

Date: May 6, 2026

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
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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, 2026

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 and Consolidated separately) (Consolidated)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026.
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Table I

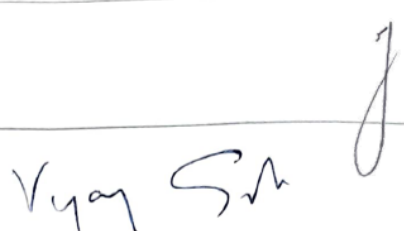
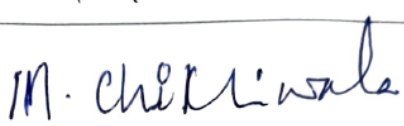
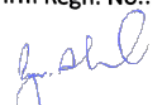

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	2404.46	2404.46
2.	Total Expenditure	1794.53	1794.53
3.	Net Profit/(Loss)	609.93	609.93
4.	Earnings Per Share	1.06	1.06
5.	Total Assets	13848.81	13848.81
6.	Total Liabilities	13848.81	13848.81
7.	Net Worth	5661.93	5661.93
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: a. We draw attention to Note No.32 to the financial statements regarding intangible assets with a carrying amount of ₹21,88,73,854 as at 31 st March 2026. The Group has not recognized any impairment on intangible assets as required by Ind AS 36. In our view, based on the audit evidences obtained, indicators of impairment exist, and the recoverable amount of these assets is likely to be lower than their carrying amount. 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: Multiple
d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: 1) 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: Same as above
	(iii) Auditors' Comments on (i) or (ii) above: Same

Table III - Signatories:

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



Place: Mumbai

Date: 06/05/2026

UDIN: 26039953FFHXGV4245

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, 2026.
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Table I

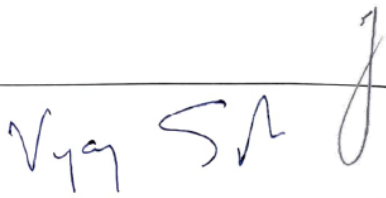
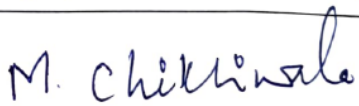
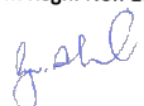

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	2404.46	2404.46
2.	Total Expenditure	1794.28	1794.28
3.	Net Profit/(Loss)	610.18	610.18
4.	Earnings Per Share	1.06	1.06
5.	Total Assets	14286.58	14286.58
6.	Total Liabilities	14286.58	14286.58
7.	Net Worth	6124.78	6124.78
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 have been carried out on such investments and advances made to the said companies. Had impairment on the said investments and advances been carried out then Profit of the current year would have decreased by Rs.62,34,550/- and Rs.3,75,61,682/- respectively.</p> <p>b. We draw attention to Note No.32 to the financial statements regarding intangible assets with a carrying amount of ₹21,88,73,854 as at 31st March 2026. The Company has not recognized any impairment on intangible assets as required by Ind AS 36. In our view, based on the audit evidences obtained, indicators of impairment exist, and the recoverable amount of these assets is likely to be lower than their carrying amount. 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: Multiple

d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: 1) The Management of the Company is hopeful of recovering the investments and 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: Same as above (iii) Auditors' Comments on (i) or (ii) above: Same

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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: 06/05/2026

UDIN: 26039953 CVZBG T4484