emphasis of Matters

Attention is drawn to Note No. 5 forming a part of the results wherein it is stated that The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), has admitted the application filed by Punjab National Bank, a Financial Creditor of the Company on July 30, 2026 under Insolvency and Bankruptcy Code, 2016 ("IBC"), for commencement of the Corporate Insolvency Resolution Process ("CIRP") against the Company. The impact of the CIRP proceedings on the financial results of the Company is presently not ascertainable and will depend upon the outcome of the resolution process under the IBC.

For **P. Parikh & Associates**
Chartered Accountants
Firm Registration No. 107564W

P. PARIKH & ASSOCIATES MUMBAI FRN : 107564W Chartered Accountants

Gautam Sanghvi, Partner
Membership No. 155700
Mumbai
August 18, 2026
UDIN:- 26155700OIOQWJ7458

Independent Auditors' Review Report

To the Interim Resolution Professional / Suspended Board of Directors of TV Vision Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **TV Vision Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2026, being submitted by the Parent pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors / Interim Resolution Professional, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities :-
   - i) TV Vision Limited (Holding Company)
   - ii) HHP Broadcasting Services Private Limited (Subsidiary Company)
   - iii) MPCR Broadcasting Service Private Limited (Subsidiary Company)
   - iv) UBJ Broadcasting Private Limited (Subsidiary Company)

P. PARIKH & ASSOCIATES MUMBAI FRN : 107564W Chartered Accountants

Material Uncertainty relating to Going Concern of Holding Company (i.e. TV Vision Limited)

The results are prepared on going concern basis notwithstanding the fact that operations of the Company has substantially reduced as compared to earlier years, initiation of Corporate Insolvency Resolution Process before Hon'ble NCLT by secured lenders, loans have been recalled back by secured lenders, current liabilities are substantially higher than the current assets, issue of notices under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, recovery proceedings initiated with debt recovery tribunal, symbolic possession of mortgaged property provided as collateral by promoters, invocation of part of the shares pledged as collaterals by bank, invocation of corporate guarantees from guarantors of the loan by the secured lenders of the Company and substantial losses incurred by the Company during the quarter ended June 30, 2026, in previous financial years and negative Total Equity as on June 30, 2026. All of the above conditions indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern.

5. **Basis of Qualified Conclusion for accounts of Holding Company (i.e. TV Vision Limited)**

i) *During the previous financial year 2025–26, the Company received a copy of a petition filed by Punjab National Bank (PNB), one of the secured lenders of the Company, before the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench under Section 7 of the Insolvency and Bankruptcy Code, 2016 seeking initiation of Corporate Insolvency Resolution Process (CIRP) against the Company. As per the said petition, the amount claimed by PNB and outstanding from the Company as on December 31, 2025 is Rs. 294.43 crores, whereas the outstanding balance appearing in the books of account of the Company as on June 30, 2026 is Rs. 98.94 crores. The difference of Rs.195.50 crores primarily represent interest / penalty not recognized by the Company in the earlier financial years. Consequently, finance costs for the quarter ended June 30,2026 and accumulated losses/other equity and financial liabilities as at June 30, 2026 are understated by at least Rs.195.50 crores. The impact, if any, arising on account of interest for the quarter ended June 30, 2026 could not be determined.*

Further, the account of the company has been classified as non-performing asset by Indian Overseas Bank in the previous financial years and the bank has not charged the interest / reversed the unpaid interest charged from the date the account has been classified as non-performing. No provision has been made in the books of accounts maintained by the Company for interest / penal interest, if any, on these term loans for the quarter ended June 30, 2026 and in previous financial years. Further, no provision for interest / penal interest, if any, on such term loans has been made in books of accounts, from the date the account of the Company has been classified as non-performing in the books of those banks.

Also, such loan outstanding balances of all secured lenders as per the books of accounts are subject to confirmation / reconciliation with the balances as per banks as on June 30, 2026.

P. PARIKH & ASSOCIATES MUMBAI FRN: 107564W Chartered Accountants

ii) *The aggregate carrying value of Business and Commercial Rights in the books of the Company as on June 30, 2026 is Rs. 884.10 Lakhs. There is no revenue generation from monetization of these assets during the quarter ended June 30, 2026 due to which the Company has incurred substantial losses during the quarter ended June 30, 2026 and in previous financial years. There is a strong indication of impairment in the value of these Business and Commercial Rights and therefore we are of the opinion that the impairment loss of Rs. 884.10 Lakhs should be provided on all such assets in the books of accounts of the Company as on June 30, 2026. The assets of the Company are overstated and net loss for the quarter ended June 30, 2026 is understated to that extent.*

iii) *The Company has not provided for Interest expenses on late payment of Carriage Fees and other Operational Cost payable to various vendors whose balances are outstanding as on June 30, 2026 which needs to be accounted as per the applicable Indian Accounting Standards as the same is payable to the vendors as per the agreements entered into with them. Further, the working for such interest expenses on late payment of such expenses has not been made by the Company, due to which the exact amount of provision for interest cannot be ascertained as on June 30, 2026. The financial liabilities of the Company and net loss for the quarter ended June 30, 2026, due to non-accounting of provision for interest, are understated to that extent.*
Further, the balances of all creditors outstanding as at June 30, 2026, are subject to confirmation / reconciliation. The impact, if any, arising from non-confirmation on the accounts of the Company is currently unascertainable.

iv) *The Company has not obtained an actuarial valuation of its leave encashment and gratuity obligations as at June 30, 2026, as required under the applicable provisions of Indian Accounting Standards (Ind AS) relating to employee benefits. In the absence of an actuarial valuation report, we are unable to determine the amount of liability required to be recognized in respect of leave encashment and gratuity and the resultant impact thereof on the financial statements for the quarter ended June 30, 2026.*

v) *The Company has not prepared the necessary working for reversal of Input Tax Credit (ITC) availed in respect of creditors whose outstanding amounts have remained unpaid for more than 180 days as on June 30, 2026. Consequently, the Company has not accounted for the corresponding GST liability and applicable interest arising on such non-reversal of ITC as at June 30, 2026.*
In the absence of the requisite working from the Company, we are unable to quantify the resultant GST liability, including applicable interest, and the consequential impact on the financial statements as at June 30, 2026.

Based on our review conducted as above and except for the possible effects of the matters, as described in the Basis of Qualified Conclusion section and Material Uncertainty relating to Going Concern paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards

P. PARIKH & ASSOCIATES
MUMBAI
FRN: 107564W
Chartered Accountants

and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matters paragraph in the Auditors Report of Holding Company (i.e. TV Vision Limited)

Attention is drawn to Note No. 5 forming a part of the results wherein it is stated that The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), has admitted the application filed by Punjab National Bank, a Financial Creditor of the Company on July 30, 2026 under Insolvency and Bankruptcy Code, 2016 ("IBC"), for commencement of the Corporate Insolvency Resolution Process ("CIRP") against the Company. The impact of the CIRP proceedings on the financial results of the Company is presently not ascertainable and will depend upon the outcome of the resolution process under the IBC.

Material uncertainty related to Going Concern of Subsidiary Company (i.e. UBJ Broadcasting Private Limited)

The financial statements of the Company are prepared on a going concern basis, notwithstanding the fact that the Company has a loss of Rs. 1.44 Lakhs in the quarter ended June 30, 2026 and has a negative Total Equity as at June 30, 2026. The said condition indicates that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern.

Material uncertainty related to Going Concern of Subsidiary Company (i.e. HHP Broadcasting Services Private Limited)

The financial results of the Company are prepared on a going concern basis, notwithstanding the fact that the company has a loss of Rs. 0.09 Lakhs in the quarter ended June 30, 2026 and in previous financial years and also has negative "Total Equity" as at June 30, 2026. The said condition indicates that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern.

Material uncertainty related to Going Concern of Subsidiary Company (i.e. MPCR Broadcasting Services Private Limited)

The financial results of the Company are prepared on a going concern basis, notwithstanding the fact that the company has a loss of Rs. 0.24 Lakhs in the quarter ended June 30, 2026 and in previous financial years and also has negative Total Equity as at June 30, 2026. The said condition indicates that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern.

P. PARIKH & ASSOCIATES
MUMBAI
FRN: 107564W
Chartered Accountants

Basis for Qualified Conclusion in Auditors report of UBJ Broadcasting Private Limited (Subsidiary Company)

The Company has trade creditors amounting to Rs. 78.44 Lakhs outstanding as at 30 June 2026, which have remained unpaid since 2017. The Company has not provided for interest on such overdue balances, which is required to be considered in accordance with the requirements of applicable Indian Accounting Standards, including the principles prescribed under IND AS 109, where applicable. Further, the Company has not maintained any working for the computation of interest liability payable on such outstanding balances as at 30 June 2026. In the absence of such computation and supporting documentation and in the absence of confirmation from the vendors as on 30 June 2026, we are unable to quantify the impact of the resultant liability and its consequential effect on the financial statements of the Company for the quarter ended 30 June 2026.

6. The consolidated unaudited financial results include the interim financial results of 3 subsidiaries which have been reviewed by us, whose interim financial results reflect total revenue (including other income) of Rs. NIL and total net loss after tax of Rs. 1.77 Lakhs for the quarter ended June 30, 2026, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results does not include Group's share of net loss after tax for the quarter ended June 30, 2026, in respect of one associate, whose interim financial results have not been reviewed by us. According to the information and explanations given to us by the Management, these interim financial results of the associate are not considered in the results of the Parent as the investment in the associate had become Rs. NIL in the previous financial years in the books of the Parent and liability for proportionate losses for the quarter ended June 30, 2026 are not recognised as per requirements of Indian Accounting Standard (Ind AS) 28 "Investments in Associates".

For **P. Parikh & Associates**
Chartered Accountants
Firm Registration No. 107564W

P. PARIKH & ASSOCIATES MUMBAI FRN: 107564W Chartered Accountants

Gautam Sanghvi, Partner
Membership No. 155700
Mumbai
August 18, 2026
UDIN:- 26155700XAFXAB5881