

November 14, 2025

**The Manager
Corporate Relationship Department
BSE Limited
1st Floor, New Trading Wing,
Rotunda Building,
P J Towers, Dalal Street, Fort,
Mumbai - 400001
BSE Security Code: 538579**

SUB: Outcome of Board Meeting held on November 14 2025

Respected Sir/Madam,

In continuation of our letter dated November 14, 2025, Pursuant to the Regulation 30 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has inter alia:

- i. Approved the Un-Audited Financial Statements (Standalone & Consolidated) for the half year ended September 30, 2025 and the Un-Audited Financial Results (Standalone & Consolidated) for the half year ended September 30, 2025, as recommended by the Audit Committee; and

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

(i) Un-Audited Financial Results (Standalone & Consolidated) for the half year ended September 30, 2025;

And

(ii) Limited Review Report for half year ended 30th September 2025

The meeting of the Board of Directors commenced at 03:00 p.m. and concluded at 04:00 p.m.

Please take the same on records and oblige

Thanking You,

Yours faithfully,

FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**B. SATHYA PRAKASH
MANAGING DIRECTOR
DIN: 01786634**

Enclosed: as stated above

ZINEMA MEDIA & ENTERTAINMENT LIMITED

Registered Office – New Door Number 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Raja Annamalaipuram, Chennai: 600028

CIN: L24241TN1984PLC096136

Email id: trivikramaindustries@gmail.com; Tel: 044-48679669; Fax: 044-42134333

website: www.zinema.co.in



Limited Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
ZINEMA MEDIA AND ENTERTAINMENT LTD.**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ZINEMA MEDIA AND ENTERTAINMENT LTD.** (the "Company"), for the quarter ended September 30, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted as stated in paragraph 3 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

For GANESAMOORTHY T & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 0139345 / MRN 228695

GANESAM
OORTHY

Digitally signed by
GANESAMOORTHY
Date: 2025.11.14
14:35:54 +05'30'

GANESAMOORTHY T
Proprietor
UDIN: 25228695BMIWTM9735

Place: Chennai

Date: 14th November 2025

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN NO.: L24241TN1984PLC096136
THIRD FLOOR, B BLOCK, WORK EZ, 147, PATHARI ROAD THOUSAND LIGHTS,
CHENNAI - 600006, TAMILNADU, INDIA

STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2025
BSE CODE : 538579 ISIN : INE641Q01019

(Rs. In Lakhs)

Sr.No.	Particulars	Half Year Ended		Year Ended	
		30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Income from Operations				
	(a) Net Sales / Income from Operations[net of excise duty]	135.73	-	33.25	-
	(b) Other Income	7.21	15.89	25.91	45.87
	Total Income	142.94	15.89	59.16	45.87
2	Expenses				
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-
	c. Finance Cost	2.01	0.04	0.07	-
	d. Employees benefit expenses	4.44	1.50	3.70	8.11
	e. Depreciation and amortisation expenses	0.39	-	0.03	-
	f. Other expenses	115.42	9.54	26.24	10.02
	Total Expenses	122.26	11.08	30.04	18.13
	Profit / (Loss) before Exceptional items and Tax (2-1)	20.69	4.81	29.12	27.74
3	Exceptional items			-	-
5	Profit / (Loss) before tax (3-4)	20.69	4.81	29.12	27.74
6	Tax Expenses	-	-	-	-
7	Profit (Loss) for the period (5-6)	20.69	4.81	29.12	27.74
8	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income for the poeriod (Net of Tax)	-	-	-	-
9	Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	20.69	4.81	29.12	27.74
10	Paid-up equity share capital (Face Value of Rs.10/-)	711.45	711.45	711.45	711.45
11	Other Equity as per Balance Sheet	212.63	167.63	191.94	162.82
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-
	(a) Basic	0.29	0.07	0.41	0.39
	(b) Diluted	0.29	0.07	0.41	0.39

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th day of November, 2025.
- The Statutory Auditors of the company have carried out a limited review of the result for the half year ended 30th September, 2025.
- However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment.
- This result and Limited Review Report is avilable on company Website www. Zinema.co.in.

For Ganesamoorthy T & Associates

Chatered Accountants

GANESAM
OORTHY
Digitally signed by GANESAMOORTHY
Date: 2025.11.14 12:02:02 +05'30'

Ganesamoorthy T

Proprietor

FRN 013934S / MRN 228695

UDIN: 25228695BMIWTM9735

Place: Chennai

Dated: 14th day of November, 2025

For, Zinema Media And Entertainment Ltd.

BASKARAN

SATHYA PRAKASH


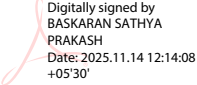
Digitally signed by BASKARAN SATHYA PRAKASH
Date: 2025.11.14 12:13:55 +05'30'

B. Sathya Prakash

Managing Director

DIN: 01786634

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN NO.: L24241TN1984PLC096136
THIRD FLOOR, B BLOCK, WORK EZ, 147, PATHARI ROAD THOUSAND LIGHTS,
CHENNAI - 600006, TAMILNADU, INDIA

STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2025			
(Rs. In Lakhs)			
PARTICULARS		As at	As at
		30th September, 2025	31st March, 2025
		Unaudited	Audited
A	ASSETS		
1	Non Current Assets		
	(a) Property, Plant & equipment	44.30	0.43
	(b) Capital work in Progress	-	-
	(C) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets	-	-
	(i) Investments	250.00	250.00
	(ii) Loans	-	3.65
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other non-current assets	-	-
	Sub-total Non Current Assets	294.30	254.07
2	Current Assets		
	(a) Inventories	20.99	10.00
	(b) Financial Assets	-	-
	(i) Investments	692.38	385.19
	(ii) Trade Receivables	293.48	43.13
	(iii) Cash & Cash Equivalents	3.58	6.35
	(iv) Bank Balances other than (iii) above	13.69	1.73
	(v) Loans	52.50	329.74
	(vi) Other financial assets	-	-
	(c) Other current assets	563.72	9.00
	Sub Total of Current Assets	1,640.35	785.14
	TOTAL ASSETS	1,934.65	1,039.21
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	711.45	711.45
	(b) Other Equity	212.44	191.94
	(c) Share application money pending for allotment	530.00	-
	Total Equity	1,453.89	903.39
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	30.00	-
	(ii) Other financial liabilities	93.62	-
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Provisions	-	-
	(d) Other non current liabilities	-	100.39
	Sub -total Non current liabilities	123.62	100.39
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	101.45	30.99
	(iii) Other financial liabilities	245.85	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	9.84	4.44
	Sub Total Of Current Liabilities	357.14	35.44
	TOTAL EQUITY AND LIABILITIES	1,934.65	1,039.21
For Ganesamoorthy T & Associates		For, Zinema Media And Entertainment Ltd.	
Chartered Accountants			
 GANESAMOORTHY <small>Date: 2025.11.14 12:02:26 +05'30'</small>		 BASKARAN SATHYA PRAKASH <small>Date: 2025.11.14 12:14:08 +05'30'</small>	
Ganesamoorthy T Proprietor FRN 013934S / MRN 228695 UDIN: 25228695BMIWTM9735		B. Sathya Prakash Managing Director DIN: 01786634	
Place: Chennai Dated: 14th day of November, 2025			

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN NO.: L24241TN1984PLC096136
THIRD FLOOR, B BLOCK, WORK EZ, 147, PATHARI ROAD THOUSAND LIGHTS,
CHENNAI - 600006, TAMILNADU, INDIA

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025			
Statement of Cash Flow	Six Months Ended Unaudited		For The Year Ended Audited
	30th September, 2025	30th September, 2024	31st March, 2025
Cash flows from operating activities			
Profit / (Loss) before taxation	20.69	4.81	29.12
Adjustments for:			-
Interest Income	(6.96)	(2.90)	(24.58)
Speculative Profit	-	-	-
Investment income	-	-	-
Depreciation	(0.39)	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-	-
Profit / (Loss) on the sale of intangible assets	-	-	-
Movement in reserves	-	-	-
Working capital changes:			
(Increase) / Decrease in Current Loans & Advances	277.24	(12.74)	(42.83)
(Increase) / Decrease in Long Term Loans & Advances	3.65	(0.03)	(2.66)
(Increase) / Decrease in trade and other receivables	(250.35)	(0.50)	(16.76)
(Increase) / Decrease in other Financial Assets	-	-	-
(Increase) / Decrease in other Current Assets	(554.52)	(5.49)	(9.00)
(Increase) / Decrease in other Non Current Assets	(307.19)	15.22	29.79
(Increase) / (Decrease) in inventories	(10.99)	-	(10.00)
Increase / (Decrease) in trade and other payables	70.46	(4.31)	24.11
Increase / (Decrease) in Non Current Liabilities	23.23	19.02	15.46
Increase / (Decrease) in Other Financial Liabilities	245.85	-	-
Increase / (Decrease) in Other Current Liabilities	5.40	(10.43)	(9.90)
Increase / (Decrease) in Provisions	-	-	-
Cash generated from operations	(483.89)	2.64	(17.26)
Interest paid	-	-	-
Income taxes paid	-	-	-
Dividends paid	-	-	-
Net cash from operating activities	(483.89)	2.64	(17.26)
Cash flows from investing activities			
Net Decrease / (Increase) in Fixed Assets	(43.87)	-	(0.43)
Net (Purchase)/Sale of Current Investments	-	-	-
Profit On F&O	-	-	-
Interest Received	6.96	2.90	24.58
Net cash used in investing activities	(36.91)	2.90	24.15
Cash flows from financing activities			
Proceeds from issue of share capital	530.00	-	-
Share Issue Expenses Incurred / Written-Off	-	-	-
Net cash used in financing activities	530.00	-	-
Net increase in cash and cash equivalents	9.19	5.55	6.90
Cash and cash equivalents at beginning of period	8.08	1.18	1.18
Cash and cash equivalents at end of period	17.27	6.73	8.08

For Ganesamoorthy T & Associates
Chartered Accountants

GANESAM Digitally signed by
GANESAMOORTHY
OORTHY Date: 2025.11.14
12:02:48 +05'30'

Ganesamoorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BMIWTM9735

Place: Chennai
Dated: 14th day of November, 2025

For, Zinema Media And Entertainment Ltd.

BASKARAN
SATHYA PRAKASH

Digitally signed by BASKARAN
SATHYA PRAKASH
Date: 2025.11.14 12:14:21
+05'30'

B. Sathya Prakash
Managing Director
DIN: 01786634



Limited Review Report on Consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Independent Auditor's Review Report on unaudited consolidated financial results of **ZINEMA MEDIA AND ENTERTAINMENT LTD** for the quarter and Six months ended September 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors

ZINEMA MEDIA AND ENTERTAINMENT LTD

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **ZINEMA MEDIA AND ENTERTAINMENT LTD** ('the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter and Six months ended September 30, 2025 ('the Statement'), being submitted by the Holding 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 ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. 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 Engagement (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 Statement is free of material misstatement. A review 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 specified under section 143(10) of the Act 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. This Statement includes the results of the Holding Company and the following entities:



Sr. No	Name of the Entity	Relationship with the Holding Company
1	CKM Homecare Solutions Pvt Ltd	Wholly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports referred to in paragraph 6 below, the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of 1 subsidiary included in the Statement, whose interim financial results reflects total revenues of Rs. Nil and Rs. Nil, total net Profit/loss after tax of Rs. Nil and Rs. Nil (before consolidation adjustments) and total comprehensive Profit of Rs. Nil and Rs. Nil (before consolidation adjustments), for the quarter and Six months ended September 30, 2025, respectively, as considered in the Statement. These interim financial statements / financial information / financial results have been reviewed by me whose reports have been furnished to us by the Management and my conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter.

For GANESAMOORTHY T & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 013934S / MRN 228695

GANESAMOORTHY Digitally signed by
GANESAMOORTHY
Date: 2025.11.14
14:35:19 +05'30'

GANESAMOORTHY T
Proprietor
UDIN: 25228695BMIWTN2565

Place: Chennai

Date: 14th November 2025

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN NO.: L24241TN1984PLC096136
THIRD FLOOR, B BLOCK, WORK EZ, 147, PATHARI ROAD THOUSAND LIGHTS,
CHENNAI - 600006, TAMILNADU, INDIA

CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2025
BSE CODE : 538579 ISIN : INE641Q01019

(Rs. In Lakhs)

Sr.No.	Particulars	Half Year Ended		Year Ended	
		30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Income from Operations				
	(a) Net Sales / Income from Operations[net of excise duty]	135.73	-	33.25	-
	(b) Other Income	7.21	15.89	25.91	45.87
	Total Income	142.94	15.89	59.16	45.87
2	Expenses				
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-
	c. Finance Cost	2.01	0.04	0.08	-
	d. Employees benefit expenses	4.44	1.50	3.70	8.11
	e. Depreciation and amortisation expenses	0.39	-	0.03	-
	f. Other expenses	115.42	9.54	26.24	10.02
	Total Expenses	122.26	11.09	30.04	18.13
	Profit / (Loss) before Exceptional items and Tax (2-1)	20.68	4.80	29.12	27.74
3	Exceptional items			-	-
5	Profit / (Loss) before tax (3-4)	20.68	4.80	29.12	27.74
6	Tax Expenses	-	-	-	-
7	Profit (Loss) for the period (5-6)	20.68	4.80	29.12	27.74
8	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income for the poeriod (Net of Tax)	-	-	-	-
9	Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	20.68	4.80	29.12	27.74
10	Paid-up equity share capital (Face Value of Rs.10/-)	711.45	711.45	711.45	711.45
11	Other Equity as per Balance Sheet	212.12	167.63	191.43	162.32
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-
	(a) Basic	0.29	0.07	0.41	0.39
	(b) Diluted	0.29	0.07	0.41	0.39

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th day of November, 2025.
- The Statutory Auditors of the company have carried out a limited review of the result for the half year ended 30th September, 2025.
- However, the management has exercised necessary due diligence to ensure that the consolidated financial results provide true and fair view of its Affairs.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment.
- This result and Limited Review Report is avilable on company Website www. Zinema.co.in.

For Ganesamoorthy T & Associates
Chatered Accountants

GANESAM Digitally signed by
OORTHY GANESAMOORTHY
Date: 2025.11.14
12:03:28 +05'30'

Ganesamoorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BMIWTN2565

Place: Chennai
Dated: 14th day of November, 2025

For, Zinema Media And Entertainment Ltd.

BASKARAN
SATHYA
PRAKASH

Digitally signed by
BASKARAN SATHYA
PRAKASH
Date: 2025.11.14 12:13:02
+05'30'

B. Sathya Prakash
Managing Director
DIN: 01786634

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2025

		(Rs. In Lakhs)	
PARTICULARS		As at	As at
		30th September, 2025	31st March, 2025
		Unaudited	Audited
A	ASSETS		
1	Non Current Assets		
	(a) Property, Plant & equipment	44.30	0.43
	(b) Capital work in Progress	-	-
	(C) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets	-	-
	(i) Investments	250.00	250.00
	(ii) Loans	-	3.65
	(f) Deferred Tax Assets (Net)	0.10	0.10
	(g) Other non-current assets	-	-
	Sub-total Non Current Assets	294.40	254.18
2	Current Assets		
	(a) Inventories	20.99	10.00
	(b) Financial Assets	-	-
	(i) Investments	692.38	385.19
	(ii) Trade Receivables	293.48	43.13
	(iii) Cash & Cash Equivalents	3.58	6.35
	(iv) Bank Balances other than (iii) above	13.85	1.89
	(v) Loans	52.50	329.74
	(vi) Other financial assets	-	-
	(c) Other current assets	563.72	9.00
	Sub Total of Current Assets	1,640.51	785.31
	TOTAL ASSETS	1,934.91	1,039.48
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	711.45	711.45
	(b) Other Equity	212.43	191.44
	(c) Share application money pending for allotment	530.00	-
	Total Equity	1,453.88	902.89
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	30.00	-
	(ii) Other financial liabilities	93.62	-
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Provisions	-	-
	(d) Other non current liabilities	-	100.39
	Sub -total Non current liabilities	123.62	100.39
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	101.72	31.77
	(iii) Other financial liabilities	245.85	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	9.84	4.44
	Sub Total Of Current Liabilities	357.41	36.21
	TOTAL EQUITY AND LIABILITIES	1,934.91	1,039.48

For Ganesamoorthy T & Associates
Chartered Accountants

GANESAM
OORTHY

Digitally signed by
GANESAMOORTHY
Date: 2025.11.14
12:03:48 +05'30'

Ganesamoorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BIMIWTN2565

Place: Chennai
Dated: 14th day of November, 2025

For, Zinema Media And Entertainment Ltd.

BASKARAN
SATHYA PRAKASH

Digitally signed by BASKARAN
SATHYA PRAKASH
Date: 2025.11.14 12:13:20
+05'30'

B. Sathya Prakash
Managing Director
DIN: 01786634

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN NO.: L24241TN1984PLC096136
THIRD FLOOR, B BLOCK, WORK EZ, 147, PATHARI ROAD THOUSAND LIGHTS,
CHENNAI - 600006, TAMILNADU, INDIA

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025			
Statement of Cash Flow	Six Months Ended Unaudited		For The Year Ended Audited
	30th September, 2025	30th September, 2024	31st March, 2025
Cash flows from operating activities			
Profit / (Loss) before taxation	20.68	4.80	29.12
Adjustments for:			
Interest Income	(6.96)	-	(24.58)
Speculative Profit	-	-	
Investment income	-	-	
Depreciation	(0.39)	-	
Profit / (Loss) on the sale of property, plant & equipment	-	-	
Profit / (Loss) on the sale of intangible assets	-	-	
Movement in reserves	-	-	
Working capital changes:			
(Increase) / Decrease in Current Loans & Advances	277.24	(12.74)	(42.83)
(Increase) / Decrease in Long Term Loans & Advances	3.65	(0.03)	(2.66)
(Increase) / Decrease in trade and other receivables	(250.35)	(0.50)	(16.76)
(Increase) / Decrease in other Financial Assets	-	-	
(Increase) / Decrease in other Current Assets	(554.52)	(5.49)	(9.00)
(Increase) / Decrease in other Non Current Assets	(307.19)	15.22	
(Increase) / (Decrease) in inventories	(10.99)	-	(10.00)
Increase / (Decrease) in trade and other payables	70.46	(4.31)	23.85
Increase / (Decrease) in Non Current Liabilities	23.23	19.02	
Increase / (Decrease) in Other Financial Liabilities	245.85	-	
Increase / (Decrease) in Other Current Liabilities	5.40	(10.43)	(9.90)
Increase / (Decrease) in Provisions	-	-	15.46
Cash generated from operations	(483.90)	5.54	(47.30)
Interest paid	-	-	-
Income taxes paid	-	-	-
Dividends paid	-	-	-
Net cash from operating activities	(483.90)	5.54	(47.30)
Cash flows from investing activities			
Net Decrease / (Increase) in Fixed Assets	(43.87)	-	(0.43)
Net (Purchase)/Sale of Current Investments	-	-	29.79
Profit On F&O	-	-	
Interest Received	6.96	-	24.58
Net cash used in investing activities	(36.91)	-	53.95
Cash flows from financing activities			
Proceeds from issue of share capital	530.00	-	-
Share Issue Expenses Incurred / Written-Off	-	-	-
Net cash used in financing activities	530.00	-	-
Net increase in cash and cash equivalents	9.19	5.54	6.64
Cash and cash equivalents at beginning of period	8.24	1.60	1.60
Cash and cash equivalents at end of period	17.43	7.14	8.24

For Ganesamoorthy T & Associates
Chartered Accountants

GANESAM Digitally signed by
OORTHY GANESAMOORTHY
Date: 2025.11.14
12:04:09 +05'30'

Ganesamoorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BMIWTN2565

Place: Chennai
Dated: 14th day of November, 2025

For, Zinema Media And Entertainment Ltd.

BASKARAN Digitally signed by
SATHYA PRAKASH BASKARAN SATHYA PRAKASH
Date: 2025.11.14 12:13:33
+05'30'

B. Sathya Prakash
Managing Director
DIN: 01786634