CINELINE MOVIE MAX

02nd November, 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**

Subject: Outcome of Board Meeting held on Monday, November 02, 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 Monday, November 02, 2026, inter-alia, considered and approved Un-Audited Financial Results of the Company for the quarter and half ended September 30, 2026.

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 and half year ended September 30, 2026 along with the Limited Review Report received from the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 11.30 A.M. and concluded at 2:30 P.M.

Kindly take the same on your record.

Yours faithfully
For **Cineline India Limited**

CINELINE INDIA LIMITED MUMBAI

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

Encl. A/a

Independent Auditor's Review Report on unaudited financial results for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 of Cineline India Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Cineline India Limited

Introduction

1. We have reviewed the accompanying statement of unaudited financial results of Cineline India Limited ('the Company') for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (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.



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
Partner
ICAI Membership No: 168237
UDIN: 26168237XXFDXS9107
Place: Mumbai
Date: 02 November 2026

Cineline India Limited
2nd Floor, A & B wing, Vilco Centre, Subhash Road, Opp. Garware, Vile Parle (E), Mumbai- 400057
CIN L92142MH2002PLC135964

Statement of unaudited financial results for the quarter and half year ended 30 September 2026

(in ₹ lakhs, except per share data)

Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		30 Sep 2026 (Unaudited)	30 Jun 2026 (Unaudited)	30 Sep 2025 (Unaudited)	30 Sept 2026 (Unaudited)	30 Sep 2025 (Unaudited)	31 Mar 2026 (Audited)
	Revenue						
I	Revenue from operations	7,068.69	5,927.46	6,197.33	12,996.15	10,726.31	23,669.62
II	Other income	497.43	103.47	228.74	600.90	398.57	830.98
III	**Total Income (I + II)**	**7,566.12**	**6,030.93**	**6,426.07**	**13,597.05**	**11,124.88**	**24,500.60**
IV	**Expenses**						
	Movie exhibition cost	1,914.82	1,525.81	1,753.19	3,440.63	2,969.96	6,777.25
	Consumption of food and beverages	389.01	360.31	360.00	749.32	655.92	1,387.60
	Power and fuel	574.96	621.58	482.63	1,196.54	940.06	1,839.92
	Employee benefits expense	533.99	477.51	485.33	1,011.50	921.65	1,827.12
	Finance costs	260.35	364.59	315.04	624.94	639.52	1,321.75
	Depreciation & amortization expenses	834.52	890.84	695.59	1,725.36	1,379.80	2,928.96
	Other expenses	2,090.73	1,784.23	1,833.23	3,874.96	3,387.34	6,890.94
	Total Expenses (IV)	**6,598.38**	**6,024.87**	**5,925.01**	**12,623.25**	**10,894.25**	**22,973.54**
V	Profit/(Loss) before exceptional item and tax (III - IV)	967.74	6.06	501.06	973.80	230.63	1,527.06
VI	Exceptional Items (refer note 3 & 4)	50.00	(154.19)	-	(104.19)		(59.19)
VII	**Profit/(Loss) before tax (V-VI)**	**1,017.74**	**(148.13)**	**501.06**	**869.61**	**230.63**	**1,467.87**
VIII	Tax expense						
	Current tax	147.28	-	(37.36)	147.28	(37.36)	243.99
	MAT credit Reversal/(Credit)	128.10	86.38	-	214.48	-	93.34
	Deferred tax charge/ (Credit)	3.62	(113.53)	133.73	(109.91)	69.18	(21.04)
	(Excess)/Short provision for tax of earlier year	12.57	-	-	12.57	-	-
IX	**Profit/(Loss) from continuing operations (VII -VIII)**	**726.17**	**(120.98)**	**404.69**	**605.19**	**198.81**	**1,151.58**
	Profit/(Loss) from discontinued operation	-	-	-	-	-	-
	Tax on discontinued operation	-	-	-	-	-	-
X	**Profit/(Loss) from discontinued operation after tax**	**-**	**-**	**-**	**-**	**-**	**-**
XI	**Profit/(Loss) for the period (IX + X)**	**726.17**	**(120.98)**	**404.69**	**605.19**	**198.81**	**1,151.58**
XII	**Other comprehensive income**						
	A (i) Items that will not be reclassified to profit or (loss)	2.64	9.91	(2.87)	12.55	(0.13)	19.25
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	(0.66)	(2.48)	0.72	(3.14)	0.03	(4.81)
	B (i) Items that will be reclassified to profit or (loss)	-	-	(2.06)	-	(10.45)	-
	(ii) Income tax relating to items that will be reclassified to profit or (loss)	-	-	0.51	-	2.61	-
XIII	**Total comprehensive income for the period (XI +XII)**	**728.15**	**(113.55)**	**400.99**	**614.60**	**190.87**	**1,166.02**
XIV	Paid up equity share capital	1,905.63	1,713.32	1,713.32	1,905.63	1,713.32	1,713.32
XV	Other equity (excluding revaluation reserve)	-	-	-			13,775.42
	Earnings per equity share of ₹ 5 each						
	Basic and diluted from continuing operations (Not annualised)	1.97	(0.35)	1.18	1.70	0.58	3.36
	Basic and diluted-from discontinued operations (Not annualised)	-	-	-	-		-

kkc & associates llp Chartered Accountants HR

CINELINE INDIA LIMITED MUMBAI

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Balance Sheet as at 30 September 2026

(in ₹ lakhs)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
Assets		
Non-current assets		
(a) Property, Plant and Equipment	13,166.22	13,705.66
(b) Capital work in progress	1,379.19	1,024.28
(c) Right to Use assets	9,020.61	10,541.73
(d) Intangible assets	144.09	149.05
(e) Financial assets		
(i) Other non-current financial assets	1,442.61	1,035.74
(f) Other non-current assets	1,551.83	304.94
(g) Non-current tax assets (net)	-	7.92
(h) Deferred tax assets (net)	2,080.36	2,188.08
Total non current assets	**28,784.91**	**28,957.40**
Current assets		
(a) Inventories	262.94	245.84
(b) Financial Assets		
(i) Trade receivables	287.91	196.55
(ii) Cash and bank balances	2,555.68	990.12
(iii) Bank balance other than (ii) above	476.41	-
(iv) Loans	1,770.93	1,576.94
(v) Other current financial assets	1,526.24	1,471.17
(c) Other current assets	472.20	245.61
Total current assets	**7,352.31**	**4,726.23**
Total assets	**36,137.22**	**33,683.63**
Equity and Liabilities		
Equity		
(a) Equity Share capital	1,905.63	1,713.32
(b) Other Equity	17,096.29	13,775.42
Total equity	**19,001.92**	**15,488.74**
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	9,242.24	10,840.69
(ii) Other non current financial liabilities	473.52	303.79
(b) Provisions	260.52	240.75
(c) Other non-current liabilities	1.27	2.00
Total non current liabilities	**9,977.55**	**11,387.23**
Current liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	1,265.27	1,230.62
(ii) Trade payables		
- Total outstanding dues of Micro Enterprise & Small Enterprise	385.31	292.98
- Total outstanding dues of Other Creditors	2,065.12	1,770.57
(iii) Other current financial liabilities	2,093.46	2,931.29
(b) Other current liabilities	1,310.52	544.89
(c) Provisions	37.69	37.31
(d) Current Tax Liabilities (Net)	0.38	-
Total current liabilities	**7,157.75**	**6,807.66**
Total equity and liabilities	**36,137.22**	**33,683.63**

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Cash flow statement for the half year ended 30 September 2026 (in ₹ lakhs)

Particulars	Half year ended 30 Sep 2026 (Unaudited)	Half year ended 30 Sep 2025 (Unaudited)
Cash flow from operating activities		
Profit/(Loss) from Continuing Operations	869.61	230.63
Profit/(Loss) before tax	**869.61**	**230.63**
Adjustments for:		
Depreciation expense	1,725.36	1,379.80
Loss on disposal of assets	293.55	-
Sundry balance written off	26.02	-
Finance costs	621.02	634.22
Interest income	(116.42)	(123.51)
(Gain) / Loss on sale of short term investments	(6.53)	(31.10)
(Gain) /Loss due to modification of lease liability	(367.53)	
Amortisation of deferred rent	(0.74)	(0.74)
Operating profit before working capital changes	**3,044.34**	**2,089.30**
Changes in working capital		
(Increase)/Decrease in Trade receivables	(91.36)	57.83
(Increase)/Decrease in Inventories	(17.10)	21.57
(Increase)/Decrease in Other assets	(1,949.89)	(452.28)
(Increase)/Decrease in Financial assets	(880.34)	(219.85)
Increase/(Decrease) in Trade payables	386.88	240.03
Increase/(Decrease) in Provisions	32.70	27.97
Increase/(Decrease) in Other liabilities	764.90	(207.13)
Increase/(Decrease) in Financial liabilities	(665.18)	(939.28)
Cash generated from operations	**624.95**	**618.16**
Income taxes (paid) / refunds (net)	(151.54)	(101.31)
Net cash generated from operating activities	**473.41**	**516.85**
Cash flow from investing activities:		
Purchase of property, plant and equipment (net)	(998.86)	(1,456.52)
Investment in Debt securities	-	(1,031.80)
Interest received	58.01	143.23
Loan (given to) / received back from related party (net)	(193.99)	(166.35)
Net cash generated from / (used) in investing activities	**(1,134.84)**	**(2,511.44)**
Cash flow from financing activities:		
Interest paid	(0.78)	(0.70)
Interest paid on lease liability	(620.24)	(633.52)
Net proceeds / (repayments) of short term borrowings	-	(13.65)
Increase in principal towards lease liability	(526.98)	(240.61)
Proceeds from conversion of warrants into equity shares	3,375.00	-
Net cash used in financing activities	**2,227.00**	**(888.48)**
Net Increase/(Decrease) in cash and cash equivalents	1,565.56	(2,883.07)
Cash and cash equivalents as at the beginning of the year	990.12	3,326.76
Cash and cash equivalents as at the end of the half year	**2,555.68**	**443.69**

Notes to cash flow statement	Half year ended 30 Sep 2026 (Unaudited)	Half year ended 30 Sep 2025 (Unaudited)
Cash on hand	42.38	30.80
Balances with banks - in current accounts	985.73	303.14
Investment in liquid funds	1,261.82	-
Deposits	265.75	109.75
	2,555.68	**443.69**





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Notes to unaudited financials results for the quarter and half year ended 30 September 2026

1 The above results for the quarter and half year ended 30 September 2026 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 2 November 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 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 21 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 year ended 31 March 2026.
The Company had 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.

4 On 21 May 2026, a fire incident occurred at Pacific Mall, Kaushambi, Ghaziabad, which impacted the Company's cinema premises located within the mall. The fire was promptly contained by the mall's fire-fighting system, preventing any further spread of the incident.

The assets at the affected premises are adequately insured, including coverage under a Loss of Profit insurance policy. Accordingly, the Company has lodged an insurance claim with the insurer in respect of the loss incurred. The assessment of the claim by the insurer is currently in progress, and the ultimate recoverable amount will be recognized as an exceptional income upon reasonable certainty of its realization, in accordance with the applicable accounting standards.

In previous quarter, the Company had derecognised the damaged assets amounting to Rs.154.19 lakhs in accordance with Ind AS 16. Against which a part payment of Rs. 50 lakhs has been received, pending claim assessment from the insurance company which has been shown as exceptional item for the quarter ended 30 September 2026.

5 In the Extra Ordinary General Meeting held on 8 January 2025, 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.
The Company received 25% of the warrant issue price on 3 February 2025 and allotted the warrants on the same date. The remaining 75% was received in July 2026, following which the warrants were converted into equity shares of the Company on 30 July 2026.

6 On 1 July 2026, the Company terminated its lease for its two-screen cinema property in Bikaner. Following the termination, the Company derecognised the related right-of-use (ROU) assets, security deposit and lease liabilities in accordance Ind AS 116 amounting to Rs. 325.88 Lakhs and the same has been classified under other income. Further, loss on discard of assets at the location amounting to Rs.139.36 Lakhs has been classified under other expenses.

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CINELINE INDIA LIMITED MUMBAI

For Cineline India Limited

Rasesh B. Kanakia
Chairman
DIN: 00015857

Place: Mumbai
Date : 2 November 2026