

6th

ANNUAL REPORT

OF

**CINEFIL PRODUCERS PERFORMANCE
LIMITED**

CIN: U74999MH2018PLC315350

FINANCIAL YEAR 2023 – 24



M. B. Tandon & Associates

Chartered Accountants

2A/14, Seema, Central Govt Employees Co-op Hsg Soc Ltd,
N Dutta Marg, Four Bunglows,
Andheri (W), Mumbai - 400053



CINEFIL PRODUCERS PERFORMANCE LTD.

Registered Copyright Society under Section 33 sub section (3) of the Copyright Act 1957 by Ministry of Commerce & Industry, Govt. Of India

702, Gazdar Enclave, Opposite Yashraj Studios, Veera Desai Road, Andheri (West),
Mumbai, 400053 MAHARASHTRA Phone: +91 70210 23867, +91 98217 04490

CIN: U74999MH2018PLC315350

(Company Limited by Guarantee)

NOTICE

Notice is hereby given that the Sixth Annual General Meeting of members of CINEFIL PRODUCERS PERFORMANCE LIMITED will be held on Monday, the 30th day of September 2024 at 11.00 a.m. at the Registered office of the Company at Office 73, Ground Floor, Om Heera Panna Mall, Near Oshiwara Police Station, Jogeshwari (West), Mumbai - 400102 to transact the following business: -

ORDINARY BUSINESS

1. To receive, consider and adopt the Financial Statements of the Company for the year ended on 31st March, 2024 including the Audited Balance Sheet and Statement of Profit and Loss for the year ended on that date together with the Reports of the Directors and Auditors thereon.
2. Any Other Business with the Permission of Chairman.
3. Mr. Rishi Raj (DIN: 06578504), Director liable to retire by rotation.

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT in accordance with the provisions of Section 152 and any other applicable provisions of the Companies Act, 2013, Rishi Raj (DIN: 06578504), a Director liable to retire by rotation, be re-appointed as a Director of the Company.”

4. Mr. Deepak Sawant (DIN: 06463258), Director liable to retire by rotation.

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT in accordance with the provisions of Section 152 and any other applicable provisions of the Companies Act, 2013, Mr. Deepak Sawant (DIN: 06463258), a Director liable to retire by rotation, be re-appointed as a Director of the Company.”

For and on behalf of the Board of
CINEFIL PRODUCERS PERFORMANCE LIMITED



Satinder Kumar Mohan
Director
DIN:08965559



Satyam Raj
Director
DIN:07065676

Place: Mumbai

Dated: 08th September 2024

Notes:

- A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself/herself and the Proxy need not be a member.



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DIRECTORS REPORT

To the Members,

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the financial year ended 31st March, 2024.

FINANCIAL RESULTS:

The summarized standalone results of your Company are given in the table below:

Amt. in INR

Particulars	31st March, 2024(Rs.) Amount in '000	31st March, 2023(Rs.) Amount in '000
Revenue from Operations (Net)	1677.05	-
Other Income	259.91	-
Total Income	1936.960	-
Cost of material consumed	405.58	-
Changes in inventories of Finished goods, work-in-progress and stock-in-trade	-	-
Employee Benefits Expenses (Salaries)	1320.67	1,53.45
Finance Cost	-	2.11
Depreciation & Amortization Expenses	68.59	-
Other Expenses	2649.89	359.85
Total Expenses	4444.75	515.42
Profit before Exceptional & Extraordinary Items and Tax	(2507.78)	(515.42)
Exceptional & Extraordinary Items	-	-
Profit /Loss Before Tax	(2507.78)	(415.42)
Less: Tax expenses		
Current tax	-	-
Deferred tax	7.13	-
Profit (Loss) from the period from continuing operations	(2514.92)	(515.42)

DIVIDEND:

As this Company is Company Limited by Guarantee not having share Capital does not have shareholders hence not required to declare Dividend.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

Your Company did not have any funds as contemplated under section 125 of the Companies Act, 2013 lying unpaid or unclaimed for a period seven years Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

There were no loans, guarantees or investments made by the Company in violation to section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large.

DEPOSITS:

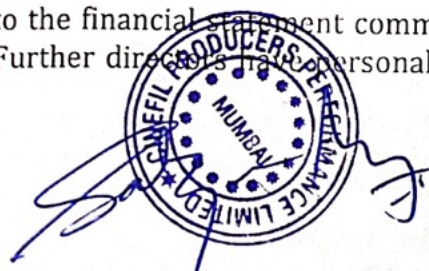
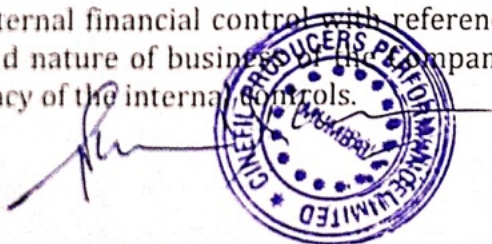
Your Company has neither accepted/renewed any deposits from public during the year under review nor has any outstanding deposits in terms of section 77 of the Companies Act, 2013. Further there were no deposits which are not in compliance with the requirements of the chapter V of the Companies Act, 2013

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY TH REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

No significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and Bank's operations in future.

INTERNAL FINANCIAL CONTROL:

The internal financial control with reference to the financial statement commensurate with the size and nature of business of the Company. Further directors personally overviewed the adequacy of the internal controls.



NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW:

During the financial year under review, the Company had (6) Six meetings held on 05th May, 2023, 05th August, 2023, 01st September, 2023, 29th November, 2023, 09th January, 2024 and 05th March, 2024.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Mr. Rishi Raj, Mr. Satyam Raj, Mr. Satinder Kumar Mohan, Mr. Anil Basant Kumar Agarwal, Mr. Deepak Datta Sawant, Mr. Anoop Kumar and Mrs. Kaveri Kaushal are Directors of the Company.

There has been no change in the composition of the Board of Directors of the Company during the year under review.

Further provisions of the section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel (KMPs) is not applicable to the Company.

DIRECTORS RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134(3)(c) read with 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DECLARATION OF INDEPENDENT DIRECTOR:

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES:

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Management Remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:

AUDIT COMMITTEE:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

VIGIL MECHANISM:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has in place a mechanism to identify, assess, evaluate, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON CORPORATE SOCIAL RESPONSIBILITY:

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable to the Company.

SECRETARIAL AUDIT REPORT:

The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

STATUTORY AUDITORS:

M/s. M. B. Tandon & Associates, Chartered Accountants, were appointed as Statutory Auditor for the five years period starting from the year 2023-24 to year 2027-28 in the Annual General Meeting held on 30th September, 2023 and their continuance of appointment is to be ratified in the ensuing Annual General Meeting.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS:

There was no qualification, reservation or adverse remark made by the Auditor in its report and the provisions relating to submission of Secretarial Audit Report is not applicable to the Company.



DETAILS OF FRAUD REPORTED BY AUDITORS:

There were no frauds which are reported to have been committed by employees or officers of the Company. The statutory auditors of the Company have vide their report of even date confirmed that no fraud by the Company and no material fraud on the Company has been noticed or reported during the year

EXTRACT OF ANNUAL RETURN

The extract of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 i.e. MGT 9 is furnished in **Annexure- I** and is attached to this Report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

(A) CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION

Considering the nature of activities being carried on by the Company, it is not mandatory to report details about measures taken by Company for conservation of energy and technology absorption. The Company being operates in service sector the human resource is assets to the Company and it strives to develop the same.

(B) FOREIGN EXCHANGE EARNINGS AND OUTGO:

Foreign Exchange Earning: NIL.
Foreign Exchange Outgo: NIL.

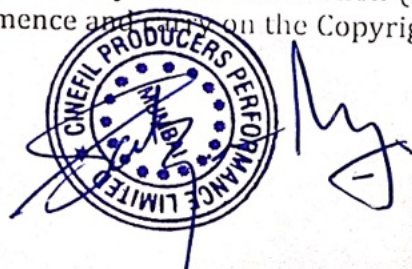
DISCLOSURES AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The following is the summary of sexual harassment complaints received and disposed off during the financial year 2023-2024:

- o No of Complaints received, if any : Nil
- o No of Complaints disposed off : Nil

CERTIFICATE OF REGISTRATION UNDER SECTION 33(3) OF THE COPY RIGHT ACT, 1957

Company has registered with Central Government vide Registration No.CS/05/Cinematograph Film works/2020 dated 15.05.2023 as copy right society under sub-section (3) of 33 of the Copy Right Act, 1957 and is permitted to commence and carry on the Copyright business in Cinematography Film works.



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CIN: U4999MH2018PLC315350

73, Ground Floor, Om Heera Panna Mall, Near Oshiwara Police Station, Jogeshwari W, Mumbai 400102.


ACKNOWLEDGEMENTS:

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors deeply appreciate the committed efforts put in by employees at all levels, whose continued commitment and dedication contributed greatly to achieving the goals set by your Company. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

CINEFIL PRODUCERS PERFORMANCE LIMITED


Satinder Kumar
Director
DIN:08965559


Satyendra
Director
DIN:07065676

Place: Mumbai

Date: 08 SEP 2024

ANNEXURE-I

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on March 31, 2024

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i)	CIN	U74999MH2018PLC315350
ii)	Registration Date	01/04/2019
iii)	Name of the Company	CINEFIL PRODUCERS PERFORMANCE LIMITED
iv)	Category / Sub-Category of the Company	Company limited by Guarantee Non-Govt. Company
v)	Address of the Registered office and contact details	73, Ground Floor, Om Heera Panna Mall, Near Oshiwara Police Station, Jogeshwari (West), Mumbai - 400102.
vi)	Whether listed company	No
vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any	-----NA-----

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

Sr. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Copyright Society pursuant to u/s 33 (3) of Copyright Act, 1957 for Cinematograph	0	0

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

[No. of Companies for which information is being filled]: _____

Sr. No.	Name and Address of the Company	CIN / GLN	Holding/ Subsidiary / Associate	% of Shares Held	Applicable Section
1	-	-	-	-	-

VI. SHARE HOLDING PATTERN (Equity Share Capital Break up as Percentage of Total Equity)

i) Category-wise Share Holding



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Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	0	0	0	-	0	0	0	-
b) Central Govt.	-	-	-	-	-	-	-	-	-
c) State Govt.(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total (A) (1):	-	0	0	0	-	0	0	0	-
(2) Foreign									
a) NRI's- Individuals	-	-	-	-	-	-	-	-	-
b) Other- Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any Other	-	-	-	-	-	-	-	-	-
Sub-total (A) (2):	-	-	-	-	-	-	-	-	-
Total Shareholding Promoter (A) = (A)(1) + (A)(2)	-	0	0	0	-	0	0	0	-
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt. (s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-



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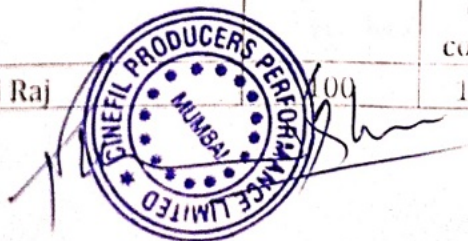
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h) Foreign VentureCapital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B) = (B)(1)+ (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	0	0	0	-	0	0	0	

ii) Shareholding of Promoter (Limited By Guarantee) -

Sr. No.	Members Name	Members at the beginning of the year		Members at the end of the year		% change in Membership during the year
		Amount of Guarantee	% of total Guarantee of the company	Amount of Guarantee	% of total Guarantee of the company	
1	Rishi Raj	100	11.11 %	100	11.11 %	-



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2	Deepak DattaSawant	100	11.11 %	100	11.11 %	-
3	2B Cinematograph Films and Recording Private Limited	100	11.11 %	100	11.11 %	-
4	KishanSethi	100	11.11 %	100	11.11 %	-
5	Anil Agarwal	100	11.11 %	100	11.11 %	-
6	Satyam Raj	100	11.11 %	100	11.11 %	-
7	Artosy Chic Limited	100	11.11 %	100	11.11 %	-
8	Satinder Sharma	100	11.11 %	100	11.11 %	-
9	KaveriKaushal	100	11.11 %	100	11.11 %	-
	Total	900	100%	900	100%	-

iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sr. No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	At the beginning of the year	NOT APPLICABLE		NOT APPLICABLE	
2	Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NOT APPLICABLE		NOT APPLICABLE	
3	At the end of the year	-	-	-	-

iv) Shareholding Pattern of top ten Shareholders: (other than Directors, Promoters and Holders of GDRs and ADRs):

Sr. No	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	At the beginning of the year				
2	Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for				



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	increase/ decrease (e.g. allotment/ transfer / bonus/ sweat equity etc.):				
3	At the end of the year				

v) Shareholding of Directors and Key Managerial Personnel:

Sr. No.	Form each of Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	At the beginning of the year	NOT APPLICABLE		NOT APPLICABLE	
2	Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer/bonus/sweat equity etc.):	-	-	-	-
	Increase	-	-	-	-
3	At the end of the year	NOT APPLICABLE		NOT APPLICABLE	

V) INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment:

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year				
i) Addition	-	-	-	-



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ii) Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

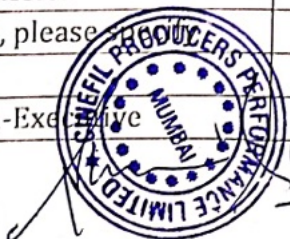
VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sr. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
1	Gross salary	-	-	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-	-
2	Stock Option	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-
4	Commission - as % of profit - others, specify...	-	-	-	-	-
5	Others, please specify	-	-	-	-	-
	Total (A)	-	-	-	-	-
	Ceiling as per the Act	-	-	-	-	-

B. Remuneration to other directors

Sr. No.	Particulars of Remuneration	Name of Directors				Total Amount
		Mr.	Mr.	Mr.	Mr.	
1	Independent Directors	-	-	-	-	-
	(a) Fee for attending board /committee meetings	-	-	-	-	-
	(b) Commission	-	-	-	-	-
	(c) Others, please specify	-	-	-	-	-
	Total (1)	-	-	-	-	-
2	Other Non-Executive	-	-	-	-	-



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Directors					
(a) Fee for attending board committee meetings	-	-	-	-	-
(b) Commission	-	-	-	-	-
(c) Others, please specify	-	-	-	-	-
Total (2)	-	-	-	-	-
Total (B)=(1+2)	-	-	-	-	-
Total Managerial Remuneration	-	-	-	-	-
Overall Ceiling as per the Act	-	-	-	-	-

C. Remuneration to Key Managerial Personnel Other Than MD / Manager / WTD

Sr. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross salary	-	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- Others, specify.....	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment / Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					



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(Company Limited by Guarantee)

CIN: U4999MH2018PLC315350


73, Ground Floor, Om Heera Panna Mall, Near Oshiwara Police Station, Jogeshwari W, Mumbai 400102.

Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

By Order of the Board of Directors

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

CINEFIL PRODUCERS PERFORMANCE LIMITED


Satinder Kumar Mohan
Director

DIN:08965559


Satyam Raj
Director

DIN:07065676

08 SEP 2024



M.B TANDON & ASSOCIATES
CHARTERED ACCOUNTANTS

2A/14, SEEMA CENTRAL GOVT EMP CHSL,
N. DUTTA MARG, FOUR BUNGLOWS,
ANDHERI (W), MUMBAI-400053
Mobile no.: 9820016326
E-MAIL: mbtandon@gmail.com

Independent Auditors' Report

To The Members of

CINEFIL PRODUCERS PERFORMANCE LIMITED (CIN: U4999MH2018PLC315350),

**73, GROUND FLOOR, OM HEERA PANNA MALL, NEAR OSHIWARA POLICE STATION JOGESHWARI W,
MUMBAI 400102.**

Report on the Financial Statements

We have audited the accompanying financial statements of **CINEFIL PRODUCERS PERFORMANCE LIMITED, 73, GROUND FLOOR, OM HEERA PANNA MALL, NEAR OSHIWARA POLICE STATION JOGESHWARI W, MUMBAI 400102** ("the Company") which comprise of the Balance Sheet as at 31st March, 2024 and the statement of Profit & Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.





M.B Tandon & Associates
Chartered Accountants

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2024**, and its **Loss** for the year ended on that date

Report on Other Legal and Regulatory Requirements

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

As required by Section 143 (3) of the Act, we report that:

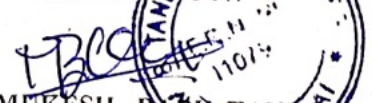
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2024** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2024** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Place: Mumbai

Date: 08 SEP 2024

As per our attached report of even date
for M. B. Tandon & Associates

Chartered Accountants
FRN No. 10794W



CA MUKESH BABU TANDON
B.com., F.C.A., FAIA (LOAN & ADVISOR),
P R O P R I E T O R

Membership No.: 035732

UDIN: 24035732BKHIPRL8185

CINEFIL PRODUCERS PERFORMANCE LIMITED

(Company Limited by Guarantee)

U74999MH2018PLC315350

Balance Sheet as at March 31, 2024

Sr. No.	Particulars	Note No	As at 31st March,2024 Amount (Rs.) '000	As at 31st March,2023 Amount (Rs.) '000
I	<u>EQUITY & LIABILITIES</u>			
1	Shareholders' Funds			
	(a) Share Capital	3	0.00	0.00
	(b) Reserves & Surplus	4	-4,814.95	-2,300.04
1	Non-current Liabilities			
	(a) Long-Term Borrowings		0.00	0.00
	(b) Deferred Tax Liabilities (net)	5	7.13	0.00
3	Current Liabilities			
	(a) Short-Term Borrowings	6	195.82	2,078.31
	(b) Trade payables		0.00	0.00
	(c) Other Current Liabilities	7	261.65	262.00
	(d) Short Term provisions	8	9,260.27	0.00
	Total		4,909.92	40.27
II	<u>ASSETS</u>			
	Non Current Assets			
1	(a) Fixed Assets	9		
	(i) Tangible Assets		231.57	0.00
	(ii) Intangible Assets		0.00	0.00
	(iii) Capital Work-in-Progress		0.00	0.00
	(b) Long term Loans and Advances	10	392.16	0.00
	(c) Other non-current assets		0.00	0.00
	(d) Deferred Tax assets (net)		0.00	0.00
2	Current Assets			
	(a) Inventories		0.00	0.00
	(b) Trade Receivables	11	11.33	0.00
	(c) Cash & Bank Balances	12	4,262.18	40.27
	(d) Short Term Loans and Advances	13	12.67	0.00
	Total		4,909.92	40.27

Notes to Accounts form a Part of the Financial Statements

Notes to Accounts and 19


Significant Accounting Policies

for CINEFIL PRODUCERS PERFORMANCE LIMITED


Satinder Kumar
Director
Din: 08965559


Sutyam Raj
Director
Din: 07065676


Kaveri Kaushal
Director
Din: 08256125
Place : Mumbai
Date : 08 SEP 2024


Rishi
Director
DIN: 06598504

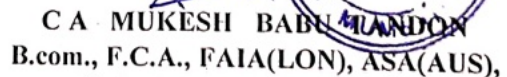
As per our attached report of even date

for M. B. Tandon & Associates

Chartered Accountants

FRN No. 110794W.P.110

1107


CA MUKESH BABU TANDON
B.com., F.C.A., FAIA(LON), ASA(AUS),
PROPRIETOR
Membership No.: 035732

Place : Mumbai

Date : 08 SEP 2024

CINEFIL PRODUCERS PERFORMANCE LIMITED

(Company Limited by Guarantee)

U74999MH2018PLC315350

Profit & Loss Account for the year ended March 31, 2024

Sr. No.	Particulars	Note No.	Year Ended 31st March, 2024 Amount (Rs.) '000	Year Ended 31st March, 2023 Amount (Rs.) '000
I.	Revenue from operations (Net)	14	1,677.05	0.00
II	Other Income	15	259.91	0.00
III	Total Revenue (I + II)		1,936.96	0.00
IV	Expenses :			
	(a) Cost of Materials consumed	16	405.58	0.00
	(b) Purchases of Stock-in-Trade		0.00	0.00
	(c) Employees benefits expenses	17	1,320.68	153.45
	(f) Finance costs		0.00	0.00
	(g) Depreciation and amortization expenses	9	68.59	0.00
	(h) Other Expenses	18	2,649.90	361.96
	Total Expenses		4,444.75	515.42
V	Profit before exceptional items and tax (III-IV)		-2,507.79	-515.42
VI	Exceptional Items			0.00
VII	Profit / (Loss) before tax (V-VI)		-2,507.79	-515.42
VIII	Tax Expenses			
	(1) Current tax		0.00	0.00
	(2) Deferred Tax		7.13	0.00
	(3) MAT Credit Provision		0.00	0.00
IX	Profit/(Loss) for the year (VII-VIII)		-2,514.92	-515.42
X	Earning per equity share of Rs.10 each			
	(a) Basic Earnings per share		0.00	0.00
	(b) Diluted Earnings per share		0.00	0.00
			0.00	0.00

Notes to Accounts and Significant Accounting Policies 19
Notes to Accounts form a Part of the Financial Statements

for CINEFIL PRODUCERS PERFORMANCE LIMITED


Satinder Singh
Director
Din: 08965559


Satyam
Director
Din: 07065676

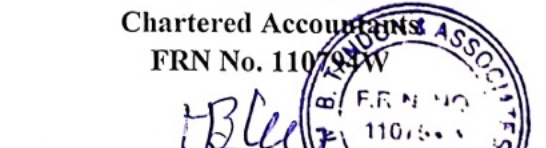

Kaveri Kaur
Director
Din: 08256125
Place : Mumbai
Date : 08 SEP 2024


Rishi
Director
Din: 06578504

As per our attached report of even date for M. B. Tandon & Associates

Chartered Accountants

FRN No. 110791W


CA MUKESH BARU TANDON
B.com., F.C.A., FAIA(LON), (AUS),

PROPRIETOR

Membership No.: 035732

Mem No. 035732

Office : Mumbai

Date : 08 SEP 2024

CINEFIL PRODUCERS PERFORMANCE LIMITED
Notes forming part of the financial statements

1 Background and nature of operations

Cinefil Producers Performance Limited (Company) was incorporated in Mumbai, India on 05th October 2018 as a limited company under the Companies Act, 2013 and The Company is Limited by Guarantee. The Company is engaged in Copy right Society Pursuant to under section 33(3) of Copyright Act, 1957 for Cinematograph.

The financial statements of "Cinefil Producers Performance Limited" ("the Company") are for the year ended 31.03.2023.

The Company is an unlisted company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The Company is Company Limited by Guarantee and not having share capital. The registered office of the Company is at 73, Ground Floor, Om Heera Panna Mall, Near Oshiwara Police Station, Jogeshwari (West), Mumbai 400102..

The financial Statements have been approved for issue in accordance with a resolution of the Board of Directors on 08.09.2024.

2 Accounting policies

Significant accounting policies are summarised below.

2.1 Basis of accounting and preparation of financial statements

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accrual basis (except for gratuity which is accounted on cash basis) under the historical cost convention.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Revenue recognition

Revenue from service is recognized on execution of the Service contract (Invoice) by effecting rendering of services. Revenue from services rendered is accounted on accrual basis and is stated net of service tax, wherever recovered.

Dividend Income is recognized when rights to receive dividend is unconditional on Balance Sheet Date.

Interest Income is recognized on time proportion basis.

2.4 Property, plant and equipment and depreciation:

Fixed assets are stated at cost of acquisition less accumulated depreciation.

Depreciation is provided on Straight Line method over the useful life of the asset as prescribed in Schedule II of the Companies Act, 2013.

2.5 Earnings per share

A Company is Company Limited by Gyarantee not having share capital does not have share holders.

2.6 Taxes on income

Current Tax in determined as the amount of tax payable in respect of taxable income for the year.

Deferred Tax for the year is recognized on timing differences; being the difference between taxable incomes and accounting income that originate in the period and are capable of reversal in one or more subsequent periods.

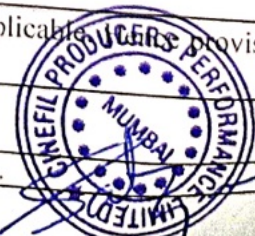
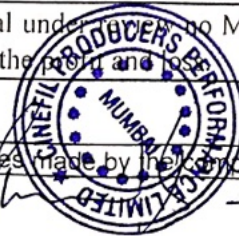
Deferred Tax Assets and Liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred Tax

Assets are recognized and carried forward only if there is reasonable/virtual certainty of it realization.

In the current financial under no MAT (Minimum Alternative Tax is not applicable) provision for Mat is not done in the period.

2.7 Inventory

There are no Inventories made by the company during the financial year under review.



CINEFIL PRODUCERS PERFORMANCE LIMITED

(Company Limited by Guarantee)
U74999MH2018PLC315350

Notes Forming Parts of the Balance Sheet for the year ended March 31, 2024

Particulars	As at 31st March, 2024 Amount (Rs.) '000	As at 31st March, 2023 Amount (Rs.) '000
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Note - 3 Share Capital :

a. Authorised

1,00,000 Equity Shares of Rs. 10/- each

Issued, Subscribed & Paid up

50,000 Equity Shares of Rs. 10/- each fully paid up

Total Share Capital

** Company incorporated by guarantee hence no Share Capital

b. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period :

Particulars	At at 31st March, 2024		At at 31st March, 2023	
	Nos.	Amount (₹.)	Nos.	Amount (₹.)
At the Beginning of the period				
Issued during the period				
Outstanding at the end of the period				

c. Terms / rights attached to equity shares

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity Shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees.

The company has not declared dividend for the period under review.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential the number of equity shares held by the shareholders. amounts. The distribution will be in proportion to

d. Terms of conversion / redemption of CCPS - The said point is not applicable to the Company

e. Shares held by holding / ultimate holding company and / or their subsidiaries / associates.

There are no shares held by Shares held by holding / ultimate holding company and / or their subsidiaries / associates.

f. Information regarding issue of Shares in the last five years, immediately preceding the reporting date.

The Company has issued 40,000 Equity Shares of Rs. 10/- each during the Current year.

g. Details of shareholders holding more than 5% shares in the company.

Particulars	At at 31st March, 2024		At at 31st March, 2023	
	Nos.	% Holding	Nos.	% Holding

h. Shares reserved for issue under options

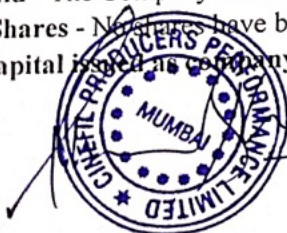
There are no shares reserved for issued under options

i. Terms of any security convertible into equity/preference shares issued - Not applicable to the Company

j. Calls Unpaid - The Company does not have any unpaid calls for shares during the year.

k. Forfeited Shares - No shares have been forfeited by the Company during the year.

k. No share capital issued as company is formed under section 8 of the Companies Act, 2013



CINEFIL PRODUCERS PERFORMANCE LIMITED

(Company Limited by Guarantee)

U74999MH2018PLC315350

Notes Forming Parts of the Balance Sheet for the year ended March 31, 2024

At at 31st March, 2024

Amount (Rs.) '000

31st March, 2023

Amount (Rs.) '000

Note 4 - Reserve and Surplus

a. General Reserve

Opening Balance	0.00	0.00
Add / (Less) : Transferred (to) / from	0.00	0.00
Closing Balance	0.00	0.00

b. Surplus

Opening Balance	-2,300.04	-1,784.62
Add / (Less) : Net Profit / (Net Loss) for the year	-2,514.92	-515.42
Less :- Transfer from / (to) General Reserve	0.00	0.00
Less :- Proposed Dividend #	0.00	0.00
Less :- Tax on proposed Dividend	0.00	0.00
Closing Balance	-4,814.95	-2,300.04
Total	-4,814.95	-2,300.04

Dividend proposed to be distributed to equity shareholders is NIL

Note 5 - Deferred Tax Liability (net)

In accordance with the Accounting Standards 22 "Accounting for Taxes on Income" notified under the Companies (Accounting Standards) Rules, 2006, the Company has reviewed its Deferred Tax Liabilities (DTL) and Deferred Tax Assets (DTA) upto March 31, 2024

Accordingly the Company has computed Deferred Tax Liability of Rs. (7130) as on 31st March, 2024 and for the earlier year Rs. NIL- as on March 31, 2023

Deferred Tax Liability on account of Depreciation	7.13	0.00
Deferred Tax Liability (Net)	7.13	0.00

Note 6 - Short Term Borrowings

Unsecured Loans

Overdraft (State Bank of India)	0.00	0.00
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Loan and Advance from related Parties

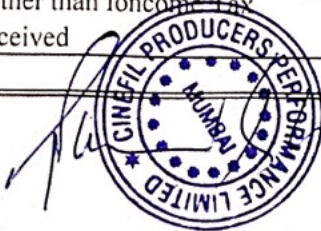
from Shareholders and Directors	195.82	2,078.31
Total	195.82	2,078.31

Note 7 - Other Current Liabilities

Sundry Creditors for Expenses	247.89	262.00
Avances from Customers	13.76	0.00
Total	261.65	262.00

Note 8 - Short Term Provisions

Provision for Income Tax	0.00	0.00
Provisions other than Income Tax	60.27	0.00
Deposits Received	0.200.00	0.00
Total	60.27	0.00



CINEFIL PRODUCERS PERFORMANCE LIMITED

(Company Limited by Guarantee)

U74999MH2018PLC315350

Notes Forming Parts of the Balance Sheet for the year ended March 31, 2024

Particulars	At at 31st March, 2024 Amount (Rs.) '000	At at 31st March, 2023 Amount (Rs.) '000
Note 10 - Long Term Loans and Advances		
a. Advance Tax and TDS	92.16	0.00
b. Security Deposits	300.00	0.00
c. Balances with Revenue Authorities (GST and Income Tax)	0.00	0.00
d. MAT Credit Carried Forward	0.00	0.00
Total	392.16	0.00

Note 11 - Trade Receivables

Trade receivables outstanding for a period of exceeding six months from the date they are due for payment

Secured, considered good

Unsecured, considered good

Sub Total A

6.01

0.00

6.01

0.00

Trade receivables outstanding for a period of less than six months from the date they are due for payment

Secured, considered good

Unsecured, considered good

Sub Total B

0.00

5.32

0.00

5.32

0.00

Total (A+B)

11.33

0.00

Note 12 - Cash and Bank Balances

(i) Cash and Cash Equivalent

a. Balances with Banks

- In Current Accounts with Axis Bank Ltd

b. Fixed Deposit with banks*

c. Accrued interest on Fixed Deposit

b. Cash on Hand

210.61

34.84

4,000.00

0.00

37.88

0.00

13.69

5.43

4,262.18

40.27

(ii) Other Bank balances

0.00

0.00

Total

4,262.18

40.27

Note 13 - Short Term Loans and Advances

a. Other Loans and Advances

- Unsecured Considered Good

b. Prepaid Expenses

c. Loans and Advances to Employees

Total

12.67

0.00

0.00

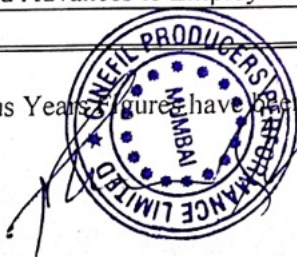
0.00

0.00

0.00

0.00

Note: Previous Years figures have been regrouped and re-arranged.



(Company Limited by Guarantee)
U74999MH2018PLC315350

Notes Forming Parts of the Profit and Loss for the year ended March 31, 2024

Particulars	As at 31st March, 2024 Amount (Rs.) '000	As at 31st March, 2023 Amount (Rs.) '000
-------------	--	--

Note 14 - Revenue from Operation (Gross)

i) **Sale of Services**

License Fee Annual	1,403.10	0.00
License Fee Event	273.95	0.00
	-	0.00
Total	1,677.05	0.00

Note 15 - Other Income

Bank Interest (FDR)	162.91	0.00
Interst on Income Tax Refund	0.00	0.00
Sundry Bal w.off	97.00	0.00
Total	259.91	0.00

Note 16 - Direct Expenses

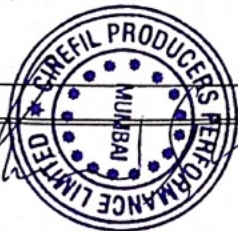
Commision Paid	286.89	0.00
Fees for other Support Services	50.75	0.00
Services Providing Fees/ Commission	67.94	
Total	405.58	0.00

Note 17 - Employees benefit expenses

Salary and Wages	1,183.40	153.45
	0.00	0.00
Staff Welface Expenses	137.28	
Total	1,320.68	153.45

Note 18 - Other Expenses

Audit Fees (Exclusive GST)	30.00	5.00
Bank Charges	1.94	2.11
Brokerage & Commission Expenses	84.00	0.00
Conveyance	15.01	19.65
Discount & Rebates	4.13	0.00
Documentation Charges	9.60	0.00
Electricity Expenses	52.33	14.32
Expenses at General Body Meeting	127.20	0.00
Filing Fees	39.00	0.00
Hotel Accommodation Expenses	18.42	0.00
Internet Expenses	2.00	24.05
IT Expenses	280.20	0.00
Legal Services	3.50	0.00
Misc. Office Expenses	119.06	23.99
Office Rent(Gazdhar Enclave)	1,070.97	35.00
Postage & Courier Expenses	24.56	
Printing & Stationary	44.79	
Professional Fees	130.20	
Repair & Maintenance	194.88	
Speed Post Charges	13.18	
Travelling Expenses	384.97	208.60
Total	2,649.90	361.96



CINEFIL PRODUCERS PERFORMANCE LIMITED

(Company Limited by Guarantee)

CIN: U74999MH2018PLC315350

Notes forming part of the Balance Sheet for the year ended 31st March, 2024

Note-9 Property, Plant and Equipment

Particulars	Gross Block					Depreciation			Net Block	
	As at 01.04.2023 Amount(₹)	Addition Amount(₹)	Deletion Amount(₹)	As at 31.03.2024 Amount(₹)	Upto 31.03.2023 Amount(₹)	For the Year Amount(₹)	Dep on deletion Amount(₹)	Upto 31.03.2024 Amount(₹)	As at 31.03.2024 Amount(₹)	As at 31.03.2023 Amount(₹)
A] Tangible Assets:-										
Plant and Machinery	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computers	-	220.00	0.00	220.00	0.00	55.65	0.00	55.65	164.35	0.00
Office Equipment	-	80.17	0.00	80.17	0.00	12.94	0.00	12.94	67.23	0.00
Total (A)	-	300.17	0.00	300.17	0.00	68.59	0.00	68.59	231.57	0.00
B] Intangible Assets:-										
Total (B)	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B] Capital WIP										
Total (B)	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (A+B+C)	-	300.17	0.00	300.17	0.00	68.59	0.00	68.59	231.57	0.00
Previous Year :	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE : Depreciation has been provided as per the provisions of Companies Act 2013



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Notes forming parts of the financial statements for the year ended 31st March, 2024.**Notes -19: SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:****1. Corporate Information:**

The financial statements of "Cinefil Producers Performance Limited" ("the Company") are for the year ended March 31, 2024.

The Company is an unlisted public company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The shares of the Company are not listed on any of the stock exchanges in India. The registered office of the Company is at 73 Ground Floor, Om Heera Panna Mall, Near Oshiwara Police Station, Jogeshwari W, Mumbai - 400102.

Cinefil Producers Performance Limited is engaged in the business of Copyright Society pursuant for Cinematograph.

The financial Statements have been approved for issue in accordance with a resolution of the Board of Directors on 08.09.2024

2. Statement of Compliance and Basis of Preparations of Financial Statement:

The financial statements have been prepared in accordance with the India Accounting Standards (Ind AS) notified under the Companies (India Accounting Standards) Rules, 2015, Companies (India Accounting Standards) (Amendment) Rules, 2016 and Companies (Indian Accounting Standards) (Amendment) Rules 2017 and comply in all material aspects with the relevant provisions of the Companies Act, 2013 and Companies (Amendment) Act, 2017.

The financial statements are prepared under the historical cost convention, in accordance with the Companies Act, 2013 and the rules framed there under and the Accounting Standards issued by the Institute of Chartered Accountants of India as adopted consistently by the Company. The financial statements are prepared on accrual basis under the historical cost convention on a going concern basis.

The financial statements are presented in Indian Rupee (INR) which is Company's presentation and functional currency and all values are rounded to the nearest Rupee except when otherwise indicated.

3 Use of Estimates:

The preparation of the financial statements in conformity with Indian GAAP requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liability as at the date of financial statements and the reported amounts or revenue and expenses during the reporting period. Actual results could differ from these estimates and such differences are recognized in the period in which the results are ascertained.

4 Current vs Non-Current

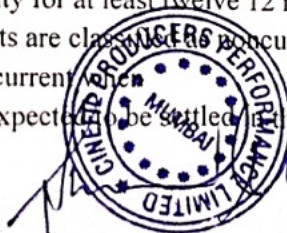
The Company presents assets and liabilities in the Balance Sheet based on current / non-current classification. An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within 12 months of the reporting period
- Cash or Cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve 12 months after the reporting period

All other assets are classified as non-current.

A liability is current

- it is expected to be settled in the normal operating cycle



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- b. It is held primarily for the purpose of trading
- c. It is due to be settled within twelve months after the reporting period
- d. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The group classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

5 Property, Plant and Equipment and Intangible Assets:

The cost of an item of property, plant and equipment is recognized as an asset if, and only if:

- a. It is probably that future economic benefits associated with the item will flow to the entity; and
- b. The cost of the item can be measured reliably.

PPE are stated as acquisition cost less accumulated depreciation / amortization and cumulative impairment except freehold land which is stated at historical cost.

Technical knowhow / license fees relating to plants /facilities and specific software that are integral part of the related hardware are capitalized as part of the cost of the underlying asset.

Spare parts are capitalized when they meet the definition of PPE i.e., when the company intends to use these during more than a period of 12 months.

The acquisition of PPE, directly increasing the future economic benefits of any particular existing item of property, plant and equipment which are necessary for the Company to obtain the future economic benefits from its other assets are recognized as assets.

The company has not Capital Work in Progress, Capital Stores and Intangible Assets.

6 Depreciation:

Cost of PPE (net residual value) excluding freehold land is depreciated on straight line method as per useful life prescribed in Schedule II to the Companies Act, 2013.

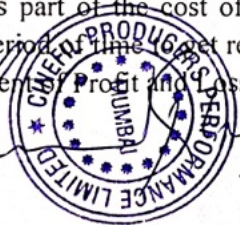
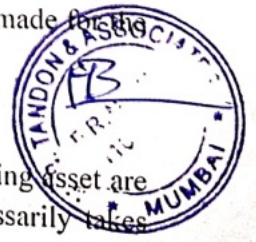
Depreciation/amortization is charged on pro-rata on annual basis on assets, from/up to the year of capitalization/sale, disposal or earmarked for disposal. Residual value is generally considered between 0 to 5% of cost of assets except in few cases where it is considered based on transfer value agreed in respective agreement.

The Company depreciates components of the main asset that are significant in value and have different useful lives as compared to the main asset separately. The Company depreciates spares over the life of the spare from the date it is available for use.

The residual values useful lives and methods of depreciation of PPE are reviewed at each financial year and adjusted prospectively, if appropriate. (No adjustments have been made for the year under review.)

7 Borrowing Costs:

Borrowing costs that are attributable to the acquisition or construction of the qualifying asset are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are recognized to the Statement of Profit and Loss in the period in which they are incurred.



8 Revenue Recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of consideration received or receivable, net of returns and allowances, trade discounts and volume rebates taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Indirect taxes such as sales tax/ Goods and Service Tax (GST), Value Added Tax and Excise duty are not received by the Company on its own account. Rather it is collected on value added to the commodity by the seller on behalf of the Government. Accordingly, it is excluded from the Revenue.

Revenue is recognized when significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods and the amount of revenue can be measured reliably.

9 Dividend Distribution to Equity holders

The Company recognizes a liability to make dividend distributions to equity holders of the company when the distribution is authorized and the distribution is no longer at the discretion of the Company. As per the corporate laws in India, a distribution is authorized when it is approved by the Shareholders. A corresponding amount is recognized directly in equity.

10 Inventories

Raw materials and finished goods are valued at the lower of cost or market value whichever is lower. The Company does not have any finished goods at the end of the financial year under review.

11 Investments.

The Investments are stated at cost or net realizable value whichever is lower.

12 Retirement Benefits**a. Provident Fund:**

Company's Fixed contribution to provident fund, maintained with the Regional Provident Fund Commissioner and is deposited in accordance with the provision of the employee's provident fund and miscellaneous provisions act, 1952 and charged to profit & loss account.

b. Gratuity:

There is no provision made for the payment of Gratuity to the employees of the Company on their retirement for the financial year under review.

c. Leave Encashment:

Liability for accumulated earned leaves in respect of the employees is provided on the basis of actuarial valuation.



13 Foreign Currency Transactions:

The Company's financial statements are presented in India Rupees which is also its functional currency.

Transactions in foreign currency are initially recorded at exchange rates prevailing on the date of transactions.

Monetary items denominated in foreign currency (such as investments, fixed assets etc) outstanding at the end of the reporting period are translated at the exchange rate prevailing on that date.

Any gains or losses arising due to differences in exchange rates at the time of translation or settlement are accounted for in the Statement of Profit and Loss either under the head of foreign exchange fluctuation of interest cost as the case may be.

14 Taxes on Income**A. Current Income Tax**

Provision for current tax is made as per the provisions of the Income Tax Act, 1961.

Current Income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

B. Deferred Tax

Deferred Tax for the year is recognized on timing differences, being the difference between taxable income and accounting income that originate in the period and are capable of reversal in one or more subsequent periods.

Deferred Tax Assets and Liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

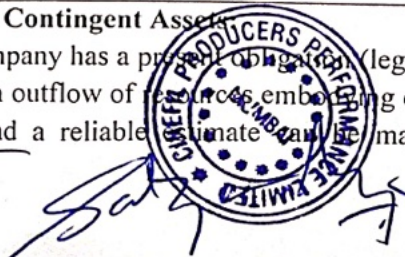
Deferred Tax Assets are recognized and carried forward only if there is reasonable/virtual certainty of its realization.

Deferred tax Liability (Net), included in the Balance comprises the following:

Particulars	March 31, 2024(₹) Amount in '000	March 31, 2023(₹) Amount in '000
<u>Deferred Tax Assets on</u>		
Provision for Leave Encashment	NIL	NIL
Provision for Gratuity	NIL	NIL
Carry Forward Losses	NIL	NIL
MAT credit available for set off in future years	NIL	NIL
Depreciation	NIL	NIL
<u>Deferred Tax Liability on</u>		
Difference between Written down Value of Fixed Assets as per Income Tax Act and as per Companies Act	7.13	NIL
Deferred Tax (Asset)/Liability (Net)	7.13	NIL

15 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of past events. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of



obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

Show because notices issued by various Government Authorities are not considered as obligation. When the demand notice is raised against such show cause notice and are disputed but the Company, there are classified as disputed obligations.

The treatment in respect of disputed obligations is as under:

- A provision is recognized in respect of present obligations where the outflow of resources is probable.
- All other cases are disclosed as contingent liabilities unless the possibility of outflow of resources is remote.

Contingent assets are not recognized in the financial statements.

- In the opinion of the management, all the current assets are realizable at the values depicted in the financial statement and provisions have been made for all known liabilities. Sundry Debtors and Sundry Creditors are subject to confirmation and reconciliation.
- Total amount outstanding to Small Scale Industrial Undertaking included in Sundry Creditors is NIL- during the current financial year under review. (Previous year – (₹). Nil).
- As per Accounting standard 15 “Employee Benefits”, the discloser of employee benefits as defined in the Accounting standard are given below: -

Defined Contribution Plan

There are no Defined Contributions made during the year under review.

Defined Benefits Plan

No provisions for payment of Gratuity under the defined benefits plan have been made by the Company.

19 Earnings Per Share

The basic Earnings per share (“EPS”) is computed by dividing the net profit/(loss) after tax for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares. The Company did not have any potentially dilutive securities in the years presented.

Particulars	March 31, 2024(₹) Amount in ‘000	March 31, 2023(₹) Amount in ‘000
Profit/(Loss) after Tax	(2514.92)	(515.42)
Extra Ordinary Items	-	-
Profit after extra ordinary items	(2514.92)	(515.42)
Number of Shares	00.00	00.00
Basic & Diluted earnings per share		
- before extra-ordinary items	00.00	00.00
- after extra ordinary items	00.00	00.00



20 Auditors Remuneration Consists of:

Particulars	March 31, 2024(₹)	March 31, 2023(₹)
	Amount in '000	Amount in '000
**Statutory Audit Fees	30.00	5.00
Tax Audit Fees	-	-
Total	30.00	5.00

** excluding GST

21 Foreign Exchange earnings and outgo

Particulars	March 31, 2024		March 31, 2023	
	For.Curr.	(₹)	For.Curr.	(₹)
Foreign Exchange Recd	0.00	0.00	0.00	0.00
Foreign Exchange Outgo	0.00	0.00	0.00	0.00

22 Related Party Disclosure:

As per Accounting Standard 18, issued by Institute of Chartered Accountants of India (ICAI) the disclosure of transactions with the related parties are as defined in the Accounting Standard are given below:

a. List of Related Parties with whom transactions have taken place and relationship:

Name of the Related Party	Relationship

b. Transactions during the year with related parties:

Nature of Transactions	March 31,2024(₹)	March 31, 2023(₹)
	Amount in '000	Amount in '000
Directors Remuneration	00.00	00.00
Interest to Directors	00.00	00.00

23 Previous year's figures have been regrouped and rearranged wherever necessary.

24 As per Schedule III Section 129 Company has adopted to shown the figures in the financial statement & Balance sheet in nearest Thousand only

For and On Behalf of the Board

Cinefil Producers Performance Ltd

Satinder Mohan
DIN:08256125
Director

Satinder Raj
DIN:08256125
Director

As per our report on Even Date

For M B TANDON & ASSOCIATES

Chartered Accountants

FRN No.110794W

CA MUKESH BABU TANDON

B.com,F.C.A FAIA(LON),MUMBAI

P R O P R I E T O R

Membership No.: 035732

Kaveri Kaushal
Din: 08256125
Director

Place: Mumbai

Date: 08 SEP 2024

Place: Mumbai

Date: 08 SEP 2024