# zinema™
MEDIA AND ENTERTAINMENT LIMITED

42ND ANNUAL REPORT

2025–26

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# CORPORATE PROFILE

## BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL

| | | |
|---|---|---|
| **Mr. Baskaran Sathya Prakash**<br>DIN: 01786634 | – | **Chairperson and Managing Director** |
| **Mr. Dinesh Raj**<br>DIN: 07113950 | – | **Managing Director** |
| **Mr. Sadasivam Anbazhagan**<br>DIN: 08965772 | – | **Independent Director** |
| **Mrs. Uma Maheswari**<br>DIN: 08597408 | – | **Independent Director** |
| **Mr. Anbalagan Dinesh** | – | **Chief Financial Officer** |

## STATUTORY AUDITORS (For FY 2025-26)

**M/s. Ganesamoorthy.T & Associates,**
**Chartered Accountants**

R-48Q, TVS Colony, TVS Avenue Main Road
Anna Nagar Western Extension Chennai– 600101

## SECRETARIAL AUDITORS (For FY 2025-26)

**P B & Associates,**
**Company Secretaries**

Diamond Heritage Building, 16 Strand Road, 6th Floor, Room No. 613, Kolkata – 700001.

## REGISTRAR AND TRANSFER AGENT

**M/S. Purvasharegistry (India) Pvt.Ltd.**
No-9, Shiv Shakti Industrial Estate,
Ground Floor, J. R. Boricha Marg,
Opp. Kasturba Hospital, Lower Parel,
Mumbai - 400 011
(T) (91)- 022-2301 6761 / 2301 8261
(F) (91)- 022-2301 2517
Email: support@purvashare.com

## BANKERS

**HDFC Bank Limited**
**Punjab National Bank**

## REGISTERED OFFICE

New Door Number 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028
Web: www.zinema.co.in
Email: trivikramaindustries@gmail.com
Tel No.: 044-48679669
Fax.: 044-42134333

## ANNUAL GENERAL MEETING

| | | |
|---|---|---|
| **Day &Date** | : | Wednesday, 30th September, 2026 |
| **Time** | : | 03: 00 P.M. (IST) |
| **Venue** | : | Registered Office |

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**ZINEMA MEDIA & ENTERTAINMENT LIMITED**
**Registered Office –** New Door No. 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028
**CIN:** L93190TN1984PLC096136
**Email id:** trivikramaindustries@gmail.com; **website:** www.zinema.co.in
**Tel:** 044-48679669**; Fax:** 044-42134333

**NOTICE** is hereby given that the 42nd Annual General Meeting **("AGM/ The Meeting")** of the Members of **Zinema Media and Entertainment Limited ("The Company")** will be held on **Wednesday, September 30, 2026 at 3:00 P.M. at the Registered Office of the Company** situated at New Door No. 57, Old Door No.57, Sathya dev Avenue, MRC Nagar, Raja Annamalaipuram, Chennai: 600028 to transact the businesses as set forth below in this Notice of the AGM **("Notice")**:

**ORDINARY BUSINESS**

**Item No. 1:**

**To consider and adopt the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon.**

To consider and if thought fit, to pass the following resolution, with or without modifications, as an **Ordinary Resolution:**

**"RESOLVED THAT** the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

**Item No. 2:**

**To consider and adopt the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of the Auditors thereon.**

To consider and if thought fit, to pass the following resolution, with or without modifications, as an **Ordinary Resolution:**

**"RESOLVED THAT** the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of the Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

**Item No. 3:**

**To appoint a director in place of Mr. Baskaran Sathya Prakash (DIN: 01786634), who retires by rotation and being eligible, offers himself for re-appointment.**

To consider and if thought fit, to pass the following resolution, with or without modifications, as an **Ordinary Resolution:**

**"RESOLVED THAT** in accordance with the provisions of Section 152(6) and other applicable provisions of the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable law(s), if any (including any amendments thereto or re-enactment thereof for the time being in force), Articles of Association of the Company and upon recommendation of the Nomination and Remuneration Committee and the Board of Directors, Mr. Baskaran Sathya Prakash (DIN: 01786634), Director of the Company, who retires by rotation at this Meeting and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

**Item No. 4:**

**To appoint M/s. Patni Mandhana & Associates, Chartered Accountants (FRN: 152125W), as Statutory Auditors of the Company.**

To consider and if thought fit, to pass the following resolution, with or without modifications, as an **Ordinary Resolution:**

**"RESOLVED THAT** pursuant to the provisions of sections 139, 141, 142 of the Companies Act, 2013 ("the Act"), read with the Companies (Audit and Auditors) Rules, 2014, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other laws, circulars, notifications, if any, applicable in this regards (including any statutory amendments or modifications or re-enactment thereof for the time being in force) and pursuant to the recommendation of the Audit Committee and Board of Directors, M/s. Patni Mandhana & Associates, Chartered Accountants (FRN: 152125W), be and are hereby appointed as Statutory Auditor of the Company to hold the office as such from the conclusion of 42$^{nd}$ Annual General Meeting ("AGM") till conclusion of 47$^{th}$ AGM at such remuneration as may be decided by the Board of Directors in consultation with the Audit Committee plus re-imbursement of out-of-pocket expenses that may be incurred by the auditors in performance of their duties as auditors of the Company.

**RESOLVED FURTHER THAT** the Board of Directors of the Company be and are hereby authorized to finalize their terms of engagement according to the scope of their services as Statutory Auditors and other permissible assignments, if any, and any of the Directors and/or Company Secretary of the Company, be and is hereby jointly and/or severally authorized to file necessary returns/forms to the Ministry of Corporate Affairs and to do all such acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid resolution.”

**SPECIAL BUSINESS:**

**Item No. 5:**

**Increase in Authorised Share Capital and Alteration of Capital Clause of Memorandum of Association of the Company.**

To consider and if thought fit, to pass the following resolution, with or without modifications, as an **Ordinary Resolution:**

**"RESOLVED THAT** pursuant to the provisions of Section 61(1)(a) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Companies (Share Capital and Debentures) Rules, 2014 ("the Rules"), the Articles of Association of the Company and on recommendation of the Board of Directors of the Company (hereinafter referred to as “the Board”, which expression shall include any Committee constituted/to be constituted by the Board or any other person(s) as may be authorized by the Board in that behalf) and subject to such other applicable approval(s) and/ or sanction(s) of the statutory or regulatory authorities, the consent of the Members of the Company be and is hereby accorded for increase in the Authorised Share Capital of the Company from existing **Rs. 8,00,00,000/- (Rupees Eight Crore Only) divided into 80,00,000 (Eighty Lakh) equity shares of Face Value of Rs. 10/- (Rupees Ten Only) each to Rs. 10,00,00,000/- (Rupees Ten Crore Only) divided into 1,00,00,000 (One Crore) equity shares of Face Value of Rs. 10/- (Rupees Ten Only) each**, ranking pari-passu in all respect with the existing equity Shares of the Company.

**RESOLVED FURTHER THAT** pursuant to Section 13 and all other applicable provisions, if any, of the Act read with Rules framed thereunder, consent of the Members of the Company be and is hereby accorded to replace existing Clause V of the Memorandum of Association of the Company with the following New Clause V:

*“V. The Authorised Share Capital of the Company is Rs. 10,00,00,000/- (Rupees Ten Crore only) divided into 1,00,00,000 (One Crore) Equity Shares of Face Value Rs. 10/- (Rupees Ten only) each with the power to increase or decrease such share capital, to divide the Shares in the capital for the time being into several classes and to attach thereto respectively any preferential, deferred, qualified or special rights, privileges or conditions, subject to the provisions of the Companies Act, 2013 or any statutory modification thereof or provided by the Articles of Association of the Company.”*

**RESOLVED FURTHER THAT** any of the Directors and/ or Company Secretary of the Company be and is hereby authorized to do all such acts, deeds, matters and things, as may be necessary for obtaining approvals, statutory, contractual or otherwise, in relation to the above, including but not limited to filing of necessary e-form, submission of documents, delegating powers to any person(s), as they may in their absolute discretion deem necessary or expedient in respect of matters and things incidental or related thereto and to give such directions as may be necessary or expedient and to settle any question, difficulty or doubt that may arise in this regard, to give effect to this resolution."

**Item No. 6:**

**To create, offer, issue, and allot up to 24,99,000 (Twenty Four Lakh and Ninety Nine Thousand) Equity Share of the Company of face value of INR 10/- (Rupees Ten Only) each at an issue price of INR 10/- (Rupees Ten Only) each [i.e. at Par Value] aggregating up to INR 2,49,90,000 (Rupees Two Crore Forty Nine Lakh and Ninety Thousand Only), to the Allottees belonging to the Non-Promoter Category on private placement and preferential basis in compliance with the order passed by Hon'ble National Company Law Tribunal dated December 19, 2024 and pursuant to provisions of section 23(1)(b), 42, 62(1)(c) and other applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, relevant provisions of all other Laws, Rules, Regulations as applicable and amended from time to time:**

To consider and if thought fit, to pass the following resolution, with or without modifications, as **a Special Resolution:**

**"RESOLVED THAT** in supersession of all the earlier resolutions passed in this regard, in accordance with the provisions of Section 23(1)(b), 42, 62(1)(c) and other applicable provisions of the Companies Act, 2013 ("the Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014 (including any amendments or statutory modification(s) thereto and/or enactment(s) or re-enactment thereof for the time being in force) ("the Act"), the enabling provisions of the Memorandum of Association and Articles of Association of the Company, the provisions of the Listing Agreement entered by the Company with BSE Limited i.e., the Stock Exchange where the existing Equity Shares of the Company are listed on its SME Board ("BSE/ Stock Exchange"), applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended, ("ICDR Regulations"), the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended ("Listing Regulations") (including any amendments or statutory modification(s) thereto and/or enactment(s) or re-enactment thereof for the time being in force) together with any other rules/ regulations/ guidelines/ notifications, circulars, if any, as may be prescribed/ issued by the Securities and Exchange Board of India ("SEBI"), Government of India ("GOI"), Ministry of Corporate Affairs ("MCA"), Foreign Exchange Management Act, 1999 ("FEMA"), and/or any other appropriate authority along with the rules and regulations framed thereunder and as per order dated December 19, 2024 passed by Hon'ble National Company Law Tribunal, Division

Bench-I, Chennai ("NCLT") bearing No.: IA(PLAN)/9(CHE)/2024 in IBA/441/2019 ("NCLT Order"), and also subject to the approval(s), consent(s), permission(s) and/or sanction(s), if any, of the appropriate authorities, institutions or bankers, as may be required, and subject to such conditions and modifications, as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s), and/or sanction(s), as may be agreed to by the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any Committee which the Board may have constituted or hereinafter constitute to exercise its power including the powers conferred by this resolution) and subject to any other alterations, modifications, conditions, corrections, changes and variations that may be decided by the Board in its absolute discretion, the consent and approval of the Members of the Company be and is hereby accorded **to create, offer, issue and allot on a private placement and preferential basis**, **in one or more tranches up to 24,99,000 (Twenty Four Lakh and Ninety Nine Thousand) Equity Shares of the Company** of face value of INR 10/- (Rupees Ten Only) each valued **at INR 10/- (Rupees Ten Only) each [i.e., at Par Value], aggregating up to INR 2,49,90,000/- (Rupees Two Crore Forty Nine lakhs and Ninety Thousand Only)**, **to the Unsecured Financial Creditors of M/s. Premier Futsal Management Private Limited ("PFMPL")** as mentioned herein below ("Proposed Allottees"), **towards their settlement amount**, **pursuant to and as part of implementation of Resolution Plan for PFMPL**, on such terms as set out in the Resolution Plan and the NCLT Order **("the Issue")**:

| Sr. No. | Name of the Proposed Allottees | Category | Maximum Number of Shares to be Issued ("Upto") |
|---|---|---|---|
| 1. | Prime Events | Non-Promoter | 10,17,441 |
| 2. | Prime Global Sport Management LLP | Non-Promoter | 11,19,835 |
| 3. | Mr. Chelliah Arun Pandian, On behalf of A & P Group (Partnership firm) | Non-Promoter | 3,61,724 |
| **Total** | | | **24,99,000** |

**RESOLVED FURTHER THAT** the Equity Shares being offered, issued and allotted to the Proposed Allottees by way of the Preferential Issue shall *inter-alia* be subject to the following terms and conditions, apart from others as prescribed under applicable law:

a) The Equity Shares to be issued and allotted pursuant to the Preferential Issue shall be listed on the Stock Exchange, subject to receipt of necessary regulatory permissions and approvals, as the case may be;

b) The Equity Shares to be issued and allotted shall be fully paid up and rank pari-passu with the existing Equity Shares of the Company in all respects (including payment of dividend, if any, and voting rights) from the date of allotment thereof, be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum of Association and Articles of Association of the Company;

c) The Equity Shares shall be allotted in dematerialised form within a maximum period of fifteen (15) days from the date of passing of the special resolution by the Members, provided that where the allotment of Equity Shares is subject to receipt of any approval or permission from applicable regulatory authorities, the allotment shall be completed within a period of fifteen (15) days from the date of receipt of last of such approvals or permissions or such other extended period as may be permitted in accordance with the SEBI ICDR Regulations, as amended from time to time;

d) The Equity Shares shall be subject to such other terms and conditions, as may be applicable under the relevant laws.

**RESOLVED FURTHER THAT** the approval of the Members be and is hereby accorded to issue to the Proposed Allottees, a private placement offer letter in Form No. PAS-4 pursuant to Section 42 of the Act and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, to subscribe to the aforesaid equity shares by way of preferential allotment on a private placement basis.

**RESOLVED FURTHER THAT** all actions taken by the Board in connection with any matter(s) referred to or contemplated to this resolution be and are hereby approved, ratified, and confirmed in all respects.

**RESOLVED FURTHER THAT** any of the Directors and/ or Company Secretary of the Company, be and are hereby severally authorized to do all such acts, deeds, matters and things, and to sign and execute all such documents, applications, and forms (including filing of Form PAS-3 and other requisite e-forms with the Registrar of Companies, and any filings/intimations required to be made with the Stock Exchange(s)/SEBI, etc., as applicable), as may be necessary, expedient or incidental to give effect to this resolutions."

**Item No. 7:**

**To approve giving loan, providing guarantee and securities and/ or making investment under Section 186 of the Companies Act, 2013**

To consider and if thought fit, to pass the following resolution, with or without modifications, as a **Special Resolution:**

**"RESOLVED THAT** pursuant to the provisions of Section 186 of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its

Powers) Rules, 2014 and other applicable provisions, if any, of the Act (including any modification or re-enactment thereof for the time being in force), in supersession to all resolutions passed by the Company in this regard and subject to such approvals, consents, sanctions and permissions as may be necessary, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'the Board' which term shall be deemed to include, unless the context otherwise requires, any Committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board or Committee to exercise the powers conferred on the Board by this Resolution), to

a) give any loan to any person(s) or other body corporate(s);
b) give any guarantee or provide any security in connection with a loan to any other body corporate(s) or person(s); and
c) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate from time to time, in one or more traches;

as the Board may in its absolute discretion deem beneficial and in the interest of the Company, for an amount not exceeding a sum of Rs. 100,00,00,000/- (Rupees One Hundred Crores Only) in one or more tranches, outstanding at any point of time, notwithstanding that the aggregate of the investments and loans so far made or to be made and the guarantees / securities so far given or to be given by the Company exceeds / will exceed the limits specified in Section 186 of the Act.

**RESOLVED FURTHER THAT** any of the Directors and / or any person(s) authorized by them from time to time be and are hereby authorised to determine the manner and amount of the said loan(s)/ guarantee(s)/ security(ies)/ investments and to do all such acts, deeds, matters and things as may be required to give effect to this resolution as they may in their absolute discretion deem necessary, proper or desirable and be authorised to take such steps as may be necessary in relation to the above and to settle all matters arising out of and incidental thereto and to sign and to execute deeds, applications, documents and writings that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution."

**Item No. 8:**

**To approve borrowing powers under Section 180(1)(c) of the Companies Act, 2013.**

To consider and if thought fit, to pass the following resolution, with or without modifications, as a **Special Resolution:**

**"RESOLVED THAT** in accordance with the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and the Articles of Association of the Company and in supersession to all resolutions passed by the Company in this regard, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as “the Board” which term shall be deemed to include, unless the context otherwise requires, any Committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board or Committee to exercise the powers conferred on the Board by this Resolution), to borrow any sum(s) of monies from time to time, at its discretion, which together with the monies already borrowed and remaining outstanding (apart from temporary loans obtained from the Company's Bankers in the ordinary course of business) may exceed at any point of time, the aggregate of its Paid-Up Share Capital, Free Reserves and Securities Premium by a sum not exceeding Rs. 300,00,00,000/- (Rupees Three Hundred Crore Only), outstanding at any point of time.

**RESOLVED FURTHER THAT** the Board be and is hereby authorized to arrange to fix the terms and conditions of all such borrowings, from time to time as it may deem fit and to sign and execute all such deeds, contracts, instruments, agreements and any other documents as may be required and to do all such acts, deeds, matters, things as may be deemed necessary, expedient and incidental thereto and to delegate all or any of its powers herein conferred by this resolution to any Committee of Directors and/ or Directors and/ or Officers of the Company to give effect to this resolution."

**Item No. 9:**

**To consider and approve for creation of Security on the properties of the Company, both present and future, in compliance with Section 180(1)(a) of the Companies Act, 2013.**

To consider and if thought fit, to pass the following resolution, with or without modifications, as a **Special Resolution:**

**“RESOLVED THAT** pursuant to Section 180(1)(a) and all other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with the Rules, if any, made there under (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and any other applicable laws and provisions of the Articles of Association of the Company and in supersession to all resolutions passed by the Company in this regard, the Board of Directors of the Company (hereinafter referred to as “the Board” which term shall be deemed to include, unless the context otherwise requires, any Committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board or Committee to exercise the powers conferred on the Board by this Resolution) be and is hereby authorised to mortgage and/ or create charge, in addition to the mortgages/ charges created/ to be created by the Company, in such form and manner and with such ranking and at such times and on such terms as the Board may in its absolute discretion determine, on all or any of the moveable and/ or immoveable properties of the Company, both present and future and/ or the whole or any part of the undertaking(s) of the Company together with the power to take over the management of the business and concern of the Company in certain events of default, in favour of the Lender(s), Agent(s) and Trustee(s) and other bodies/persons, to secure the borrowings of the Company and / or the Company's subsidiaries / affiliates / associated companies, availed/ to be availed by way of loan(s) (in foreign currency and/or Rupee currency) and / or securities (comprising of fully / partly Convertible Debentures and / or Non-Convertible Debentures with or without detachable or non-detachable Warrants and / or secured premium notes and / or floating rates notes / bonds or other debt instruments), issued / to be issued by the Company, or otherwise, from time to time, subject to maximum limits approved under Section 180(1)(c) from time to time and all other applicable provisions, if any, of the Act, together with interest at the respective agreed rates, additional interest, compound interest in case of default, accumulated interest, liquidated damages, commitment charges, premia on prepayment, remuneration of the Agent(s) / Trustee(s), premium (if any) on redemption, all other costs, charges and expenses, including any increase as a result of devaluation / revaluation / fluctuation in the rates of exchange and all other monies payable by the Company in terms of the Loan Agreement(s) / deed(s) and Agreement(s) / Debenture Trust Deed(s) or any other document(s), entered into/ to be entered into between the Company and the Lender(s) / Agent(s) and Trustee(s), in respect of the said loans/ borrowings/ securities and containing such specific terms and conditions and covenants in respect of enforcement of security as may be stipulated in that behalf and agreed to between the Board and the Lender(s)/ Agent(s)/ Trustee(s)/ others, as the case may be.

**RESOLVED FURTHER THAT** for the purpose of giving effect to this resolution, any of the Directors of the Company, be and is hereby authorised to finalise, settle, execute and amend such documents/ deeds/ writings/ papers/ agreements as may be required and to do all such acts, deeds, matters and things, as it may in its absolute discretion deem necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in regard to creating mortgages/ charges as aforesaid."

**Item No. 10:**

**To consider and approve the re-appointment of Mr. Baskaran Sathya Prakash (DIN: 01786634), as a Managing Director of the Company.**

To consider and if thought fit, to pass the following resolution, with or without modifications, as a **Special Resolution:**

**"RESOLVED THAT** pursuant to the provisions of sections 196, 197, 203, Schedule V and any other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and all other laws, rules, regulations as applicable (including any statutory modification or re-enactment thereof), the consent of the members be and is hereby accorded for re-appointment of Mr. Baskaran Sathya Prakash (DIN: 01786634), as Managing Director of the company for a term of five years commencing from October 01, 2025 till September 30, 2030 as per the terms and conditions of re-appointment as set out in the explanatory statement annexed to the Notice.

**RESOLVED FURTHER THAT** approval of the shareholders be and is hereby accorded for payment of remuneration as set out in the explanatory statement for any financial year during the tenure of his office (i) notwithstanding inadequacy of profits or loss in the respective financial year; or (ii) even if the above payment or aggregate managerial remuneration of Executive Directors or aggregate managerial remuneration of all directors exceeds the limits as specified in Section 197(1) of the Companies Act, 2013 and / or the second proviso thereunder; or (iii) even if the above payment exceeds the limits specified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**RESOLVED FURTHER THAT** the Board of Directors of the Company in consultation with the Nomination and Remuneration Committee shall have power to alter and vary terms and conditions of the said re-appointment.

**RESOLVED FURTHER THAT** for the purpose of giving effect to this resolution, any of the Directors of the Company, be and is hereby authorised to finalise, settle, execute and amend such documents/ deeds/ writings/ papers/ agreements as may be required and to do all such acts, deeds, matters and things, as it may in its absolute discretion deem necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in regard."

**BY ORDER OF THE BOARD OF DIRECTORS,**
**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**SD/-**
**BASKARAN SATHYA PRAKASH**
**MANAGING DIRECTOR**
**DIN: 01786634**

**DATE: SEPTEMBER 08, 2026**
**PLACE: CHENNAI**

**NOTES FOR SHAREHOLDERS FOR AGM:**

1. **A member entitled to attend and vote at the meeting is entitled to appoint a proxy, or where that is allowed, one or more proxies, to attend and vote instead of himself/herself and the proxy so appointed need not be a member of the company. proxies, in order to be effective, must be duly filled, stamped, signed and received at the registered office of the company not less than 48 hours before the commencement of the meeting. A Proxy Form for the meeting is enclosed.**
2. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten (10) percent of the total share capital of the Company carrying voting rights. However, a member holding more than ten (10) percent of the total share capital of the Company carrying voting rights may appoint a single person as a proxy, and such person shall not act as proxy for any other shareholder.
3. An Explanatory statement pursuant to Section 102(1) of the Companies Act, 2013 ("Act") and Regulation 36 (5) of the Listing Regulations, relating to the Businesses to be transacted at the AGM is annexed hereto. The term Member(s) and Shareholder(s) are used interchangeably in this notice.
4. Further, a brief resume of the Director proposed to be re-appointed at this AGM, nature of his appointment, expertise in specific functional areas, names of Companies in which they hold the Directorship and Membership/ Chairpersonship of Board and Committees, Shareholding and relationship between directors inter-se, as stipulated under Regulation 36(3) of the Listing Regulation and other requisite information as per Secretarial Standard-2 on General Meetings, forms part of this Notice. Further, requisite declaration for re-appointment is received from such Director.
5. The Company has appointed Mrs. Anshu Agarwal (Membership No. F9921 and COP No. 27897), Managing Partner of M/s. ANGC & Co. LLP, Company Secretaries as the Scrutinizer to scrutinize the remote e-voting and Ballot process in a fair and transparent manner.
6. Members of the Company under the category of Institutional/ Corporate Shareholders (i.e., other than individuals/HUF, NRI, etc.) are encouraged to attend and participate in the AGM and vote thereat. Institutional/ Corporate Shareholders are required to send a scanned copy (PDF/JPEG Format) of its Board Resolution or governing Body Resolution/Authorization etc., authorizing its representative to attend the AGM on its behalf and/ or to vote through remote e-voting/ Ballot Paper at the AGM. The said Board Resolution/ Authorization shall be sent to the Scrutinizer by email through their registered email address to team@angc.co.in with copies marked to the Company at trivikramaindustries@gmail.com.
7. **The cut-off date** for the purpose of determining the eligibility of the Members to attend and do voting for the AGM of the Company is **Wednesday, September 23, 2026.**
8. In compliance with the applicable MCA circulars and SEBI circulars, Notice of the

AGM along with Annual Report for the financial year 2025-26 is being sent only through electronic mode to those members whose email addresses are registered with the Company/ RTA and Depositories. Furthermore, a letter providing the web-link, including the exact path, where complete details of the Annual Report 2025-26 are available is sent to those shareholders who have not registered email addresses in compliance with Regulation 36(1)(b) of the SEBI Listing Regulations. The hard copy of the Annual Report including Notice of AGM for the financial year 2025-26 has not been sent to any member, unless any member has requested for the same. Members may note that Notice of the AGM and Annual Report for the financial year 2025-26 will also be available on the Company's website i.e., www.zinema.co.in , websites of the stock exchange i.e. BSE Limited at www.bseindia.com and on the website of National Securities Depositories Limited ("NSDL") at www.evoting.nsdl.com (agency for providing the Remote e-Voting facility). In case of joint holders attending the AGM together, only holder whose name appearing first will be entitled to vote.

9. Members are requested to join the Company in supporting the Green Initiative taken by MCA to effect electronic delivery of documents to the members at the E-mail addresses registered for the said purpose. Members are hereby requested to register their E-mail addresses with their Depository Participant or with RTA of the Company, for sending various Notices, Dividend intimation and other documents through E-mail, in case they have not registered the same. Those members who have changed their E-mail ID/ Addresses are requested to update their new E-mail ID / Addresses with RTA, in case the shares are held in physical form and with the Depository Participants where shares are held in dematerialised mode, in case they have not already updated the same.

10. Members who wish to inspect the Statutory Registers maintained under the Act and relevant documents referred to in this Notice of AGM and explanatory statement can send an email to trivikramaindustries@gmail.com. The Company has been maintaining, *inter alia*, the statutory registers at its Registered Office. In accordance with the MCA Circulars, the said registers shall remain open and be accessible to any member during the continuance of the meeting.

11. Members are requested to quote their Folio No. or DP ID/ Client ID, in case shares are in physical/ dematerialized form, as the case may be, in all correspondence with the Company/ Registrar and Share Transfer Agent.

12. The Members, desiring any information pertaining to the accounts or business to be transacted at the AGM, are requested to write to the Company at the Registered Office of the Company, or send an email to trivikramaindustries@gmail.com, mentioning their name, DP ID, Client ID number/ folio number and mobile number at least 7 days before the AGM to enable us to keep the requisite information ready.

13. Those shareholders who have not yet registered their e-mail address are requested to get their e-mail addresses submitted, by following the procedure given below.

(a) In case shares are held in physical mode, please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of

Aadhar Card) by email to trivikramaindustries@gmail.com.

(b) In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to trivikramaindustries@gmail.com.

(c) Alternatively, member may send an e-mail request to evoting@nsdl.com for obtaining User ID and Password by proving the details mentioned in Point (a) or (b) as the case may be.

(d) In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

(e) It is clarified that for permanent submission of e-mail address, the shareholders are however requested to register their email address, in respect of electronic holdings with the depository through the concerned depository participants and in respect of physical holdings with the Company's Registrar and Share Transfer Agent, Purva Sharegistry (India) Pvt. Ltd ("RTA/ PSPL"), having its office at Unit No. 9, Shiv Shakti Ind. Estate, J. R. Boricha Marg, Opp. Kasturba Hospital Lane, Lower Parel (E), Mumbai - 400011, India, by following the due procedure.

(f) Those shareholders who have already registered their e-mail address are requested to keep their e-mail addresses validated with their depository participants / the Company's RTA to enable servicing of notices / documents / annual Reports electronically to their e-mail address.

14. The SEBI has mandated the submission of Permanent Account Number ("PAN") by every participant in securities market. Members holding shares in electronic form are therefore requested to submit the PAN to their Depository Participants with whom they are maintaining their Demat accounts. Members holding shares in physical form can submit their PAN details to the Registrar and Share Transfer Agent.

15. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, PAN, mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held in electronic form and to RTA/ PSPL in case the shares are held in physical form.

16. As per the provisions of Section 72 of the Act read with Rule 19(1) of the Companies (Share Capital and Debentures) Rules and SEBI Circular, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members can contact their DP in case the shares are held in electronic form and to RTA/ PSPL in case the shares are held in physical form.

17. Your attention is invited on the Companies (Significant Beneficial Ownership) Amendment Rules, 2019 issued by the Ministry of Corporate Affairs on February 08, 2019. A person is considered as a Significant Beneficial Owner ("SBO") if he/ she, whether acting alone, together or through one or more individuals or trust holds a beneficial interest of at least 10% or more. The beneficial interest could be in the form of a Company's shares or the right to exercise or actually exercising significant influence or control over the Company. If any members holding shares in the Company on behalf of other or fulfilling the criteria specified under Section 90 of Act read with relevant rules, SBO is required to give a declaration specifying the nature of his / her interest and other essential particulars in the prescribed manner and within the permitted time frame.

18. To support the 'Green Initiative', Members who have not registered their e-mail addresses are requested to register the same with DPs /RTA.

19. Information relating to e-voting and other instructions are as under:

a. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of Listing Regulations (as amended), the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. The Company has engaged the services of NSDL as the Agency to provide e-voting facility for voting through remote e- Voting.

b. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the member/ beneficial owner (in case of electronic shareholding) as on the **cut-off date i.e. Wednesday, September 23, 2026.**

20. **E-VOTING INSTRUCTIONS:**

**THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING:**

The **Remote e-voting** will **commence at 09:00 A.M. (IST) on Saturday, September 26, 2026, and will end at 05:00 P.M. (IST) on Tuesday, September 29, 2026,** thereafter remote e-voting will be blocked by NSDL. The Members, whose names appear in the Register of Members / Beneficial Owners as on the **cut-off date i.e. Wednesday, September 23, 2026.,** may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, September 23, 2026.

**How do I vote electronically using the NSDL e-Voting system?**

The way to vote electronically on the NSDL e-Voting system consists of "Two Steps" which are mentioned below:

**Step 1: Access to the NSDL e-Voting system**

**A) Login method for e-Voting for Individual shareholders holding securities in demat mode**

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email ID in their demat accounts in order to access the e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

| Type of shareholders | Login Method |
|---|---|
| Individual Shareholders holding securities in demat mode with NSDL. | 1. If you are already registered for **NSDL IDeAS facility**, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the **"Beneficial Owner"** icon under "Login" which is available under **"IDeAS"** section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on options available against company name or **e-Voting service provider - NSDL** and you will be re-directed to NSDL e-Voting website for casting your vote during the remote e-Voting period.<br>2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS"** Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp<br>3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on options available against company name or **e-Voting service provider**<br>**- NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. |
| Individual Shareholders holding securities in demat mode with CDSL | 1. Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or |

| | |
|---|---|
| | www.cdslindia.com.<br>2. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of **e-Voting service provider i.e. NSDL.** Click on **NSDL** to cast your vote.<br>3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration<br>Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. **NSDL** where the e-Voting is in progress. |
| Individual Shareholders (holding securities in demat mode) login through their depository participants | You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/ CDSL for e-Voting facility. Once login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on options available against company name or **e-Voting service provider-NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. |

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use the Forget User ID and Forget Password option available at the above mentioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

| **Login type** | **Helpdesk details** |
|---|---|
| Individual Shareholders holding securities in demat mode with NSDL | Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30 |
| Individual Shareholders holding securities in demat mode with CDSL | Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738<br>or 022-23058542-43 |

**B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.**

**How to Log-in to NSDL e-Voting website?**

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. 3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

| Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical | Your User ID is: |
|---|---|
| a) For Members who hold shares in demat account with NSDL. | 8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your userID is IN300***12******. |
| b) For Members who hold shares in demat account with CDSL. | 16 Digit Beneficiary ID<br>For example if your Beneficiary ID is 12************ then your user ID is 12************** |
| c) For Members holding shares in Physical Form. | EVEN Number followed by Folio Number registered with the company<br>For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001*** |

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

   (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

   (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:

a) Click on **"Forgot User Details/Password?"**(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

**Step 2: Cast your vote electronically.**

**How to cast your vote electronically**

After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting are in active status.

1. Select "EVEN" of the Company for which you wish to cast your vote during the remote e-Voting period, now you are ready for e-Voting; as the Voting page opens.
2. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
3. Upon confirmation, the message "Vote cast successfully" will be displayed.
4. You can also take a printout of the votes cast by you by clicking on the print option on the confirmation page.
5. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

**General Guidelines for shareholders**

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send a scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to team@angc.co.in with a copy marked to evoting@nsdl.co.in.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer to the Frequently Asked Questions (FAQs) for Shareholders and the e-voting user manual for Shareholders available in the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to Gopala Krishna at evoting@nsdl.co.in

**Process for those shareholders whose email IDs are not registered with the depositories for procuring user ID and password and registration of email IDs for e-voting for the resolutions set out in this notice:**

1. In case shares are held in physical mode, please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAAR (self-attested scanned copy of Aadhar Card) by email to trivikramaindustries@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAAR (self-attested scanned copy of Aadhar Card) to trivikramaindustries@gmail.com.
3. If you are an individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A), i.e., login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
4. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring a user ID and password for e-voting by providing the above-mentioned documents.

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access the e-Voting facility.

**CONTACT DETAILS**

| | |
|---|---|
| **Company** | **ZINEMA MEDIA & ENTERTAINMENT LTD**<br>**Registered office:**<br>New Door No. 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028<br>**Email ID:** trivikramaindustries@gmail.com;<br>**Tel:** 044-48679669; **Fax:** 044-42134333<br>**Website:** www.zinema.co.in |
| **Registrar and Transfer Agent** | **PURVA SHAREGISTRY (INDIA) PVT. LTD**<br>Unit No. 9, Shiv Shakti Ind. Estate, J. R. Boricha Marg, Opp. Kasturba Hospital Lane, Lower Parel (E), Mumbai – 400011<br>**Tel No.:** 022 - 2301 6761/8261;<br>**Email:** support@purvashare.com<br>**Web:** www.purvashare.com |

| | |
|---|---|
| **E-Voting Agency** | **National Securities Depository Limited**<br>**Tel No.:** (022) 48867000 / +91-22-69448500<br>**Email:** evoting@nsdl.com<br>**Web:** https://www.evoting.nsdl.com/ |
| **Scrutinizer** | **Mrs. Anshu Agarwal**<br>(Membership No. F9921 and COP No. 27897),<br>Managing Partner of M/s. ANGC & Co. LLP, Company Secretaries<br>**Email:** team@angc.co.in |

**OTHER INSTRUCTIONS**

Any person who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice of AGM and holding shares as on the cut-off date i.e. September 23, 2026 may obtain the User ID and password by sending a request at trivikramaindustries@gmail.com or to the Registrar at support@purvashare.com of this notice. However, if the member is already registered with NSDL for remote e-voting, then he can use his existing user ID and password for casting the vote through e-voting.

21. **SCRUTINIZER'S REPORT AND DECLARATION OF RESULTS:**

a. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, unblock the votes cast through e-voting (votes cast through e-voting during the AGM and votes cast through remote e-voting), shall make and submit a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairperson or a person authorized by him in writing, who shall countersign the same. The Resolutions shall be deemed to be passed on the date of the AGM i.e. Wednesday, September 30, 2026 subject to receipt of the requisite number of votes in favour of the Resolutions. The Results shall be declared within two working days of the conclusion of the AGM.

b. The result declared along with the Scrutinizer's Report shall be placed on the Company's website and on the website of NSDL immediately.

**EXPLANATORY STATEMENT**
***(Pursuant to Section 102 (1) of the Companies Act, 2013, Secretarial Standard 2 on General Meetings and Regulation 36(5) of the SEBI Listing Regulations)***

**Item No. 4:**
M/s. Ganesamoorthy T. & Associates, Chartered Accountants (FRN 013934S), were appointed as Statutory Auditor of the Company from the conclusion of 40th AGM of Company for a period of 5 consecutive years till the conclusion of the 45th AGM. However, M/s. Ganesamoorthy T. & Associates, Chartered Accountants has tendered their resignation on September 01, 2026 due to not in position to devote the requisite time and resources to adequately discharge their responsibility. Accordingly, the Board of Directors of the Company at its meeting held on September 08, 2026 , based on the recommendation of the Audit Committee, has recommended appointment of M/s. Patni Mandhana & Associates, Chartered Accountants (FRN: 152125W) as Statutory Auditor of the Company to hold office for a term of five consecutive Financial Years from the conclusion of the ensuing 42nd AGM till the conclusion of the 47th AGM of the Company to be held in the Financial Year 2031-32 at such remuneration plus applicable taxes, and out-of-pocket expenses, as may be determined and recommended by the Audit Committee in consultation with the Auditors and duly approved by the Board of Directors of the Company.

The Company has received consent letter and eligibility certificate from M/s. Patni Mandhana & Associates, Chartered Accountants, to act as Statutory Auditor of the Company, along with a confirmation that their appointment, if made, would be within the limits prescribed under the Companies Act, 2013.

Disclosures pursuant to Regulation 36(5) of the SEBI Listing Regulations are as follows:

| | |
|---|---|
| Name of the Statutory Auditor | M/s. Patni Mandhana & Associates, Chartered Accountants |
| Terms of Appointment | Appointed to act as a Statutory Auditors of the Company for a term of five consecutive Financial Years from the conclusion of the ensuing 42nd AGM till the conclusion of the 47th AGM |
| Proposed Fees payable and material change in the fee payable | The proposed fees to be paid to the Statutory Auditor shall be Rs. 4.75 lac plus Taxes and re-imbursement of out-of-pocket expenses for the financial year 2026-27. For the subsequent years, the Board of Directors will decide the remuneration based on recommendations of Audit Committee. |
| Basis of recommendation for appointment | On the recommendation of the Audit Committee, the Board has considered the appointment of M/s. Patni Mandhana & Associates, Chartered Accountants as Statutory Auditor of the Company. |

| | |
|---|---|
| Brief Credentials of the Auditor | Patni Mandhana & Associates (a peer reviewed firm) was formed in 2019 to offer skills to varied type of clients ranging from corporate sector, public sector undertakings, banks, charitable institutions, trusts, small and medium enterprises and individuals. Patni Mandhana & Associates has well maintained offices equipped with modern infrastructure, with 40 member team in Mumbai Office. Its team consists of professionals handling various areas of operations under the guidance of the senior partners. They are distinguished providers of financial advisory services. The organization is a congregation of professionally qualified and experienced persons, who are committed to add value and optimize the benefits accruing to clients. |

**The Board recommends the Ordinary resolution as set out at item No. 4 for approval by shareholders of the Company in terms of Section 139 and other applicable provisions, if any of the Act.**

None of the Promoters, Directors and/or Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested (financially or otherwise), in the proposed resolutions mentioned at Item No. 4, except to the extent of their shareholding, if any, in the Company.

**Item No. 5:**

In order to broad base the Capital Structure and to enable the Company to issue further shares as and when required, the Board of Directors of the Company at their meeting held on September 08, 2026 have approved and recommended to shareholders of the Company for their approval, an increase in the Authorised Share Capital of the Company from Rs. 8,00,00,000/- (Rupees Eight Crore Only) divided into 80,00,000 (Eighty Lakh) equity shares of Rs. 10/- (Rupees Ten Only) each to Rs. 10,00,00,000/- (Rupees Ten Crore Only) divided into 1,00,00,000 (One Crore) equity shares of Rs. 10/- (Rupees Ten Only) each, ranking pari-passu in all respect with the existing equity shares of the Company.

In terms of the provisions of Sections 13 and 61(1)(a) of the Companies Act, 2013 ("the Act") approval of the shareholders of the Company is sought by way of an ordinary resolution for increase in authorised share capital of the Company and consequential alteration to Capital Clause (Clause V) of the Memorandum of Association of the Company. A draft copy of the modified Memorandum of Association is available for inspection by the Shareholders of the Company.

**The Board recommends the Ordinary resolution as set out at item No. 5 for approval by**

**shareholders of the Company in terms of Section of 13, 61(1)(a) and other applicable provisions, if any of the Act.**

None of the Promoters, Directors and/or Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested (financially or otherwise), in the proposed resolutions mentioned at Item No. 5, except to the extent of their shareholding in the Company.

**Item No. 6:**
The Company as a Resolution Applicant had submitted a Resolution Plan in the matter of Corporate Insolvency Resolution Process ("CIRP") of M/s. Premier Futsul Management Private Limited ("PFMPL") and the said Resolution Plan was duly approved by Hon'ble National Company Law Tribunal, Division Bench-I, Chennai ("NCLT") vide its order dated December 19, 2024 bearing No.: IA(PLAN)/9(CHE)/2024 in IBA/441/2019("NCLT Order"). Pursuant to and as part of implementation of Resolution Plan for PFMPL, the Company is required to issue 24,99,000 Equity Shares of face value of INR 10/- (Rupees Ten Only) each valued at INR 10/- (Rupees Ten Only) each [i.e., at Par Value], aggregating upto INR 2,49,90,000/- (Rupees Two Crore Forty Nine lakhs and Ninety Thousand Only), to the Unsecured Financial Creditors of PFMPL, towards their settlement amount, pursuant to and as part of implementation of Resolution Plan of PFMPL. The said NCLT Order can be accessed at the website of the Company at
https://www.zinema.co.in/ir/nclt-order-resolution-plan.pdf.

Pursuant to the provisions of Sections 23(1)(b), 42 and 62 (1)(c) of the Companies Act, 2013 ("the Act") and Regulation 160 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"), any preferential allotment of Securities needs to be approved by the Shareholders by way of a Special Resolution.

**The consent of the Shareholders is being sought by way of a Special Resolution** to enable the Board to issue and allot Equity Shares of the Company to the Proposed Allottees as stated in the special resolution at item No. 6 and this Explanatory Statement, in accordance with the provisions of the Act and Rules made thereunder, ICDR Regulations, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), any other applicable laws, as amended and the NCLT Order.

The following details of the proposed preferential issue of the Equity Shares of the Company are disclosed in accordance with the relevant provisions of Act read with Companies (Share Capital and Debenture) Rules 2014, Companies (Prospectus and Allotment of Securities) Rules, 2014 and Chapter V -"Preferential Issue" of the ICDR Regulations, as amended from time to time.

**(a) Particulars of the offer including the date of passing of the Board resolution, kind of Securities offered, class of persons, maximum number of Securities to be issued and the Issue Price:**

The Board of Directors of the Company at their meeting held on September 08,2026 have approved and decided to seek approval of the members of the Company by way of a Special

Resolution to **create, offer**, **issue and allot, in one or more tranches, upto 24,99,000 (Twenty Four Lakh Ninety Nine Thousand) Equity Shares of the Company** of face value of INR 10/- (Rupees Ten Only) each valued at INR 10/- (Rupees Ten Only) each [i.e., at Par Value], aggregating upto INR 2,49,90,000/- (Rupees Two Crore Forty Nine lakhs and Ninety Thousand Only), to the Unsecured Financial Creditors of PFMPL, towards their settlement amount, pursuant to and as part of implementation of Resolution Plan of PFMPL.

The preferential issue of the Equity Shares of the Company is proposed to be made to the following Allottees belonging to the Non-Promoters Category, being the Unsecured Financial Creditors of PFMPL (hereinafter referred to as "Creditors/ Allottees") as detailed herein below.

| **Sr No.** | **Name of the Proposed Allottees** | **Category** | **Maximum Number of Equity Shares to be Issued** |
|---|---|---|---|
| 1. | Prime Events | Non-Promoter | 10,17,441 |
| 2. | Prime Global Sport Management LLP | Non-Promoter | 11,19,835 |
| 3. | Mr. Chelliah Arun Pandian, On behalf of A & P Group (Partnership firm) | Non-Promoter | 3,61,724 |
| **Total** | | | **24,99,000** |

All the equity shares to be allotted by way of preferential issue shall be made fully paid up at the time of the allotment. Since the issue and allotment of 24,99,000 Equity Shares is proposed to be made for consideration other than cash, the settlement amount to be paid to Creditors by way of issue of Equity shares will be adjusted against 100% of the issue price, details of which are as below:

| **Sr. No.** | **Name of Creditor/ Allottee** | **Settlement amount to be paid to Creditors by way of issue of Equity shares** | **No of Equity Shares to be allotted** | **Value of Equity Shares to be allotted** |
|---|---|---|---|---|
| 1. | Prime Events | 1,01,74,410/- | 10,17,441 | 1,01,74,410/- |
| 2. | Prime Global Sport Management LLP | 1,11,98,350/- | 11,19,835 | 1,11,98,350/- |
| 3. | Mr. Chelliah Arun Pandian, on behalf of A & P Group (Partnership firm) | 36,17,240/- | 3,61,724 | 36,17,240/- |
| **Total** | | **2,49,90,000/-** | **24,99,000** | **2,49,90,000/-** |

**(b) The objects of the preferential issue:**

The Company is required to issue and allot 24,99,000 Equity Shares to the Unsecured Financial Creditors of PFMPL, as a settlement of their claims, in accordance with the Resolution Plan approved by NCLT.

**(c) Relevant Date for issuance of Equity Shares:**
Not applicable as this issue is being made as per order of Hon'ble National Company Law Tribunal, Division Bench-I, Chennai ("NCLT") dated December 19, 2024 bearing No.: IA(PLAN)/9(CHE)/2024 in IBA/441/2019.

**(d) Amount which the Company intends to raise by way of such securities.**
Not Applicable, since this Preferential Issue is for consideration other than cash.

**(e) Basis on which the price has been arrived at and justification for the price (including premium), if any:**

Pursuant to and as part of implementation of Resolution Plan for PFMPL, the Company is required to issue 24,99,000 Equity Shares of face value of INR 10/- (Rupees Ten Only) **each valued at INR 10/- (Rupees Ten Only) each [i.e., at Par Value], aggregating upto INR 2,49,90,000/- (Rupees Two Crore Forty Nine lakhs and Ninety Thousand Only),** to the Unsecured Financial Creditors of PFMPL, towards their settlement amount, pursuant to and as part of implementation of Resolution Plan of PFMPL. Accordingly, provisions of the Act and ICDR Regulations related to pricing are Not Applicable.

**(f) Intent of the Promoters, Directors and Key Managerial Personnel or Senior Management of the Company to subscribe to the proposed preferential offer:**
None of the promoters, members of the promoter group, directors, key managerial personnel or Senior Management Personnel of the Company intend to subscribe to the preferential issue.

**(g) Proposed time frame within which the Preferential Allotment shall be completed:**
As required under Chapter V of the ICDR Regulations, the Equity Shares shall be allotted by the Company within a period of 15 days from the date of passing of this Special Resolution, provided that in case the allotment of the proposed Equity Shares is pending on account receipt of any approval or permission from any regulatory authority, the allotment shall be completed within a period of 15 days from the date of receipt of last of such approvals or permissions.

**(h) Identity of Proposed Allottees (including natural persons who are the ultimate beneficial owners of equity shares proposed to be allotted and/or who ultimately control:**

| Sr. No. | Identity of the Allottees | The natural persons who are the ultimate beneficial owners/ ultimately controlling the proposed allottees ("UBO") |
|---|---|---|

| | | |
|---|---|---|
| 1. | Prime Events | Pushpa Kuwar |
| 2. | Prime Global Sport Management LLP | Hemanth Bhandari and Pinal Jain |
| 3. | Mr. Chelliah Arun Pandian (on behalf of A & P Group -Partnership firm) | Mr. Chelliah Arun Pandian |

**(i) The Shareholding Pattern of the Company before and after the preferential issue:**

The Shareholding Pattern of the Company before and after the allotment of Equity shares is as below.

| Sr. No. | Category | Pre - Issue Shareholding | | Equity Shares to be allotted (up to) | Post - Issue Shareholding | |
|---|---|---|---|---|---|---|
| | | No. of Equity Shares | % of Holding | | No. of Equity Shares | % of Holding |
| (i) | (ii) | (iii) | (iv) | (v) | (vi) | (vii) |
| **I** | **Promoters Holdings** | | | | | |
| **a.** | **Indian** | | | | | |
| (i) | Individual/Hindu Undivided Family | 8,86,700 | 12.46 | 0 | 8,86,700 | 9.22 |
| (ii) | Bodies Corporate | 5,98,130 | 8.41 | 0 | 5,98,130 | 6.22 |
| | **Sub – Total** | **14,84,830** | **20.87** | 0 | **14,84,830** | **15.45** |
| **b.** | **Foreign Promoters** | **0** | **0.00** | 0 | **0** | 0.00 |
| | **Sub – Total (A)** | **14,84,830** | **20.87** | 0 | **14,84,830** | **15.45** |
| **II** | **Non-Promoters holding** | | | | | |
| 1 | Institutional Investors | 0 | 0.00 | 0 | 0 | 0.00 |
| 2 | Non-Institutional Investor | | | | | |
| (i) | Individuals | 29,89,000 | 42.01 | 13,79,165 | 43,68,165 | 45.44 |
| (ii) | Body Corporates | 22,37,670 | 31.45 | 0 | 22,37,670 | 23.28 |
| (ii) | Any Other | | | | | |
| | Non-Resident Individuals | 20,000 | 0.28 | 0 | 20,000 | 0.21 |
| | Hindu Undivided Family | 3,83,000 | 5.38 | 0 | 3,83,000 | 3.98 |
| | LLP | 0 | 0.00 | 11,19,835 | 11,19,835 | 11.65 |
| | **Sub Total (B)** | **56,29,670** | **79.13** | **24,99,000** | **81,28,670** | **84.55** |
| | **Grand Total** | **71,14,500** | **100.00** | **24,99,000** | **96,13,500** | **100.00** |

**Notes:**

1. **The above Post–Issue shareholding pattern has been calculated assuming full subscription of all the Equity Shares be issued to the proposed Allottees under the current Issue.**

2. The existing promoters of the Company will continue to be in control of the Company and there will not be any change in the management/ control of the Company as a result of the proposed allotment of the Equity shares.

**(j) The class or classes of persons to whom the allotment is proposed to be made:**

The preferential issue of Equity Shares is proposed to be made to the Non-Promoter Allottees as detailed herein below.

| Sr. No. | Name of the Proposed Allottees | Category | Maximum Number of Equity Shares to be Issued |
|---|---|---|---|
| 1. | Prime Events, Proprietorship | Non-Promoter | 10,17,441 |
| 2. | Prime Global Sport Management LLP, a Limited Liability | Non-Promoter | 11,19,835 |
| 3. | Mr. Chelliah Arun Pandian, (On behalf of A & P Group -Partnership firm) | Non-Promoter | 3,61,724 |
| **Total** | | | **24,99,000** |

**(k) The percentage (%) of Post Preferential Issue Capital that may be held by Allottees and Change in Control, if any, consequent to the Preferential Issue:**

| Sr. No. | Identity of the Allottees | % of Pre-Preferential Issue Capital | | % of Post-Preferential Issue Capital | |
|---|---|---|---|---|---|
| | | No. of Equity Shares | % of Holding | No. of Equity Shares | % of Holding |
| 1 | Prime Events | 0 | 0.00 | 10,17,441 | 10.58 |
| 2 | Prime Global Sport Management LLP | 0 | 0.00 | 11,19,835 | 11.65 |
| 3 | Mr. Chelliah Arun Pandian, On behalf of A & P Group (Partnership firm) | 0 | 0.00 | 3,61,724 | 3.76 |

**(l) The current and proposed status of the allottee(s) post the preferential issues namely, promoter/ non-promoter:**

| Sr. No. | Name of the Proposed Allottees | Current Status (Promoter/Non-Promoter) | Proposed Status (Promoter/Non-Promoter) |
|---|---|---|---|
| 1. | Prime Events | Non-Promoter | Non-Promoter |
| 2. | Prime Global Sport Management LLP | Non-Promoter | Non-Promoter |
| 3. | Mr. Chelliah Arun Pandian, On behalf of A & P Group (Partnership firm) | Non-Promoter | Non-Promoter |

**(m) Change in control, if any in the issuer consequent to the preferential issue:**

There will be no change in control of the Company upon the allotment of the Equity Shares of the Company. However, voting rights exercised by the existing shareholders of the Company will change in accordance with the change in the shareholding pattern pursuant to the allotment of the Equity Shares of the Company.

**(n) Undertaking that if the amount payable on account of the re-computation of price is not paid:**
Not applicable as this issue is being in term of NCLT order.

**(o) Lock-in period:**
As may be applicable in terms of ICDR regulations.

**(p) Principal terms of assets charged as securities:**
Not Applicable.

**(q) Material terms of raising such securities:**
All material terms have been set out above.

**(r) Listing:**
The Company will make an application to the Stock Exchange at which the existing equity shares are listed i.e., at BSE, for listing of the Equity Shares to be issued and allotted on preferential basis under this Issue. Such Equity Shares will rank *pari-passu* with the existing Equity Shares of the Company in all respect.

**(s) The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:**
Since this preferential issue is being made pursuant to Resolution Plan approved by the NCLT, provisions of Regulation 163(3) of ICDR Regulations are not applicable.

**(t) The number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:**
The Company has not made any allotment of securities on preferential basis during the financial year 2025-26 and during the period from 1st April, 2026 till the date of this notice.

**(u) Practicing Company Secretary Certificate:**
The Company has obtained a certificate dated September 08, 2026 from Mrs. Anshu Agarwal (Membership No. F9921 and COP No. 27897), Managing Partner of M/s. ANGC & Co. LLP, Company Secretaries, certifying that the proposed preferential allotment is being made in accordance with the requirements contained in ICDR Regulations and the copy of the same has been hosted on the website of the Company. The link for accessing the same is https://www.zinema.co.in/ir/pcs-icdr-compliance-certificate.pdf.

**(v) Monitoring of Utilization of Funds:**
Not applicable

**(w) Other Disclosures / Undertakings:**

- ✓ It is hereby confirmed that neither the Company nor its Directors or Promoters or KMPs are wilful defaulter or fraudulent borrower in accordance with the guidelines on wilful defaulters issued by Reserve Bank of India and ICDR Regulations. Hence disclosure as per Schedule VI of the ICDR Regulations is Not Applicable.
- ✓ None of its Directors or Promoters is a fugitive economic offender or fraudulent borrower as defined under the ICDR Regulations.
- ✓ The Company is eligible to make the preferential issue under Chapter V of the ICDR Regulations.
- ✓ The Equity Shares to be issued and allotted by the Company pursuant to this resolution shall be issued in dematerialized form only and subject to the Memorandum and Articles of Association of the Company and shall rank *pari-passu* in all respects including dividend, with the existing equity shares of the Company and be listed on stock exchange where the equity shares of the Company are listed.
- ✓ None of the person belonging to Promoter(s) or the Promoter group of the Company has previously subscribed to Warrants of the Company and also not failed to exercise the Warrants issued by the Company.
- ✓ As on date of this Notice, as per the information, documents, and records available and to the best of the knowledge, the Company does not have any outstanding dues to the Securities Exchange Board of India ("Board"), BSE Limited ("BSE") and the Depositories.
- ✓ The Company is in compliance with the conditions of continuous listing of equity shares as specified in the listing agreement with the Stock Exchange(s) where the equity shares of the Company are listed and Listing Regulations, as amended, and any circular or notification issued by the Board thereunder.

The said special resolution will, if passed, enable the Board on behalf of the Company, to issue and allot Equity Shares on a preferential basis to the persons as permitted under the provisions of section 23(1)(b), 42, 62(1) (c) and other applicable provisions of the Companies Act, 2013, SEBI (ICDR) Regulations, 2018, SEBI (LODR) Regulations, 2015 and other applicable laws.

**The Board of Directors accordingly recommend passing of the above resolution as set out at Item No. 6 of the Notice, as a Special Resolution, for issue of Equity Shares for consideration other than cash.**

None of the Directors and/or Key Managerial Personnel of the Company and/or their respective relatives is in any way, concerned or interested, financially or otherwise, in the said resolution except to the extent of their shareholding in the Company, if any.

**Item No. 7:**

As per the provisions of Section 186 of the Companies Act, 2013 ("the Act"), where the aggregate of the loans and invesments so far made, the amount for which guarantee or security so far provided to or in all bodies corporate along with the investment, loan, guarantee or security proposed to be made or given by the Board, shall exceed 60% of the company's paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account, whichever is more, the prior approval of the Members of the Company by means of a Special Resolution passed at a general meeting is required.

Your Company may make investments in, give loans and/or guarantees to and/ or provide securities in connection with loans to various persons and bodies corporate (including its subsidiary) from time to time, in compliance with the applicable provisions of the Act.

In view of the above and considering the long-term business plans of the Company, which may require the Company to make sizeable loans/ investments and/or issue guarantees/ securities to persons or bodies corporate, from time to time, it is proposed to obtain approval of the Members of the Company for making of investments or giving loans or providing guarantees or security, in excess of the limits prescribed under Section 186 of the Act, but not exceeding Rs.100,00,00,000 (Rupees One Hundred Crore Only), in one or more tranches outstanding at any point of time.

The Board of Directors of the Company at their meeting held on September 08, 2026, has unanimously approved the above proposal and decided to seek approval of the members of the Company by way of a Special Resolution.

**The Board of Directors accordingly recommends passing of the above resolution as set out as Item No. 7 of the Notice as a Special Resolution.**

None of the Directors and/or Key Managerial Personnel of the Company and/or their respective relatives is in any way, concerned or interested, financial or otherwise, in the said resolution except to the extent of their shareholding, in the Company, if any.

**Item No. 8:**

As per the provisions of Section 180 (1)(c) of the Companies Act, 2013 ("the Act"), the Board of Directors of the Company shall require the consent of the Members of the Company by way of Special Resolution, to borrow monies in excess of the aggregate of Paid-Up Share

Capital, Free Reserves and Securities Premium, apart from temporary loans obtained from the Company's Bankers in the ordinary course of business.

In view of the fund requirements of the Company, it is proposed to seek approval of Members, to increase the limit of borrowings upto Rs. 300,00,00,000 (Rupees Three Hundred Crores Only), outstanding at any point of time, in excess of the aggregate of the Paid-Up Capital, Free Reserves and Securities Premium of the Company.

The Board of Directors of the Company at their meeting held on September 08, 2026, has unanimously approved the above proposal and decided to seek approval of the members of the Company by way of a Special Resolution for increase in limits for borrowings to be made by the Company.

**The Board of Directors accordingly recommends passing of the above resolution as set out as Item No. 8 of the Notice as a Special Resolution.**

None of the Directors and/or Key Managerial Personnel of the Company and/or their respective relatives is in any way, concerned or interested, financial or otherwise, in the said resolutions except to the extent of their shareholding in the Company, if any.

**Item No. 9:**

As per the provisions of Section 180(1)(a) of the Act, the Board of Directors shall not except with the consent of the members of the Company by way of Special Resolution sell, lease or otherwise dispose of the whole or substantially whole of the undertaking(s) of the Company. Creation of mortgage/ hypothecations and/or charge, in favour of the Lender(s), Agents(s), Trustee(s) or any other person(s), on all or any moveable/immoveable properties and other assets of the Company wherever situated, both present and future, as and when necessary, to secure any Loan/ facility/ borrowings or money raised through debt securities issued/ to be issued or for any other purposes, whether in Rupee or foreign currency, with the power to take over the management of the business, is regarded as disposal of the Company's whole or substantially the whole of the undertaking(s) within the meaning of Section 180(1)(a) of the Act.

The approval of the Members is being sought for item No. 8 of the Notice pursuant to Section 180(1)(c) of the Act, to borrow money up to Rs. 300,00,00,000 (Rupees Three Hundred Crores Only), in excess of the aggregate of paid-up share capital, free reserves and securities premium of the Company. The borrowings of the Company may be required to be secured by way of creation of mortgage/ hypothecations and/or charge on all or any of the movable, immovable properties or other assets of the Company in such form, manner and ranking as may be determined by the Board of Directors of the Company from time to time, in consultation with the lender(s).

It is proposed to seek approval of Members under Section 180(1)(a) of the Act, authorizing the Board of Directors of the Company to create mortgage/ hypothecations and/or charge on all or any of the moveable, immoveable properties or other assets of the Company, subject to the limits approved by the Members under Section 180(1)(c) of the Companies

Act, 2013.

The Board of Directors of the Company at their meeting held on September 08, 2026, has unanimously approved the above proposal and decided to seek approval of the members of the Company by way of a Special Resolution for creation of mortgage/ hypothecation and/or charge under Section 180(1)(a) of the Act.

**The Board of Directors accordingly recommends passing of the above resolution as set out at Item No. 9 of the Notice, as a Special Resolution.**

None of the Directors and/or Key Managerial Personnel of the Company and/or their respective relatives is in any way, concerned or interested, financial or otherwise, in the said resolution except to the extent of their shareholding in the Company, if any.

**Item No. 10:**

The tenure of Mr. Baskaran Sathya Prakash (DIN: 01786634) as a Managing Director of the Company was completed on September 30, 2025.

Accordingly, based on the recommendation of Nomination and Remuneration Committee and pursuant to the provisions of Section 196, 197 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with applicable rules made there under, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and other laws, rules, regulations as applicable, the Board of Directors of the Company at their meeting held on October 01, 2025 have re-appointed Mr. Baskaran Sathya Prakash (DIN: 01786634), as a Managing Director of the Company, for a period of 5 (five) years with effect from October 01, 2025, subject to the approval of members at the ensuring Annual General Meeting.

Mr. B. Sathya Prakash is not debarred from being re-appointed pursuant to any order of SEBI or any other authority. He satisfies all the conditions set out in Part-I of Schedule V to the Act as also conditions set out under sub-section (3) of Section 196 of the Act for being eligible for his re-appointment. He is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

He shall be entitled to an annual remuneration of ₹5,00,000/-, together with such perquisites, benefits and allowances as may be applicable to him from time to time in accordance with the Company's policy in force, provided that the aggregate remuneration payable to him, inclusive of such perquisites, shall be within the limits prescribed under Section 197 read with Schedule V of the Companies Act, 2013.

Pursuant to Section 197(1) of the Act, the total managerial remuneration payable by a public company, to its directors, including managing director and whole-time director, and its manager in respect of any financial year shall not exceed eleven percent of the net profits of the company for that financial year computed in the manner laid down in Section 198 of the Act. However, pursuant to first proviso to Section 197(1) of the Act, the company in general meeting may, authorise the payment of remuneration exceeding eleven percent of the net profits of the company, subject to the provisions of Schedule V to the Act.

Further, pursuant to second proviso to Section 197(1) of the Act, except with the approval of the company in general meeting, by a special resolution, the remuneration payable to any one managing director or whole-time director or manager shall not exceed five percent of the net profits of the company and if there is more than one such director remuneration shall not exceed ten percent of the net profits to all such directors and manager taken together.

Further, where there is more than one such director, payment of aggregate annual remuneration to such directors exceeding 5 percent of the net profits (computed as per the provisions of Section 198 of the Act) of the company requires approval of the shareholders of the company by way of a special resolution.

In the event of inadequacy of profits or losses in the respective financial year, the payment of aforesaid remuneration shall be made, in terms of the provisions of Schedule V to the Act, for a period of three years.

The Board has considered the parameters given under Section 200 of the Act, and the rules made thereunder read with Schedule V to the Act for recommending the above re-appointment and remuneration.

Draft letter of appointment of Mr. B. Sathya Prakash setting out the terms and conditions of his re-appointment shall be available for inspection by the Members. The same may be treated as a written memorandum setting out the terms of remuneration of Mr. B. Sathya Prakash under Section 190 of the Act.

Details of Mr. B. Sathya Prakash pursuant to the provisions of (i) Listing Regulations (ii) Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (iii) Schedule V to the Act are given as Annexure to the Explanatory Statement. The above may be treated as a written memorandum setting out the terms of re-appointment of Mr. B. Sathya Prakash under Section 190 of the Act.

**The Board of Directors accordingly recommends passing of the above resolution as set out as Item No. 10 of the Notice, as a Special Resolution.**

Except Mr. B. Sathya Prakash, being the appointee, none of the other Directors and/or Key Managerial Personnel of the Company and/or their respective relatives is in any way, concerned or interested, financially or otherwise, in the said resolutions except to the extent of their shareholding in the Company, if any.

**BY ORDER OF THE BOARD OF DIRECTORS,**
**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**SD/-**
**BASKARAN SATHYA PRAKASH**
**MANAGING DIRECTOR**
**DIN: 01786634**

**DATE: September 08, 2026**
**PLACE: CHENNAI**

**Annexure to Item no 10**

**Additional information on Director recommended for re-appointment pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 on General Meetings:**

| | |
|---|---|
| **Name** | Mr. Baskaran Sathya Prakash |
| **DIN** | 01786634 |
| **Date of Birth** | 31-05-1976 |
| **Age (in Years)** | 50 years |
| **Nature of Appointment** | Re-appointment |
| **Nationality** | Indian |
| **Brief Profile** | He is an Industry leader whose deep domain expertise spans animation, television, streaming, exhibition, and radio. His comprehensive industry knowledge uniquely positions the company to successfully navigate the complex convergence of traditional media and new-age technology.<br><br>Leveraging his extensive professional network, he translates established relationships into actionable intellectual property deals and revenue-generating contracts. This intangible asset serves as a vital driver for the company's top-line growth.<br><br>Complementing his commercial acumen, his robust background in media technology acts as the linchpin for corporate acquisitions. He ensures that all technology integrations remain both technically viable and commercially profitable. |
| **Qualification** | Graduate in Computer Science |
| **Date of First Appointment** | December 29, 2012 |
| **Expertise in specific Functional Area** | Technology, Media and Entertainment for Last 30 Years |
| **Skill and capabilities for role of Independent Director and manner in which proposed director meet the same** | Not Applicable |
| **Directorships held in other public companies (excluding private companies, foreign companies and Section 8 companies)** | CKM HOMECARE SOLUTIONS PRIVATE LIMITED |

| | |
|---|---|
| **Directorship in Listed Entity from which he resigned in past three years** | None |
| **Shareholding in the Company including shareholding as a beneficial owner** | 8,86,700 Equity Shares |
| **Memberships/ Chairpersonships of Committees of other public companies (includes only Audit Committee and Stakeholders' Relationship Committee)** | None |
| **No. of Board Meeting attended during the year of the Company** | Attended all Board Meetings during the financial year 2025-26 |
| **Disclosure of relationship between Directors/ KMP inter-se** | None |
| **Key Terms and Conditions of the appointment** | As per Resolution for Item No. 10 of this Notice, read with the Explanatory Statement thereto. |
| **Remuneration last drawn** | Nil |
| **Remuneration sought to be paid** | As detailed in the explanatory statement for item relating to his re-appointment |

**Zinema Media & Entertainment Limited**

## Zinema Media & Entertainment Limited

**CIN**: L93190TN1984PLC096136
**Registered Office –** New Door Number 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028
**Email id:** trivikramaindustries@gmail.com; **Tel:** 044-48679669; Fax: 044-42134333
**website:** www.zinema.co.in

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**ATTENDANCE SLIP**

**42nd ANNUAL GENERAL MEETING HELD ON SEPTEMBER 30, 2026**

| | |
|---|---|
| Registered Folio/ DP Id & Client Id No. | |
| Name and<br>address of the shareholder(s) | |
| Name of Joint Member, if any | |
| No. of Shares Held | |

I/ we certify that I am/we are member(s)/proxy for the member(s) of Zinema Media & Entertainment Limited.

I/We hereby record my/ our presence at the 42nd Annual General Meeting of the Company held on Wednesday, September 30, 2026 at 3:00 P.M. at its Registered Office situated at New Door Number 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028.

________________________

Member's Folio/ DP ID/Client ID No  Member's/ proxy's name in Block Letters  Member's/ proxy's Signature

Zinema Media & Entertainment Limited

# Zinema Media & Entertainment Limited

**CIN**: L93190TN1984PLC096136
**Registered Office –** New Door Number 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028
**Email id:** trivikramaindustries@gmail.com; **Tel:** 044-48679669; Fax: 044-42134333
**website:** www.zinema.co.in

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## PROXY FORM

*[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]*

| | |
|---|---|
| Name of the member (s): | |
| Registered address: | |
| E-mail Id: | |
| Folio No/ Client Id: | |
| DP ID: | |

I/ We being the Member(s) of__________share(s) Zinema Media & Entertainment Limited, hereby appoint:

1) __________________________of __________ having e-mail-id ___________________or failing him

2) __________________________of __________ having e-mail-id __________________ or failing him

3)__________________________of __________ having e-mail-id __________________

and whose signature(s) are appended below as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 42nd Annual General Meeting of the Members of the Company to be held on September 30, 2026 at 03:00 P.M. at Registered Office situated at New Door Number 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028 and at any adjournment thereof in respect of such resolutions as are indicated below:

| Item No | Resolution | For | Against |
|---|---|---|---|
| 1 | To consider and adopt the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon. | | |
| 2 | To consider and adopt the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of the Auditors thereon. | | |
| 3 | To appoint a director in place of Mr. Baskaran Sathya Prakash (DIN: 01786634), who retires by rotation and being eligible, offers himself for re-appointment. | | |
| 4 | To appoint M/s. Patni Mandhana & Associates, Chartered Accountants (FRN 152125W), as Statutory Auditors of the Company. | | |
| 5 | Increase in Authorised Share Capital and Alteration of Capital Clause of Memorandum of Association of the Company. | | |
| 6 | To create, offer, issue, and allot up to 24,99,000 (Twenty Four Lakh and Ninety Nine Thousand) Equity Share of the Company of face value of INR 10/- (Rupees Ten Only) each at an issue price of INR 10/- (Rupees Ten Only) each [i.e. at Par Value] aggregating up to INR 2,49,90,000 (Rupees Two Crore Forty Nine Lakh and Ninety Thousand Only), to the Allottees belonging to the Non-Promoter Category on private placement and preferential basis in compliance with the order passed by Hon'ble National Company Law Tribunal dated December 19, 2024 and pursuant to provisions of section 23(1)(b), 42, 62(1)(c) and other applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, relevant provisions of all other Laws, Rules, Regulations as applicable and amended from time to time: | | |

## Zinema Media & Entertainment Limited

| | | | |
|---|---|---|---|
| 7 | To approve giving loan, providing guarantee and securities and/ or making investment under Section 186 of the Companies Act, 2013. | | |
| 8 | To approve borrowing powers under Section 180(1)(c) of the Companies Act, 2013. | | |
| 9 | To consider and approve for creation of Security on the properties of the Company, both present and future, in compliance with Section 180(1)(a) of the Companies Act, 2013. | | |
| 10 | To consider and approve the re-appointment of Mr. Baskaran Sathya Prakash (DIN: 01786634), as a Managing Director of the Company. | | |

Signed this ……………. day of …………………….., 2026

Affix a Revenue Stamp

____________________ Signature of Shareholder

Signature of Proxy 1 Signature of Proxy 2 Signature of Proxy 3

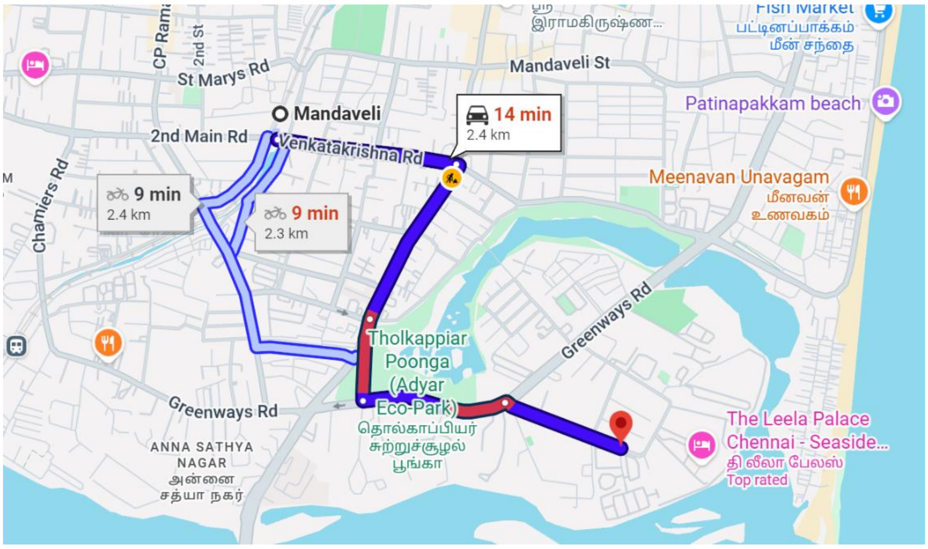
**Notes:**

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
2. A proxy need not be a member of the Company and shall prove his identity at the time of attending the Meeting.
3. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or Member.
4. This is only optional. Please put a '✓' in the appropriate column against the resolutions indicated in the Box. If you leave the 'For' or 'Against' column blank against any or all the resolutions, your proxy will be entitled to vote (on poll) at the Meeting in the manner he/she thinks appropriate.
5. Appointing a proxy does not prevent a member from attending the Meeting in person if he / she so wishes. When a member appoints a proxy and both the Member and proxy attend the Meeting, the proxy will stand automatically revoked.
6. In the case of joint holders, the signature of any one holder will be sufficient, but names of all the joint holders should be stated.
7. This form of proxy shall be signed by the appointer or his attorney duly authorised in writing, or if the appointer is a body corporate, be under its seal or be signed by an officer or an attorney duly authorised by it.
8. This form of proxy will be valid only if it is duly completed in all respects, properly stamped and submitted as per the applicable law. Incomplete form or form which remains unstamped or inadequately stamped or form upon which the stamps have not been cancelled will be treated as invalid.
9. Undated proxy form will not be considered valid.
10. If Company receives multiple proxies for the same holdings of a member, the proxy which is dated last will be considered valid; if they are not dated or bear the same date without specific mention of time, all such multiple proxies will be treated as invalid.

**Zinema Media & Entertainment Limited**

## ROUTE MAP

**Venue:**
**New Door No. 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028**



**ZINEMA MEDIA & ENTERTAINMENT LIMITED**
**Registered Office –** New Door No. 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028
**CIN:** L93190TN1984PLC096136
**Email id:** trivikramaindustries@gmail.com; **website:** www.zinema.co.in
**Tel:** 044-48679669; **Fax:** 044-42134333

## BOARD'S REPORT

To
The Members,
**Zinema Media and Entertainment Limited**

Your directors' have pleasure in presenting the 42nd (Forty-second) Annual Report on the business and operations of Zinema Media and Entertainment Limited **("the Company")** together with the Audited Standalone and Consolidated Financial Statements for the financial year ended March 31, 2026.

### FINANCIAL RESULTS

The Company's financial performance (Standalone and Consolidated) for the financial year 2025-26 is summarized below:

**(Rs. In Lakhs)**

| **Particulars** | **Standalone** | | **Consolidated** | |
|---|---|---|---|---|
| | **Year ended March 31, 2026** | **Year ended March 31, 2025** | **Year ended March 31, 2026** | **Year ended March 31, 2025** |
| Revenue from Operations | 468.08 | 33.25 | 468.08 | 33.25 |
| Other Income | 47.16 | 25.91 | 47.16 | 25.91 |
| **Total Income** | **515.24** | **59.16** | **515.24** | **59.16** |
| **Total Expenses** | **464.06** | **30.04** | **464.06** | **30.04** |
| **Profit/ (Loss) before tax** | **51.18** | **29.12** | **51.17** | **29.12** |
| Tax Expenses | 13.44 | - | 13.44 | - |
| **Profit (Loss) after Tax** | **37.74** | **29.12** | **37.73** | **29.12** |
| **Other Comprehensive Income** | - | - | - | - |
| **Total Comprehensive Income for the period** | **37.74** | **29.12** | **37.73** | **29.12** |

The Financial Statements as stated above are also available on the Company's website at www.zinema.co.in.

### STATE OF AFFAIRS

During FY2025-26, Your Company on standalone basis has achieved Revenue from Operations of Rs. 468.08 Lakhs as against Rs. 33.25 Lakhs in FY2024-25. The Profit after Tax during the year stood at Rs. 37.74 Lakhs as against Rs. 29.12 Lakhs in FY2024-25.

During FY2025-26, Your Company on consolidated basis has achieved Revenue from Operations of Rs. 468.08 Lakhs as against Rs. 33.25 Lakhs in FY2024-25. The Profit after Tax during the year stood at Rs. 37.73 Lakhs as against Rs. 29.12 Lakhs in FY2024-25.

**DIVIDEND**

In order to conserve the resources for future growth of the Company, the Board of Directors have not declared any dividend for the year under review.

**RESERVES**

During the year under review, no amount was transferred to any reserve by the Company.

**SHARE CAPITAL**

The Authorized Share Capital of the Company as on March 31, 2026 is Rs. 8,00,00,000/- (Rupees Eight Crores Only) divided into 80,00,000 (Eighty Lakhs) Equity Shares of Rs. 10.00 (Rupees Ten Only) each.

The Issued, Subscribed and Paid-up Equity Share Capital of the Company as on March 31, 2026 is Rs. 7,11,45,000/- comprising 71,14,500 Equity Shares of Rs. 10.00 each fully paid-up.

During the year under review, the Company has neither issued shares with differential voting rights nor sweat equity shares. Hence disclosures in that respect as per Companies (Share Capital and Debentures) Rules, 2014 is not applicable.

**LISTING WITH THE STOCK EXCHANGE**

Your Company's equity shares are currently listed on SME Board of BSE Limited.

**MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

Management Discussion and Analysis Report for the year under review, as stipulated under the Regulation 34(2)(e) read with Schedule-V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") is forming part of this Annual Report.

**CORPORATE GOVERNANCE REPORT**

Your Company is listed on the Small and Medium Enterprise Platform ("SME") of BSE Limited and hence is exempted from the provisions of Corporate Governance as per Regulation 15(2) of Listing Regulations. Hence Corporate Governance Report is Not Applicable to your Company during the year under review.

**SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES**

As on March 31, 2026, pursuant to section 2(87) of the Companies Act 2013 ("the Act"), your Company has one (1) subsidiary Company namely, M/s. CKM Homecare Solutions Private Limited and has no associate company, joint venture within the meaning of section 2(6) of the Act.

Further no company became or ceased to be subsidiary, associate company or joint venture during the year under review.

**CONSOLIDATED FINANCIAL STATEMENTS**
In accordance with the provisions of the Act and Listing Regulations, the Consolidated Audited Financial Statement forms part of this Annual Report.

Pursuant to Section 129(3) of the Act read with Rule 5 of the Companies (Accounts) Rules, 2014, a statement providing details of performance, contribution to the overall performance of the Company and salient features of the financial statements of the Subsidiary Companies in Form AOC-1 is provided as an **Annexure I** to this Report.

The Audited Financial Statements including the consolidated financial statement of the Company and the financial statement of the subsidiary have been uploaded on the website of the Company as per Section 136 of the Act and Regulation 46 of the Listing Regulations at www.zinema.co.in.

**MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY**
There are no material changes and commitments affecting the financial position of the Company, subsequent to the close of FY 2025-26 till the date of this Report.

**BOARD OF DIRECTORS, COMMITTES, THEIR MEETINGS, EVALUATION ETC.**

**Composition of the Board of Directors**

The composition of the Board of Directors is in compliance with Section 149 and other applicable provisions of the Act. As on March 31, 2026, the Company's Board consisted of five (5) members, details of which are as below:

| Sr. No. | Name of Director | DIN | Category |
|---|---|---|---|
| 1. | Mr. Baskaran Sathyaprakash | 01786634 | Managing Director |
| 2. | Mr. Dineshraj | 07113950 | Joint Managing Director |
| 3. | Mr. Sadasivam Anbazhagan | 08965772 | Non-Executive Independent Director |
| 4. | Ms. Uma Maheswari | 08597408 | Non-Executive Independent Director |
| 5. | Ms. Shivani Marda | 10801046 | Non-Executive Independent Director |

During the year, the Company's Board underwent the following changes:

1. Mr. Kannabiran Navakumar resigned from his position as a Non-Executive Independent Director with effect from April 25, 2025 due to personal and unavoidable reasons;
2. Ms. Shivani Marda (DIN: 10801046) was appointed as an Additional Director in the Category 'Non-Executive Independent Director' with effect from April 25, 2025 for a term of five consecutive years;
3. Ms. Uma Maheswari (DIN: 08597408) was appointed as an Additional Director in the Category 'Non-Executive Independent Director' with effect from April 25, 2025;
4. Mr. Dinesh Raj (DIN: 07113950) was designated as Joint Managing Director with effect from April 25, 2025;
5. Mr. Sadasivam Anbazhagan (DIN: 08965772) designation was changed from 'Non - Executive Non - Independent Director' to 'Non -Executive Independent Director with effect from July 5, 2025.

Further, the shareholders of the Company have approved following changes during the year under review-

1. Regularization of Ms. Shivani Marda and Ms. Uma Maheswari at the Extra-Ordinary General Meeting held on May 28, 2025;
2. Change in designation of Mr. Dinesh Raj from Executive to Joint Managing Director at the Extra-Ordinary General Meeting held on May 28, 2025;
3. Change in designation of Mr. Sadasivam Anbazhagan at the Annual General Meeting ("AGM") held on August 23, 2026.

Further, post the completion of year under review, Ms. Shivani Marda, resigned as an Independent Director of the Company, due to her personal and unavoidable circumstances with effect from July 31, 2026.

**Retirement by Rotation:**
Pursuant to the provisions of section 152(6) of the Act, Mr. Baskaran Sathya Prakash (DIN: 01786634), is liable to retire by rotation at the ensuing AGM and being eligible, has offered himself for re-appointment. The Nomination and Remuneration Committee and Board have recommended re-appointment of Mr. Baskaran Sathya Prakash.

Brief resume and other details as stipulated under Secretarial Standard-2 and Regulation 36 of the Listing Regulations, is appended to the Notice of the ensuing AGM.

**Board Meetings**
The Board of Directors of the Company met Eight (8) times during the year on April 25, 2025, May 29, 2025, July 16, 2025, October 01, 2025, November 09, 2025, November 14, 2025, February 16, 2026 and March 02, 2026.

The attendance of the Directors at the Board Meeting and the AGM held during the financial year 2025-26 was as follows:

| Sr. No. | Name of Director | No. of Board Meetings | | | Attendance at 41st AGM held on August 23, 2025 |
|---|---|---|---|---|---|
| | | Entitled to Attend | Attended | % of Attendance | |
| 1. | Mr. Sadasivam Anbazhagan | 8 | 8 | 100% | Yes |
| 2. | Mr. Baskaran Sathyaprakash | 8 | 8 | 100% | Yes |
| 3. | Ms. Uma Maheswari | 8 | 8 | 100% | Yes |
| 4. | Ms. Shivani Marda | 8 | 8 | 100% | Yes |
| 5. | Mr. Dineshraj | 8 | 8 | 100% | Yes |
| 6. | Mr. Kannabiran Navakumar | 1 | 1 | 100% | Not Applicable |

**Declaration for Independent Directors**
All the Independent Directors have submitted requisite declarations confirming that they (i) continue to meet the criteria of independence as prescribed under Section 149(6) of the Act and are independent of the management; and (ii) continue to comply with the Code of Conduct laid down under Schedule IV of the Act. The Directors have further confirmed that they are not debarred from holding the office of director under any SEBI order or under the order of any such authority.

The Board after reviewing and taking on record the declarations/ disclosures and acknowledging the veracity of the same, is of the opinion that the Independent Directors of the Company possess requisite qualifications, experience, expertise (including the proficiency), hold highest standards of integrity and are Independent of the Management of the Company.

The terms and conditions of appointment of Independent Directors are available on the website of the Company at www.zinema.co.in.

**Familiarization Programme for Independent Directors**
In accordance with Schedule IV of the Act, the Company has implemented a structured Familiarization Programme for its Independent Directors. The objective of this programme is to provide insights into the Company's business model, operations, industry dynamics, governance framework, and regulatory landscape, thereby enabling the Independent Directors to contribute effectively to the Board and Committee deliberations.

During the Financial Year 2025–26, the Company conducted one familiarization programme, with Independent Directors wherein they have spent approximately 2 hours in the session.

The details of Familiarization Programme and Familiarization Policy for Independent Directors is available on the Company's website at www.zinema.co.in.

**COMMITTEES OF BOARD**
The Board has established following three (3) mandatory Committees in compliance with the requirements of the business and relevant provisions of Act.

As per the provisions of Listing Regulations, the Company being listed on the SME Platform of BSE Limited, is exempt from the provisions of Corporate Governance as per Regulation 15(2) of Listing Regulations and hence all the three below committees have been formed as per the provisions of the Companies Act, 2013 only.

**A. Audit Committee**

The Board of Directors has duly constituted Audit Committee pursuant to Section 177 of the Act. The terms of reference of Audit Committee, as approved by the Board of Directors, are in accordance with the section 177(4) of the Act.

The Audit Committee met 3 (Three) times during the financial year 2025-26 on April 25, 2025, May 29, 2025 and November 14, 2025.

The details of composition of Audit Committee of the Committee as on March 31, 2026 and their attendance at its meetings during FY 2025-26 are as below:

| Sr. No. | Name | Designation in Committee | Directorship Category | Attendance at Audit Committee Meetings |
|---|---|---|---|---|
| 1. | Ms. Shivani Marda | Chairperson | Independent Director | 100% |
| 2. | Mr. B. Sathya Prakash | Member | Managing Director | 100% |
| 3. | Ms. Uma Maheswari | Member | Independent Director | 100% |

Further, Ms. Shivani Marda, Chairperson of the Committee was present at the 41st AGM held on August 23, 2025.

Majority of the Audit Committee members are financially literate and all the recommendations made by the Audit Committee were accepted by the Board.

**B. Nomination and Remuneration Committee**

The Board of Directors has duly constituted Nomination and Remuneration Committee ("NRC") pursuant to Section 178(1) of the Act. The terms of reference of NRC, as approved by the Board of Directors, are in accordance with the section 178 and other applicable provisions of the Act.

The NRC met 4 (Four) times during the financial year 2025-26 on April 25, 2025, May 29, 2025, July 16, 2025 and February 16, 2026.

The details of composition of NRC Committee as on March 31, 2026 and their attendance at its meetings during FY 2025-26 are as below:

| Sr. No. | Name | Designation in Committee | Directorship Category | Attendance at NRC Meeting |
|---|---|---|---|---|
| 1. | Mr. Sadasivam Anbazhagan | Chairperson | Non-Executive Non-Independent | 100% |
| 2. | Ms. Shivani Marda | Member | Independent Director | 100% |
| 3. | Ms. Uma Maheswari | Member | Independent Director | 100% |

Further, Mr. Sadasivam Anbazhagan, Chairperson of the Committee was present at the 41st AGM held on August 23, 2025.

All recommendations made by the NRC were accepted by the Board.

**C. Stakeholder Relationship Committee**

The Board of Directors has duly constituted Stakeholders Relationship Committee ("SRC") pursuant to Section 178(5) of the Act. The terms of reference of SRC, as approved by the Board of Directors, are in accordance with the section 178 and other applicable provisions of the Act.

The SRC met 1 (One) times during the financial year 2025-26 on May 29, 2025.

The details of composition of SRC Committee as on March 31, 2026 and their attendance at its meetings during FY 2025-26 are as below:

| Sr. No. | Name | Designation in Committee | Directorship Category | Attendance at SRC Meeting |
|---|---|---|---|---|
| 1. | Mr. Sadasivam Anbazhagan | Chairperson | Non-Executive Non-Independent | 100% |
| 2. | Ms. Shivani Marda | Member | Independent Director | 100% |
| 3. | Ms. Uma Maheswari | Member | Independent Director | 100% |

Further, Mr. Sadasivam Anbazhagan, Chairperson of the Committee was present at the 41st

AGM held on August 23, 2025.

All recommendations made by the SRC were accepted by the Board.

**KEY MANAGERIAL PERSONNEL (KMP)**
Pursuant to Section 203 of the Act read with Rule 8 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and applicable provisions of Listing Regulations, the Company has duly appointed whole-time KMP of the Company.

As on March 31, 2026, following were the KMP of the Company:

| Sr. No. | Name | Designation |
|---|---|---|
| 1. | Mr. Baskaran Sathyaprakash | Managing Director |
| 2. | Mr. Dineshraj | Joint Managing Director |
| 3. | Ms. Raveena Agrawal | Company Secretary and Compliance Officer |
| 4. | Mr. Anbalagan Dinesh | Chief Financial Officer |

Further, during the year under review, following changes took place in the KMP of the Company:
1. Mr. Angalagan Dinesh was appointed as a Chief Financial officer by the Board with effect from May 01, 2025;
2. Mr. Nilesh Kumar Banka was appointed as the Company Secretary and Compliance Officer by the Board with effect from May 01, 2025;
3. Mr. Nilesh Kumar Banka was been removed from the post of Company Secretary and Compliance Officer by the Board with effect from July 01, 2025 as part of disciplinary action due to his continued and uninformed absence from work;
4. Ms. Raveena Agarwal was appointed as the Company Secretary and Compliance Officer by the Board with effect from July 01, 2025.

Further, post the completion of year under review, Ms. Raveena Agarwal tendered her resignation as the Company Secretary and Compliance Officer of the Company with effect from July 31, 2026.

**EVALUATION FRAMEWORK**

**Formal Annual Evaluation**
In compliance with the Act and all other applicable provisions, if any, the Board has carried out performance evaluation of its own, its committees and each of the Directors during the year under review, after seeking inputs from all the directors/ committee members.

**Manner of effective evaluation:**
The Company has laid down evaluation criteria separately for the Board, its Committees and the Directors in the form of questionnaire.

**Evaluation of Directors**
The criteria for evaluation of Directors include parameters such as attendance, acquaintance with business, communication inter se between board members, effective participation, domain knowledge, compliance with code of conduct, focus on core values, vision and mission etc.

**Evaluation of Board and its Committees**

The criteria for evaluation of Board include whether Board meetings were held in time, all items which were required as per law to be placed before the Board were placed or not, whether the same have been discussed and appropriate decisions were taken, adherence to legally prescribed composition and procedures, timely induction of additional/ women Directors and replacement of Board members/Committee members, whenever required, and whether the Board facilitates the independent directors to perform their role effectively.

The criteria for evaluation of Committee include taking up roles and functions as per its terms of reference, independence of the Committee, whether the Committee has sought necessary clarifications, information and explanations.

Based on such criteria, the evaluation was done for each director, Committees and the Board of Directors and the observations of the directors were discussed and presented to the Board. A separate meeting of the Independent Directors was held, wherein the performance of the Board as a whole, the Chairperson of the Company, and the Non-Independent Directors was evaluated.

The Independent Directors also assessed the quality, quantity, and timeliness of information flow between the Company's Management and the Board. The performance evaluation of Independent Directors was carried out by the entire Board, excluding the Directors being evaluated.

The Directors expressed their satisfaction with the evaluation process. Performance evaluation of the Board, its various Committees and directors including Independent Directors was found satisfactory.

**Company's Policy on Directors' Appointment and Remuneration etc**.

The Company has devised*, inter alia*, a policy on Director's appointment and remuneration including Key Managerial Personnel and other employees in compliance with the provisions of Section 178 of the Act. This policy sets out the guiding principles for the NRC for identifying persons who are qualified to become Directors and to determine the independence of Directors, while considering their appointment as Directors of the Company and that remuneration is directed towards rewarding performance based on Individual as well as Organizational achievements and Industry benchmark.

There has been no change in the policy during the year under review. The aforesaid policy is available on the website of the Company at www.zinema.co.in.

During the year under review, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company.

**DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT PLAN**

The Company recognises that effective risk management is essential for achieving its strategic objectives, ensuring business continuity and sustaining long-term growth. The Company operates in a dynamic and competitive business environment and is exposed to various risks, including market fluctuations, operational challenges, technology-related risks, regulatory and compliance risks, financial risks and reputational risks.

The Company has established a comprehensive Risk Management Policy and framework, commensurate with the size and nature of its operations and aligned with the applicable provisions of the Act and Listing Regulations. The framework provides for identification, assessment, prioritisation, monitoring and mitigation of key risks, along with evaluation of their potential impact and the effectiveness of mitigation measures.

The Company periodically reviews Risk Management Strategy as per its evolving needs.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

The Company has entered into various Related Party Transactions during the financial year which were in the ordinary course of business and made on terms equivalent to those that prevail in arm's length transactions. The details of all the transactions with Related Parties are provided in the accompanying financial statements.

During the year, the Company had not entered into any contract / arrangement/ transaction referred to in Section 188 of the Act with related parties which could be considered material which are required to be reported in Form No. AOC-2 in terms of Section 134(3) (h) read with Section 188 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014. Hence the same is not annexed with this report.

The Company has formulated a policy on dealing with Related Party Transactions. The same is available on the Company's website at www.zinema.co.in

**CORPORATE SOCIAL RESPONSIBILITY (CSR)**

Provision of Section 135 of the Act related to CSR were not applicable to the Company during the year under review.

**ANNUAL RETURN**

Pursuant to Section 92(3) of the Act, as amended, draft annual return in Form MGT-7 is placed on the website of the Company at www.zinema.co.in

**WHISTLE BLOWER POLICY/ VIGIL MECHANISM**

The Company has established a Whistle Blower (Vigil) Mechanism and formulated a Whistle Blower/ Vigil Mechanism Policy to deal with instances of fraud and mismanagement. The said policy is hosted on the website of the Company at www.zinema.co.in. The Audit Committee has an oversite over Whistle Blower (Vigil) Mechanism.

The vigil mechanism provides adequate safeguards against victimisation of employees and directors who avails of the vigil mechanism and also provide for direct access to the Chairperson of the Audit Committee. During the financial year 2025-26, no cases under the mechanism were reported and no personnel of the company have been denied access to the Chairperson of the Audit Committee.

**SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS**

During the year under review, there were no significant/material orders passed by the Regulators/Courts which would impact the going concern status of the Company and its future operations.

**AUDITORS**

Pursuant to the provisions of Section 139 of the Act read with the Companies (Audit and Auditors) Rules, 2014, M/s. Ganesamoorthy. T & Associates, Chartered Accountants (Firm Registration No: 013934S) were appointed as the Statutory Auditors of the Company at the AGM held on September 30, 2024 for a term of 5 (five) consecutive years from the conclusion of 41st Annual General Meeting till the conclusion of the 45th AGM of the Company to be held in the year 2029.

The Notes on financial statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Statutory Auditor's Report for the financial year 2025-26 does not contain any qualification, reservation, adverse remark or disclaimer. The said report along with the notes is enclosed with the Financial Statements.

A representative of Statutory Auditor was present at the last AGM. Further, no fraud was reported by the Statutory Auditor to the Audit Committee or the Central Government, under sub-section (12) of Section 143 of the Act.

Further, post the financial year – M/s. Ganesamoorthy. T & Associates, Chartered Accountants resigned as the Statutory Auditor of the Company with effect from September 01, 2026. The resignation was tendered due to not in position to devote the requisite time and resources to adequately discharge their responsibility. They have confirmed that there are no other material reasons for his resignation other than those stated above.

Further, to fill the casual vacancy the Board at its board meeting dated September 8, 2026 appointed M/s. Patni Mandhana & Associates, Chartered Accountants (FRN: 152125W) as its Statutory Auditors, subject to approval of the member at the ensuring AGM of the Company.

**SECRETARIAL AUDIT**

Pursuant to the provisions of Section 204 of the Act, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company had appointed M/s. P B & Associates, Practicing Company Secretaries (Firm Registration No. S2024WB972800, COP No. 25291), as Secretarial Auditor of the Company for a term of five (5) consecutive financial years commencing from FY 2024-25 to 2028-29, for conducting Secretarial Audit and issue the Secretarial Audit Report in Form MR-3.

The Secretarial Audit Report issued by M/s. P B & Associates, Practicing Company Secretaries, Secretarial Auditor, is attached hereto as an '**Annexure III**' to this Report. The comments of the Secretarial Auditor are self-explanatory and the Board is in the process of reviewing and strengthening the compliance framework in the Company.

A representative of Secretarial Auditor was present at the last AGM. Further, no fraud was reported by the Secretarial Auditor to the Audit Committee or the Central Government, under sub-section (12) of Section 143 of the Act.

**COST RECORDS AND AUDIT**

During the financial year 2025-26, maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148 of the Act and Rules made thereunder were not applicable to the Company.

**DIRECTORS' RESPONSIBILITY STATEMENT**

On the basis of the disclosures given in the Annual Accounts and on further discussion with the Statutory Auditors of the Company from time to time, pursuant to Section 134(3)(c) read with Section 134(5) of the Act, the Board of Directors, to the best of its knowledge and ability, confirm that:

(a) that in the preparation of the annual accounts for the financial year ended March 31, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures;

(b) that we have 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 of the Company for that period;

(c) that we have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) that we have prepared the annual accounts on a going concern basis;

(e) that we have laid down Internal Financial Controls to be followed by the Company and that such Internal Financial Controls are adequate and are operating effectively; and

(f) that we have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

**INTERNAL FINANCIAL CONTROLS**

The Company has adequate Internal Financial Control Systems commensurate with its size and nature of business and with reference to the Financial Statements.

**PARTICULARS OF LOANS GIVEN, GUARANTEES/ SECURITIES PROVIDED AND INVESTMENTS MADE**

Details of Loans given as per Section 186 of the Act and applicable accounting standards are provided in the notes to the financial statements which forms a part of this Annual Report. The Company has not given any guarantee/ security during the year under review.

**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The Company has in place a Policy for Prevention, Prohibition and Redressal of Sexual Harassment at workplace which is in line with the requirements of the Sexual Harassment of women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules made thereunder. All employees are covered under this Policy. The provisions of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013 relating to constitution of an Internal Complaints Committee were not applicable to the Company during the year under review, as the number of employees was less than the threshold of 10 employees prescribed under the said Act. The Company remains committed to providing a safe and harassment-free working environment for all its employees and has taken adequate steps in this regard.

The following is a summary of sexual harassment complaints received and disposed of during the year:

| Sr. No. | Particulars | No of Complaints |
|---|---|---|
| 1. | Number of complaints pending at the beginning of the year, i.e. April 01, 2025 | Nil |
| 2. | Number of complaints received during the year | Nil |
| 3. | Number of complaints disposed of during the year | Nil |
| 4. | Number of cases pending at the end of the year, i.e. March 31, 2026 | Nil |

**PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES**

The prescribed particulars of employees required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and the statement containing names of top ten employees in terms of remuneration drawn and the particulars of employees as required Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are attached as '**Annexure - II**' and forms a part of this report.

**Conservation of energy, technology absorption and foreign exchange earnings and outgo:**

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo as required under the provisions of section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014 are as below:

**(A) Conservation of Energy:**

| Sr. No. | Particulars | Details |
|---|---|---|
| i. | the steps taken or impact on conservation of energy. | Nil |
| ii. | the steps taken by the Company for utilizing alternate sources of energy. | Nil |
| iii. | the capital investment on energy conservation equipment's. | Nil |

**(B) Technology Absorption:**

| Sr. No. | Particulars | Details |
|---|---|---|
| i. | the efforts made towards technology absorption. | The Company endeavors to invest in the latest technology and infrastructure to improve the productivity and quality of its services. |
| ii. | the benefits derived like product improvement, cost reduction, product development or import substitution. | |
| iii. | in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) | Nil |
| | (a) the details of technology imported; | |
| | (b) the year of import; | |
| | (c) whether the technology been fully absorbed; | |
| | (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; | |
| iv. | the expenditure incurred on Research and Development. | Nil |

**(C) Foreign Exchange Earnings and Outgo:**

| Particulars | Amount (Rs. in Lakhs) |
|---|---|
| Total earnings in Foreign Exchange during the Review Period. | Nil |
| Total expenditure in Foreign Exchange during the Review Period. | Nil |

**COMPLIANCE WITH SECRETARIAL STANDARDS**

The Company has followed the applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings' respectively.

**OTHER DISCLOSURES**

- There were no material changes and commitments, which affected the Company's financial position, between the end of the financial year and the date of this Report.
- There was no revision in the financial statements.
- No Director of the Company is in receipt of any remuneration or commission from any of its subsidiaries.
- The Company does not have any scheme or provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- The Company has not accepted any public deposit.
- There has been no issue of shares (including sweat equity shares) to employees of the Company under any scheme save and except Employees' Stock Options Schemes referred to in this Report.
- There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.
- There was no instance of onetime settlement with any Bank or Financial Institution.
- Company has complied with applicable provisions of Maternity Benefit Act, 1961/ code of social security 2020 relating to providing maternity benefit.

**ACKNOWLEDGEMENT**

Your directors wish to place on record their deep sense of appreciation for the co-operation received from the Employees, Customers, Government, Regulatory authorities, Vendors, Banks and last but not least the shareholders for their unstinted support, during the year under review.

**For and on behalf of the Board of Directors**
**of Zinema Media and Entertainment Limited**

**Sd/-**

**Baskaran Sathya Prakash**
**Managing Director**
**DIN: 01786634**

**Date: September 08, 2026**
**Place: Chennai**

## Annexure I

**FORM AOC-1**
***(Pursuant to first proviso to sub-section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)***

Statement containing salient features of the financial statements of subsidiaries or associate companies or joint ventures

**PART "A": Subsidiaries:**

**(Rs. in Thousands)**

| | |
|---|---|
| **1. Name of the Subsidiary** | **CKM Homecare Solutions Private Limited** |
| **2. The date of becoming subsidiary** | 25/10/2013 |
| **3. Reporting period for the subsidiary concerned** | April 01 to March 31 |
| **4. Reporting currency** | INR |
| **5. Share capital** | 25000.00 |
| **6. Reserves and surplus** | -5116.05 |
| **7. Total assets** | 25051.27 |
| **8. Total Liabilities** | 102.43 |
| **9. Investments** | Nil |
| **10. Turnover** | Nil |
| **11. Profit before taxation** | -0.44 |
| **12. Provision for taxation** | Nil |
| **13. Profit after taxation** | -0.44 |
| **14. Proposed Dividend** | Nil |
| **15. Extent of shareholding (in percentage)** | 100% |

**Part "B": Associates and Joint Ventures:**

Not Applicable since Company does not have any Associate Company or Joint Venture

**For and on behalf of the Board of Directors**
**of Zinema Media and Entertainment Limited**
**Sd/-**
**Baskaran Sathya Prakash**
**Managing Director**
**DIN: 01786634**

**Date: September 08, 2026**
**Place: Chennai**

## Annexure II

**Details pertaining to remuneration as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014**

1. The ratio of the remuneration of each Director and Key Managerial Personnel (KMP) to the median remuneration of the employees of the Company for the Financial Year 2025-26:

| Sr. no | Name of Directors/ KMP | Designation | Ratio of Remuneration of each Director / Employee to the median remuneration | Remuneration (Rs. in Lakh) | |
|---|---|---|---|---|---|
| | | | | F.Y. 2025-26 | F.Y. 2024-25 |
| 1 | Mr. Baskaran Sathyaprakash | Managing Director | Not Applicable | 0.00 | 0.00 |
| 2 | Mr. Dineshraj | Managing Director | Not Applicable | 0.00 | 0.00 |
| 3 | Mr. Sadasivam Anbazhagan | Independent Director | Not Applicable | 0.00 | 0.00 |
| 4 | Ms. Uma Maheswari[@] | Independent Director | Not Applicable | 0.00 | 0.00 |
| 5 | Ms. Shivani Marda[@] | Independent Director | Not Applicable | 1.20 | 0.00 |
| 6 | Mr. Kannabiran Navakumar[#] | Independent Director | Not Applicable | 0.00 | 0.00 |

*[@]Appointed with effect from April 25, 2026;*
*[#]Resigned with effect from April 25, 2026.*

2. The percentage increase in remuneration of each Director, Chief Financial Officer, Company Secretary in the financial year 2025-26 as compared to financial year 2024-25:

| Sr no | Name of Directors/ KMP | Designation | % increase / decrease in Remuneration |
|---|---|---|---|
| 1 | Mr. Baskaran Sathyaprakash | Managing Director | Not Applicable |
| 2 | Mr. Dineshraj | Managing Director | Not Applicable |
| 3 | Mr. Sadasivam Anbazhagan | Independent Director | Not Applicable |
| 4 | Ms. Uma Maheswari | Independent Director | Not Applicable |
| 5 | Ms. Shivani Marda | Independent Director | Not Applicable |
| 6 | Ms. Raveena Agrawal | Company Secretary and Compliance Officer | Not Applicable |
| 7 | Mr. Anbalagan Dinesh* | Chief Financial Officer | Not Applicable |

**Appointed with effect from May 01, 2025*

3. The Percentage increase in the median remuneration of employees in the financial year 2025-26:

   Percentage in increase in the median remuneration of employees in the financial year 2025-26 is 152.18%

4. The number of permanent employees on the payroll of Company as on March 31, 2026:

   The number of permanent employees on the payroll of Company as on 31 March, 2026 were 6 (Six).

5. Average percentile increase already made in the salaries of employees other than the Managerial Personnel in the last Financial Year and its comparison with the percentile increase in the Managerial Remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the Managerial Remuneration:

   Average percentile increases already made in the salaries of employees other than the Managerial Personnel in the last Financial Year is 152.18%. Further, percentile increase in the Managerial Remuneration is Not Applicable.

6. Affirmation that the remuneration is as per the Nomination and Remuneration Policy of the Company:

   We affirm that the remuneration is as per the Nomination and Remuneration Policy of the Company.

**Details as per Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:** Refer Annexure A

**For and on behalf of the Board of Directors**
**of Zinema Media and Entertainment Limited**
**Sd/-**
**Baskaran Sathya Prakash**
**Managing Director**
**DIN: 01786634**

**Date: September 08, 2026**
**Place: Chennai**

Annexure A

| Name | Designation | Remuneration (Rs. In lakhs) (Per month) | Remuneration (Rs. In lakhs) (Per Annum) | Qualification | Experience | Date of commencement of employment in the Company | Age | Last employment held by such employee before joining the company |
|---|---|---|---|---|---|---|---|---|
| Mathivanan N R | Accountant | 0.40 | 2.40 | Bachelor of Commerce | 6 Months | 08-10-2025 | 26 | 30-09-2025 |
| Akansha Murali | Creative Executive | 0.40 | 1.30 | B.B.A., L.L.B | 3 Months | 01-01-2026 | 29 | 31-12-2025 |
| Aadhimoolasamy Murugan | Production Executive | 0.60 | 0.84 | B.Sc (Computer Science) | 2 Months | 18-02-2026 | 38 | 01-01-2026 |
| Nethra Nandhakumar | Personal Assistant for Director | 0.50 | 2.25 | Bachelor of Commerce | 5 Months | 01-11-2025 | 40 | 31-10-2025 |
| Swithra Devi | Admin & Operation | 0.40 | 1.78 | Bachelor of Commerce | 5 Months | 15-11-2025 | 33 | 31-10-2025 |
| Muneer | Office Clerk | 0.19 | 0.38 | 12th | 2 Months | 01-02-2026 | 29 | 31-01-2026 |

a) None of the employees are relative of any director of the company
b) Percentage of equity shares held by the employees along with spouse and dependent children is NIL

**For and on behalf of the Board of Directors**
**of Zinema Media and Entertainment Limited**
**Sd/-**
**Baskaran Sathya Prakash**
**Managing Director**
**DIN: 01786634**
**Date: September 08, 2026**
**Place: Chennai**

# ANNEXURE III
# FORM NO.MR-3
# SECRETARIAL AUDIT REPORT
# FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Board of Directors,
Zinema Media and Entertainment Limited
New Door Number 57, Old Door No.57,
Sathyadev Avenue MRC Nagar, Raja Annamalaipuram,
Chennai City Corporation Chennai: 600028

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s *Zinema Media and Entertainment Limited (CIN NO: L93190TN1984PLC096136*) ('hereinafter called the Company') having Registered Office at New Door Number 57, Old Door No.57, Sathyadev Avenue MRC Nagar, Raja Annamalaipuram, Chennai City Corporation Chennai: 600028. The Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives whether electronically or otherwise during the conduct of secretarial audit, we hereby report that in our opinion, the Company has during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

a) The Companies Act, 2013 (the Act) and the rules made thereunder;
b) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
c) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
*d)* Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct

Investment and External Commercial Borrowings; (*Not Applicable during the audit period)*

e) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

*ii.* The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. *The listed entity has duly complied with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015 relating to Structural Digital Database.*

*iii.* The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

iv. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines,1999 and The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. (*Not Applicable during the audit period.*

v. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 – *Not Applicable during the audit period*

*vi.* The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client – *Applicable during the audit period*

vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 *Not Applicable during the audit period*

viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 – *Not Applicable during the audit period*

*Note: The securities of the Company are listed on BSE-SME Exchange. Accordingly, as per the Regulation 15(2) of SEBI LODR, the Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para-C, D and E of Schedule V are not be applicable to the Company.*

The Management has identified and confirmed the following Laws as being specifically applicable to the Company:

i. Tamil Nadu State Tax on Professions, Trades, Callings and Employment Act 1975

ii. Energy Conservation Act 2011

iii. The Electricity Act 2003
iv. The Equal Remuneration Act, 1976
v. The Water (Prevention and Control of Pollution) Act 1974
vi. The Air (Prevention and Control of Pollution) Act 1981
vii. The Minimum Wages Act 1948
viii. The Negotiable Instrument Act, 1881
ix. The Indian Stamp Act 1899 and the State Stamp Acts
x. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
xi. Income Tax Act, 1961
xii. Goods & Services Act 2017
xiii. Information Technology Rules, 2021
xiv. Indian Contract Act, 1872
xv. Maternity Benefit Act, 1961
xvi. The Copyright Act, 1957

We have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards SS – 1 & SS – 2, SS-3 and SS-4 issued by The Institute of Company Secretaries of India.
ii. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above; expect the followings:

i. The Company did not provide us with the documents relating to registration of the Independent Directors on the Independent Director's databank and the exemption / qualifying certificate of the Independent Directors as required under Section 149 read with Rule 6 of Companies (Appointment & Qualifications of Directors) Rules, 2014 for Mrs. Uma Maheshwari.

ii. The Company neither provided the internal audit report nor the documents for appointment of the internal auditors for the financial year ended 31st March, 2026.

iii. The Company did not appoint an Auditor / firm of auditors who has / have subjected himself / themselves to peer review process and holds a valid certificate issued by Peer Review Board of the Institute of Chartered Accountants of India as stipulated under Regulation 33(1)(d) of the SEBI LODR.

iv. We find from the records that the Company has invested / sold its investments held in shares during the year under review. We are not able to comment on the purchase / sale of investments, as the minutes of the Board meeting / share certificates / demat account details were not made available to us for our verification.

v. The Company has been imposed a SOP penalty of Rs. 25,00,000 in total which was duly paid by the Company on the financial year 2025-26 by BSE.

vi. The Company on the FY 2024-25 has received the deposit from the member and the director, but the reporting on DPT-3 could not be made.

vii. There was an investment made by the Company shown on the standalone financials on the partnership firm-DD Studio, but there were no compliance relating to such investment was done pursuant to Companies Act, 2013.

The compliance by the Company of applicable financial laws, like direct and indirect tax laws, has not been reviewed in this audit since the same have been subject to review by the statutory financial auditor and other designated professionals.

I further report that:

i. The Board of Directors of the Company was not duly constituted with proper balance of Executive Directors, Non- Executive Directors and Independent Directors. There was no proper composition of the committees as on 25th April, 2025. Hence for which the board of directors has directly appointed the directors to such extent for which committees are properly constituted on a meeting held on 25th April, 2025.

ii. Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

iii. Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

iv. Decisions at the Board Meeting, as represented by the management and recorded in minutes, were taken.

v. There are adequate systems and processes in the Company, commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I have relied on representation made by the Company, its Officers and on the reports given by designated professionals for systems and processes formed by the Company to monitor and ensure compliances under other applicable Act, Laws and Regulations to the Company.

I further report that as per the records, the Company generally filed the necessary e-forms, wherever applicable, returns, documents and resolutions as were required to be filed with the Registrar of Companies ('ROC') within the stipulated time except mentioned below. Further, the company is recommended to take utmost care while filling the forms with MCA.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period under review, there were no major specific events/actions having a major be any's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

I further report that during the audit period; there were instances of issue of sweat equity shares and preferential issue of shares by the board but no such in principle approval was obtained by the recognized stock exchange.

Apart from the above-mentioned instances, there were no other instances mentioned below was done by the company during my audit period:

- Public/Rights/Preferential issue of Shares/debentures/ sweat equity
- Redemption/buy-back of securities.
- Merger/amalgamation/reconstruction etc.
- Foreign technical collaborations.

**Disclaimer:**

I have conducted the assignment by examining the Secretarial Records including Minutes, Documents, Registers and other records etc., received by way of electronic mode from the Company and could not be verified from the original records.

The management has confirmed that the records submitted to me are true and correct. This Report is limited to the Statutory Compliances on laws / regulations /guidelines listed in our report which have been complied by the Company pertaining to Financial Year 2025-26.

We are not commenting on the Statutory Compliances whose due dates are extended by Regulators from time to time or still there is timeline to comply with such compliances.

Note: This report is to be read with our letter of even date which is annexed as "**Annexure 1**" and forms an integral part of this report.

**For P B & Associates**
**Practicing Company Secretaries**
**UDIN: A036114H001401709**
**Peer Review No: 5617/2024**

**CS Payal Bafna**
**Proprietor**
**Mem No: 36114 | COP: 25291**
**Date: 07-09-2026**
**Place: Kolkata**

**Annexure - 1**

To,
The Board of Directors,
**Zinema Media and Entertainment Limited**
New Door Number 57, Old Door No.57,
Sathyadev Avenue MRC Nagar, Raja Annamalaipuram, Raja Annamalaipuram,
Chennai City Corporation Chennai: 600028

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

**For P B & Associates**
**Practicing Company Secretaries**
**UDIN: A036114H001401709**
**Peer Review No: 5617/2024**

**CS Payal Bafna**
**Proprietor**
**Mem No: 36114 | COP: 25291**
**Date: 07-09-2026**
**Place: Kolkata**

**Observations / Qualifications**

**Based on our examination of the records, books, minutes, statutory registers, forms, returns and other documents made available to us and the information and explanations provided by the management, we report the following observations:**

1. **Directors / Independent Directors: The tenure of Mr. B. Sathya as Managing Director expired on September 30, 2025. Further, a director liable to retire by rotation was not considered for retirement at the 41st AGM. Certain discrepancies were also observed in the appointment / change in designation of Independent Directors, including approval through Ordinary Resolution and appointment of more than one director through a single resolution.**
2. **Appointment of Managing Director: In respect of appointment of Mr. Dinesh Raj as Managing Director, the tenure / period of appointment was not clearly specified in the resolution made available to us.**
3. **Appointment of Independent Directors: In respect of appointment of Mrs. Shivani Marda and Ms. Uma Maheshwari, the appointment date on resolutions is 01st May, 2025 but the form DIR-12 contains 25th April, 2025.**
4. **Cessation of Director: The cessation of Mr. Praveen Potabattula was disclosed to the Stock Exchange with delay and the date of cessation disclosed to the Stock Exchange differed from the date appearing in the resignation letter and MGT-7.**
   **The cessation of Mr. Kannabiran Navakumar was effective from 25th April, 2025 but the resignation letter was received on 25th April, 2025 and the notice for such resignation was made to the board without receiving the resignation letter.**
5. **Secretarial Auditor: A discrepancy was observed between the tenure of appointment of the Secretarial Auditor approved by the Board and that approved by the Members.**
6. **Stock Exchange Compliances: Certain disclosures / filings required under the SEBI LODR Regulations, SEBI (SAST) Regulations and applicable Stock Exchange requirements were delayed and / or were not traceable on the Stock Exchange portal, including disclosures relating to Regulation 31(4), Integrated Filing – Governance, Board Meetings, General Meetings, EGM results, record date and dividend.**
7. **XBRL Filings: XBRL filings relating to certain Board Meeting and General Meeting intimations were not traceable on the Stock Exchange portal based on the records made available to us.**
8. **Statutory Registers and Minutes: Certain statutory registers, minutes books and other records were not found to be completely updated / were not fully made available for verification.**
9. **MCA Filings: Certain statutory forms / returns were found to be pending and / or filed beyond the prescribed timelines.**
10. **ESOP Disclosure: A reference to listing approval for 50,00,000 shares pursuant to ESOP was noted in the March 2026 Share Reconciliation Statement; however, the relevant ESOP Scheme and supporting approvals / records were not made available for verification.**
11. **Alteration of Articles of Association: A discrepancy was observed between the Ordinary Resolution stated to have been passed by the Members for alteration of the Articles of Association and the corresponding MCA filing indicating approval through Special Resolution.**

**The Company is advised to take necessary corrective measures and strengthen its compliance monitoring mechanism to ensure timely and accurate compliance with the applicable provisions of the Companies Act, 2013, the rules made thereunder, Secretarial Standards, SEBI Regulations, SEBI LODR Regulations and Stock Exchange requirements.**

# MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Company has forayed into the media industry attracted by its lucrative margins and ease of operations. This report presents the Management's perspective on the industry environment, business performance, risk position and outlook of the Company for the financial year 2025-26, and should be read in conjunction with the Company's audited financial statements and other disclosures forming part of this Annual Report.

## 1. INDUSTRY STRUCTURE AND DEVELOPMENTS

### *1.1 Industry Overview*

Global growth in the media and entertainment industry has moderated from the exceptional post-pandemic rebound of the earlier part of the decade to a steadier, more measured pace, with industry-wide revenue growth stabilizing in the mid-single digits over the medium term. Studios, video streamers and broadcasters continue to face the reality of their own market disruption as they seek profitable growth in a more competitive environment. They compete not only with each other for attention, time and revenue, but increasingly with social media, user-generated content, gaming and live/experiential entertainment, all of which continue to gain share of consumer time and advertising spend.

Streaming platforms have moved decisively toward hybrid monetization, combining subscription (SVOD), advertising (AVOD), free ad-supported television (FAST) and live programming rather than relying on subscriptions alone, as consolidation among global streaming and studio players continues to reshape the competitive landscape. At the same time, artificial intelligence has moved from a recommendation-engine feature to a broader driver of personalization, content production and audience measurement across the industry, even as it raises new questions around content authenticity and rights. Social and user-generated platforms continue to blur the line with traditional "TV" viewing, and the creator economy has matured into a more structured, platform-integrated part of the ecosystem, though creator incomes remain uneven.

Gaming continues to be woven through every part of the media and entertainment industry rather than sitting apart from it, from mobile and casual titles to large multiplayer and narrative-driven experiences, and is expected to keep drawing significant consumer attention and investment. Alongside this, consumers are increasingly seeking live and immersive experiences-concerts, sporting events and interactive formats-as a counterweight to fragmented on-demand viewing. Taken together, video, social, gaming, messaging and live/interactive formats are converging into a single ecosystem of engagement that the Company continues to monitor closely.

### *1.2 Music Industry*

The music industry, both globally and in India, remains one of the fastest-growing segments within media and entertainment. India has emerged as one of the largest markets in the world by volume of on-demand audio and video streams, with the domestic recorded-music and streaming segment continuing to post strong double-digit growth, driven by rising smartphone and data penetration, the popularity of regional and vernacular content, and a rapidly expanding base of independent artists. Industry trends for the year point to platforms deepening investment in personalized discovery, closer integration between streaming, short-form video and live events, growing importance of transparent royalty and metadata systems, and continued mainstreaming of AI-assisted music creation and production tools, alongside a renewed industry-wide focus on quality and sustainable monetisation over sheer volume of releases.

The Management believes these trends present a relevant adjacency for the Company's existing media and entertainment platform. Potential avenues that the Company may evaluate include curating and distributing regional and independent music content through its platform, supporting emerging artists through content and promotional partnerships, exploring sync-licensing and cross-promotion opportunities between music content and the Company's other media offerings, and participating in the broader shift toward live and experiential entertainment linked to music. Any expansion into the music segment would be undertaken in a measured manner and evaluated on its commercial merits, and the Company will make appropriate disclosures as and when concrete initiatives are approved by the Board.

### *1.3 Developments in the Industry*

During FY 2025-26, the media and entertainment sector continued to be shaped by rising digital consumption, deeper convergence of video, music and social messaging platforms and intensifying competition for viewer attention and advertising spend. Streaming platforms continued to adopt hybrid monetisation models and reassess cost structures amid measured subscriber growth, while user-generated and creator-led content further expanded its share of viewership and advertising revenue. Continued large-scale consolidation among global studios and streaming platforms, growing use of artificial intelligence across content production, personalisation and rights management, and rising consumer demand for live and immersive experiences were also prominent themes during the year.

Looking ahead, the Company expects continued disruption from digital-first and AI-enabled content formats, greater integration between video, music and social messaging platforms and growing significance of the creator and live-entertainment economy. These developments are likely to shape both the competitive landscape and the growth opportunities available to the Company in the year ahead.

**2. SWOT ANALYSIS**

**a. Strengths** When media industries tout their strengths, they often mean their customers rather than the journalism awards sitting on the trophy shelf. They might note their total volume of customers, or their market dominance in demographics that the business covets. Larger trends matter as well as specific ones-broadcast television, for instance, still rules if the broadest possible audience is the objective, even though its influence is not what it once was. Brand names can also be a strength: both customers and advertisers may want to be associated with media outlets considered elite news and entertainment sources.

**b. Weaknesses** Every media outlet engages in fierce competition for a larger share of audience, and at any given time, ratings or circulation figures represent a weakness for some industry sectors. Cost structure is a weakness in some traditional media businesses, where a shift in audience preferences has left a solid brand saddled with a bloated workforce and a narrowing customer base. New media entities can face a similar problem, with founders and investors pouring cash into a vision of the future that results in an unsustainable amount of red ink.

**c. Opportunities** Traditional media industries are looking to monetise their offerings on the internet, or to turn their free social media presence into an effective sales pitch for paid offerings. There are also time-honoured opportunities presented by the expansion of markets; combining the two, media outlets may find it profitable to specialise in niche content-including music and regional-language content-that is more popular outside their traditional geographic footprint, and to sell targeted web advertisements to generate the necessary revenue. Shifting consumer preferences, while often viewed negatively, also create opportunities for media organisations.

**d. Threats** Disruptive technologies pose a threat to media industries that have not been proactive in using them to their own benefit. User-generated content-whether a popular series of videos or the hottest social media platform of the moment-continues to take eyeballs away from established media industries. Fragmentation is a further threat for businesses that depend on a high volume of customers, as broadcast TV networks, radio and newspapers have found in particular. A business seeking the most comprehensive advertising coverage possible finds a leading local radio station less appealing when its ratings are far from what they once were.

**3. SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE**

The Company's operations during FY 2025-26 constituted a three reportable business segment in the media and entertainment space, in accordance with the applicable Indian Accounting Standard on operating segments. Accordingly, no separate segment-wise or product-wise performance disclosure is presented for the year under review. The Management will continue to monitor the Company's operating structure and will provide segment-wise or product-wise performance disclosures in future reports if and when the Company's operations expand into multiple reportable segments or distinct product lines, including any expansion into music or other adjacent content categories.

**4. OUTLOOK**

During FY 2025-26, the Company continued to focus on its core operations in the media and entertainment space while remaining watchful of the industry developments discussed above. Overall business conditions during the year reflected the broader trends of digital disruption, AI-led personalisation, cross-platform competition for audience attention and evolving consumer preferences described elsewhere in this report.

Looking ahead to FY 2026-27, the Company intends to consolidate its market position, evaluate opportunities arising from changing content-consumption patterns-including the continued growth of the music and streaming segment-and continue strengthening its internal processes and governance framework. The Management remains cautiously optimistic about the Company's prospects for the year ahead, subject to the risks and uncertainties set out under the "Cautionary Statement" at the end of this report.

**5. RISKS AND CONCERNS**

***5.1 Risk Management Framework***

The Company has a robust risk management framework to identify and evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on business objectives and enhance the Company's competitive advantage. The business risk framework defines the risk management approach across the enterprise at various levels, including documentation and reporting, and comprises different risk models that help identify risk trends, exposure and potential impact at the Company level as well as separately for business segments. The Company has identified various risks and has mitigation plans in place for each risk identified. The Risk Management Policy of the Company is available on its website, www.zinema.co.in.

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of the Company's business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial disclosures.

***5.2 Key Risks Faced by the Company***

The principal risks and concerns identified by the Company, together with the Company's approach to managing them, are summarised below:

**i. Industry and competition risk:** Intense competition from traditional media, streaming platforms, social media, theatres and user-generated content for audience attention and advertising revenue could impact the Company's market share and margins. The Company seeks to mitigate this risk by closely monitoring industry trends and adapting its offerings accordingly.

**ii. Regulatory and compliance risk:** Changes in laws and regulations applicable to the media and entertainment sector, including content, data-privacy, artificial intelligence and listing regulations, could increase compliance costs or restrict operations. The Company monitors regulatory developments and engages professional advisors to ensure timely compliance.

**iii. Technology and content risk:** Rapid changes in content-consumption technology, including the growing use of artificial intelligence in content creation, and the risk of unauthorised use or piracy of content could affect revenues. The Company continues to evaluate its technology infrastructure and content-protection measures.

**iv. Revenue concentration risk:** A reliance on one region and also limited on number of revenue streams or customers could expose the Company to volatility. The Company aims to diversify its revenue base over time, including by evaluating adjacent opportunities such as music content.

**v. Human resource risk:** Given the Company's small employee base, the loss of key personnel could affect operations. The Company seeks to maintain cordial employee relations and appropriate succession planning.

**vi. Economic and market risk:** General macroeconomic conditions, including advertising spend cycles and consumer discretionary spending, could affect the Company's performance. The Company monitors macroeconomic indicators as part of its risk assessment process.

## 6. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has implemented a comprehensive system of internal controls and risk management for achieving operational efficiency, optimal utilisation of resources, credible financial reporting and compliance with applicable laws. These controls are reviewed regularly by both internal and external agencies for their efficiency and effectiveness. The Management information and reporting system for key operational activities forms part of the overall control mechanism.

The Company has retained the services of independent professional firms to function as internal auditors; their reports, and the effectiveness of internal control measures, are reviewed by top Management and the Audit Committee of the Board.

The Company believes that it has internal controls and risk management systems adequate to assess and monitor risks. The Company's management team monitors and manages risks by tracking trends that may affect the economic environment and actively assesses, on a routine basis, the market value of the Company's loan book. The Company seeks to monitor and control its risk exposure through a variety of separate but complementary financial and operational reporting systems, and believes it has effective procedures for evaluating and managing market, operational and other risks to which it is exposed.

## 7. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

### *7.1 Financial Performance*

The Company’s financial performance (Standalone and Consolidated) for the financial year 2025-26 is summarized below:

**(Rs. In Lakhs)**

| Particulars | Standalone | | Consolidated | |
|---|---|---|---|---|
| | Year ended March 31, 2026 | Year ended March 31, 2025 | Year ended March 31, 2026 | Year ended March 31, 2025 |
| Revenue from Operations | 468.08 | 33.25 | 468.08 | 33.25 |
| Other Income | 47.16 | 25.91 | 47.16 | 25.91 |
| **Total Income** | **515.24** | **59.16** | **515.24** | **59.16** |

| | | | | |
|---|---|---|---|---|
| **Total Expenses** | **464.06** | **30.04** | **464.06** | **30.04** |
| **Profit/ (Loss) before tax** | **51.18** | **29.12** | **51.18** | **29.12** |
| Tax Expenses | 13.44 | - | 13.44 | - |
| **Profit (Loss) after Tax** | **37.74** | **29.12** | **37.74** | **29.12** |
| **Other Comprehensive Income** | - | - | - | - |
| **Total Comprehensive Income for the period** | **37.74** | **29.12** | **37.74** | **29.12** |

The Financial Statements as stated above are also available on the Company's website at www.zinema.co.in.

**STATE OF AFFAIRS**

During FY2025-26, Your Company on standalone basis has achieved Revenue from Operations of Rs. 468.08 Lakhs as against Rs. 33.25 Lakhs in FY2024-25. The Profit after Tax during the year stood at Rs. 37.74 Lakhs as against Rs. 29.12 Lakhs in FY2024-25.

During FY2025-26, Your Company on consolidated basis has achieved Revenue from Operations of Rs. 468.08 Lakhs as against Rs. 33.25 Lakhs in FY2024-25. The Profit after Tax during the year stood at Rs. 37.74 Lakhs as against Rs. 29.12 Lakhs in FY2024-25.

***7.2 Key Financial Ratios***

In terms of Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios are set out below. The figures below are to be updated with the audited financial results for FY 2025-26 and FY 2025-26:

| Ratio | FY 2024-25 | FY 2025-26 | % Variance | Reason for variance (if > 25%) |
|---|---|---|---|---|
| Debtors Turnover | 0.96 | 12.04 | 1154.17% | Growth in Business |
| Inventory Turnover | N/A | N/A | N/A | N/A |
| Interest Coverage Ratio | N/A | N/A | N/A | N/A |
| Current Ratio | 11.29 | 4.73 | -58.10% | Growth in Business |
| Debt-Equity Ratio | 0.11 | 0.79 | 618.18% | Growth in Business |
| Operating Profit Margin (%) | 9.95% | 6.50% | -34.67% | Growth in Business |
| Net Profit Margin (%) | 87.59% | 8.06% | -90.80% | Growth in Business |

***7.3 Return on Net Worth***

Details of any change in Return on Net Worth (RONW) as compared to the immediately previous financial year, together with a detailed explanation thereof, are set out below. The figures below are to be updated with the audited financial results for FY 2025-26 and FY 2025-26:

| Particulars | FY 2024-25 | FY 2025-26 | % Variance | Reason for variance |
|---|---|---|---|---|
| Return on Net Worth (RONW) (%) | 3.28% | 4.09% | 24.70% | Growth in Business |

**8. DISCLOSURE OF ACCOUNTING TREATMENT**

In the preparation of the financial statements for FY 2025-26, the Company has followed the treatment prescribed under the applicable Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other applicable provisions of the Companies Act, 2013. No treatment different from that prescribed under any Accounting Standard has been followed in the preparation of the financial statements for the year under review.

**9. HUMAN RESOURCES**

The Company firmly believes that human resources are an important instrument in communicating the Company's growth story to its stakeholders and play a vital role in its overall prospects. The Company accordingly takes all possible steps for the welfare of its manpower. Employee relations were cordial throughout the year, and as on 31st March 2026, the Company had 6 employees on its rolls.

There were no material developments on the human resource or industrial relations front during FY 2025-26, other than in the ordinary course of business. The Company continues to focus on maintaining a cordial working environment and will disclose any material development relating to its human resources, including changes in headcount, key managerial appointments or industrial relations matters, as and when they arise.

**11. CAUTIONARY STATEMENT**

This report may contain statements that the Company believes are, or may be considered to be, "forward-looking statements" describing the Company's objectives, plans or goals. All such forward-looking statements are subject to certain risks and uncertainties, including but not limited to government action, economic developments, risks inherent in the Company's growth strategy, and other factors that could cause actual results to differ materially from those contemplated by the relevant forward-looking statements.

# INDEPENDENT AUDITORS' REPORT

**TO,**

**THE MEMBERS OF**

**M/s. ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

## REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

### Opinion

I have audited the standalone financial statements of M/s **ZINEMA MEDIA AND ENTERTAINMENT LIMITED** (Formally Known as TRIVIKRAMA INDUSTRIES LIMITED) ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss and statement of cash flows for the year ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Companies Act 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

### Basis for opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on the Standalone Financial Statements.

### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be the key audit matters to be communicated in my report.

| Sr. No. | Key Audit Matter |
|---|---|
| 1 | **Revenue recognition**<br><br>Accuracy of recognition, measurement, presentation and disclosures of revenues and other related balances, certain key judgements relating to identification of distinct performance obligations, determination of transaction price of the identified performance obligations, the appropriateness of the basis used to measure revenue recognized over a period. Additionally, new revenue accounting standard contains disclosures which involves collation of information in respect of disaggregated |

| | |
|---|---|
| | revenue and periods over which the remaining performance obligations will be satisfied subsequent to the balance sheet date.<br><br>Refer to Notes to the Standalone financial statements |
| **Auditor's Response** | |
| 1 | **Principal Audit Procedures**<br><br>My audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows:<br><br>Evaluated the design of internal controls relating to revenue recognition accounting standard.<br><br>Selected a sample of continuing and new contracts, and tested the operating effectiveness of the internal control, relating to identification of the distinct performance obligations and determination of transaction price. We carried out a combination of procedures involving enquiry and observation, performance and inspection of evidence in respect of operation of these controls.<br><br>Tested the relevant information technology systems access and change management controls relating to contracts and related information used in recording and disclosing revenue in accordance with the revenue accounting standard. |
| **2. Key Audit Matter** | |
| | **Evaluation of Inter corporate Investment and lending positions**<br><br>The Company has material Inter corporate Investments and lending which involves significant amounts advanced for interest. The company has net outstanding Investment amount to INR. 9,19,03,188 on corporate entities from which no return on investment have been recognised in the financials during the reporting period. Based on the management representations received all corporate entities are active and amount invested are realisable. |

| S.No | Name of the Company | Amount Invested |
|---|---|---|
| 1 | ANURODH MERCHANDISE PVT LTD | 3,43,35,006.00 |
| 2 | FERROMET STEELS PVT LTD | 64,48,182.00 |
| 3 | PRINCE TRADECOM LIMITED | 2,00,00,000.00 |
| 4 | SHRINIWASA ROADWAYS PVT LTD | 98,00,000.00 |
| 5 | DD STUDIO | 1,66,00,000.00 |
| 6 | PREMIER FUTSAL MANAGEMENT PRIVATE LIMITED | 47,50,000.00 |

| | |
|---|---|
| **Auditor's Response** | |
| | **Principal Audit Procedures**<br><br>Obtained details of parties to whom Loans and inter corporate Investments have been granted and was showing an outstanding balance as on March 31, 2026 from management. We involved our internal experts to challenge the management's underlying assumptions in estimating the credibility and the possible outcome of the disputes in Inter corporate Advances. Our internal experts also considered legal precedence and other rulings in evaluating management's position on these uncertain positions. Additionally, we considered the effect of new information in respect of Credibility positions as at April 1, 2023 to evaluate whether any change was required to management's position on these uncertainties. |

**Information other than the Standalone financial statements and Auditor's report thereon**

The Company's management and Board of Directors is responsible for the the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and my auditor's report thereon.

My opinion on the standalone financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the standalone financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities of Management and Those Charged with Governance for the Standalone financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including Ind AS specified under section 133 of the Act. 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's responsibilities for the audit of the Standalone financial statements**

My objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during my audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

**Report on Other Legal and Regulatory Requirements**

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

(a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;

(b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books;

(c) The Balance Sheet, the statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid Standalone Financial Statements comply with the Ind AS specified under Section 133 of the Act.;

(e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls with reference to standalone financial statement of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in my opinion and to the best of my information and according to the explanations given to me, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act

(h) 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 my opinion and to the best of my information and according to the explanations given to us;

i. The Company has disclosed details regarding pending litigations in note 28 of standalone financial statements, when would impact its financial position.

ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

v. The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of Ultimate Beneficiaries; and

vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

viii. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration has been complied by the company.

2. As required by 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, I give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For GANESAMOORTHY.T & ASSOCIATES**
Chartered Accountants

GANESAMOORTHY.T
Proprietor
Membership No. 228695
Place: Chennai
Date: 30.05.2026
UDIN: 26228695MPASUZ9976

**ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT (Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of ZINEMA MEDIA AND ENTERTAINMENT LIMITED of even date)**

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company has a program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets once every three years which, in my opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain property, plant and equipment and right-of-use assets were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to me, no material discrepancies were noticed on such verification.

(c) There were no immovable properties, which are not held in the name of the company during the reporting period.

(d) The company has not revalued any of its Property, Plant and Equipment and intangible assests during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i) (e) of paragraph 3 of the order are not applicable to the company.

(ii) (a) In my opinion and according to the information and explanations given to me, physical verification of inventories has been conducted by the management at reasonable intervals during the year. For inventory in the form of Work-in-Progress (WIP), given the nature of the continuous production processes, verification was conducted via physical assessment integrated with technical estimation of the stage of completion. In our opinion, the coverage and procedure of such verification by the management are appropriate having regard to the size of the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for the WIP class of inventory were noticed during such physical verification.

(b) During any point of time of time of the year, the company has been sanctioned working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause (ii)(b) of paragraph 3 of the order are applicable to the company. As per Clause (ii)(b) of paragraph 3 of the Order, the company has been sanctioned working capital limits in excess of ₹5 crore in aggregate from banks or financial institutions on the security of current assets (Lien on Fixed Deposits) during the year, and whether the quarterly returns or statements filed by the company with these lenders agree with the company's books of account.

(iii) During the year, the company has made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of said Order are applicable to the company. The aggregate amounts and balances outstanding for subsidiaries, joint ventures, associates, and other parties. the terms of investments, guarantees, security, and loans are harmful or prejudicial to the company's financial interest. There is no schedule for principal and interest payments has been set and repayments from borrowers are on demand and as per agreement with the management

| S.No | Name of the Company | Amount Invested |
|---|---|---|
| 1 | ANURODH MERCHANDISE PVT LTD | 3,43,35,006.00 |
| 2 | FERROMET STEELS PVT LTD | 64,48,182.00 |
| 3 | PRINCE TRADECOM LIMITED | 2,00,00,000.00 |
| 4 | SHRINIWASA ROADWAYS PVT LTD | 98,00,000.00 |
| 5 | DD STUDIOS | 1,66,00,000.00 |
| 6 | PREMIER FUTSAL MANAGEMENT PRIVATE LIMITED | 47,50,000.00 |

(iv) The Company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

(vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are bit applicable to the Company.

(vii) (a) The Company is generally regular in depositing undisputed statutory ue including, Income tax, ,GST, and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2026 for a period of more than 6 months from the date they became payable.

(b) According to the information and explanations given to us, there are statutory dues referred in sub-clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are applicable to the Company.

| **Nature of Statute** | **Nature of dues** | **Forum where Dispute is Pending** | **Amount (Rs.)** |
|---|---|---|---|
| Sales Tax Act and VAT Laws - Kerala | Sales Tax | Assessing Officer | 3,50,000 |
| Goods and Service Tax Act, 2017 | Goods and Services Tax | Joint Commissioner (Appeals) | 32,72,950 |

(viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.

(b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.

(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilised for long term purposes.

(e) In our opinion and according to the information and explanations given to us, the company has not taken any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

(b) In our opinion and according to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares during the year. Therefore, the provisions of Clause (x)(b) of paragraph 3 of the order are not applicable to the Company.

(xi) (a) We have not noticed any case of fraud by the company or any fraud on the company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

(b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As auditor, we did not receive any whistle-blower complaints during the year.

(xii) The Company is not a Nidhi company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the company.

(xiii) As per the information and explanations received to us all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Standalone Financial Statements etc., as required by the applicable Accounting Standards. Identification of related parties were made and provided by the management of the company.

(xiv) The Company is covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is failed to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are applicable to the Company. I have not received any Internal Audit reports were available for consideration due to non-appointment

(xv) The company has entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

(xvi) (a) The company is not required to registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) As per the information and explanations received, the group does not have any CIC as part of the group.

(xvii) The company has not incurred any losses during current reporting period.

(xviii) There has been no resignation of the previous statutory auditors during the year and appointed new statutory auditors in the EGM of the company.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, the auditor's knowledge of the Board of Directors and management plans we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) There is not liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of clause (xx) of paragraph 3 of the Order is not applicable to the Company.

(xxi) The Company has made investments in subsidiary company M/s. CKM HOME CARE SOLUTIONS PVT LTD. Therefore, the company has prepared consolidated financial statement and Consolidated Audit report has been issued on same for the reporting period.

**For GANESAMOORTHY.T & ASSOCIATES**
Chartered Accountants

GANESAMOORTHY.T
Proprietor
Membership No. 228695
Place: Chennai
Date: 30/05/2026
UDIN: 26228695MPASUZ9976

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Standalone Balance Sheet

*as at 31 March 2026*

(Currency : Rupees in Thousand)

| Particulars | Note | 31 March 2026 | 31 March 2025 |
|---|---|---|---|
| I. ASSETS | | | |
| 1. NON-CURRENT ASSETS | | | |
| a) Property, plant and equipment | 3 | 14,517.09 | 42.77 |
| b) Right-of-use asset - leasehold property | 4 | - | - |
| c) Intangible assets | | 12,963.50 | - |
| d) Financial assets | | | |
| (i) Investments in Shares | 5 | 25,000.00 | 25,000.00 |
| e) Non-current tax assets | 6 | - | - |
| f) Deferred tax assets (net) | 7 | 679.83 | 291.76 |
| g) Other non-current assets | 8 | 1,43,309.56 | 38,591.42 |
| | | **1,96,469.97** | 63,925.95 |
| 2. CURRENT ASSETS | | | |
| a) Inventories | 9 | 10,104.02 | 1,000.00 |
| b) Financial assets | | | |
| (i) Trade receivables | 10 | 3,463.33 | 4,313.10 |
| (ii) Cash and cash equivalents | 11 | 1,674.15 | 807.63 |
| (iii) Loans | 12 | - | - |
| (iii) Other current financial assets | 12 | - | - |
| c) Other current assets | 12 | 16,973.37 | 33,874.82 |
| | | **32,214.86** | 39,995.55 |
| TOTAL ASSETS | | **2,28,684.83** | **1,03,921.50** |
| II. EQUITY AND LIABILITIES | | | |
| 1) EQUITY | | | |
| a) Share capital | 13 | 71,145.00 | 71,145.00 |
| b) Share Application Pending for Allotment | 13 | 53,000.00 | - |
| c) Other equity | 14 | 22,967.75 | 19,194.16 |
| | | **1,47,112.75** | 90,339.16 |
| 2) LIABILITIES | | | |
| I) NON-CURRENT LIABILITIES | | | |
| a) Financial Liabilities | | | |
| (i) Lease liabilities | 15 | - | - |
| b) Other Financial Liabilities | 16 | 74,760.84 | 10,038.54 |
| c) Other Non-current Liabilities | 17 | - | - |
| | | **74,760.84** | 10,038.54 |
| II) CURRENT LIABILITIES | | | |
| a) Financial liabilities | | | |
| (i) Trade Payables | | | |
| -Total outstanding dues to micro enterprises and small enterprises | 18 | - | - |
| -Total outstanding dues of creditors other than micro enterprises and small enterprises | | 4,567.59 | 3,099.41 |
| (ii) Other financial liabilities | 19 | - | - |
| b) Other current liabilities | 20 | 2,243.64 | 444.39 |
| | | **6,811.24** | 3,543.80 |
| TOTAL EQUITY AND LIABILITIES | | **2,28,684.83** | **1,03,921.50** |

Significant accounting policies 2

The accompanying Notes are an integral part of the standalone financial statements.

As per our report of even date.
**For GANESAMOORTHY. T & ASSOCIATES**
**Chartered Accountants**

For and on behalf of the Board of Directors of
**ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**CIN No. L93190TN1984PLC096136**

| | | | | |
|---|---|---|---|---|
| **GANESAMOORTHY.T** | **DINESH.A** | **BASKARAN SATHYA PRAKASH** | **DINESHRAJ** | **RAVEENA AGARWAL** |
| **Proprietor** | **Chief Financial Officer** | **Managing Director** | **Managing Director** | **Company Secretary** |
| **FRN: 013934S / MRN : 228695** | | **DIN: 01786634** | **DIN: 07113950** | **MEMBERSHIP No. A45616** |

**UDIN No: 26228695MPASUZ9976**
Place : Chennai
**Date : 30.05.2026**

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Standalone Statement of Profit and Loss

*for the year ended 31 March 2026*

(Currency : Rupees in Thousand)

| Particulars | Note | 31 March 2026 | 31 March 2025 |
|---|---|---|---|
| **INCOME** | | | |
| Revenue from operations | 21 | 46,807.73 | 3,325.00 |
| Other income | 22 | 4,715.85 | 2,591.10 |
| **Total Income** | | **51,523.58** | **5,916.10** |
| **EXPENSES** | | | |
| Purchases of stock-in-trade | 23 | 28,625.20 | - |
| Changes in inventories of stock-in-trade | 24 | - | - |
| Employee benefits expense | 25 | 1,955.30 | 370.00 |
| Other expenses | 28 | 13,183.52 | 2,624.06 |
| **Total Expenses** | | **43,764.02** | **2,994.06** |
| **Earnings before interest, tax, depreciation and amortisation expenses** | | **7,759.56** | 2,922.04 |
| Finance cost | 26 | 1,968.71 | 7.26 |
| Depreciation and amortization expense | 27 | 673.54 | 2.58 |
| | | **2,642.26** | 9.84 |
| **Profit / (Loss) before tax** | | **5,117.30** | **2,912.20** |
| **Tax expense :** | | | |
| - Current tax | | 1,142.23 | - |
| - Deferred tax | | 201.49 | - |
| | | **1,343.72** | - |
| **Profit / (Loss) for the year** | | **3,773.58** | **2,912.20** |
| **Other comprehensive income for the year** | | | |
| Other comprehensive Income not to be reclassified subsequently to profit or loss: | | | |
| i) Re-measurement gains/(losses) on defined benefit plans Income tax effect | | - | - |
| ii) Income tax relating to items that will not be reclassified to statement of profit and loss | | - | - |
| Total other comprehensive income / (loss) | | - | - |
| Total comprehensive income / (loss) for the year | | 3,773.58 | 2,912.20 |
| **Earnings per equity share (face value Rs 10 per share)** | 30 | | |
| Basic and Diluted Earnings per share (Rs.) | | 0.53 | 0.41 |

**Significant accounting policies** *2*

The accompanying Notes are an integral part of the standalone financial statements.

As per our report of even date attached.
**For GANESAMOORTHY. T & ASSOCIATES**
***Chartered Accountants***

**For and on behalf of the Board of Directors of**
**ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**CIN No. L93190TN1984PLC096136**

**GANESAMOORTHY.T**
**Proprietor**
**FRN: 013934S / MRN : 228695**
**UDIN No: 26228695MPASUZ9976**
Place : Chennai
Date : 30.05.2026

**DINESH.A**
**Chief Financial Officer**

**BASKARAN SATHYA PRAKASH**
**Managing Director**
**DIN: 01786634**

**DINESHRAJ**
**Managing Director**
**DIN: 07113950**

**RAVEENA AGARWAL**
**Company Secretary**
**MEMBERSHIP No. A45616**

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Statement of Cash Flows

*for the year ended 31 March 2026*

(Currency : Rupees in Thousand)

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **A CASH FLOW FROM OPERATING ACTIVITIES** | | |
| Profit/(loss) before tax | **5,117.30** | **2,912.20** |
| **Adjustments for:** | | |
| Amortization of fair value changes on security deposits | - | - |
| Depreciation and amortisation expense | 673.54 | 2.58 |
| Finance cost | 1,968.71 | 7.26 |
| Sundry balances written off | - | - |
| Sundry balances written back | - | - |
| Unwinding of interest on security deposits | - | - |
| **Operating profit/(loss) before working capital changes** | 7,759.55 | 2,922.04 |
| **Movement in working capital** | | |
| Decrease/(increase) in other current and non-current assets | (88,406.25) | (2,233.26) |
| Decrease/(increase) in trade receivables | 849.77 | (1,676.20) |
| Decrease/(increase) in inventories | (9,104.02) | (1,000.00) |
| (Decrease)/increase in other current and non-current financial liabilites | 64,722.31 | 1,546.21 |
| (Decrease)/increase in other current and non-current liabilites | 657.02 | (990.39) |
| (Decrease)/increase in trade payables | 1,468.19 | 2,410.66 |
| **Cash flow from operating activities after working capital changes** | (22,053.43) | 979.06 |
| Income tax (paid) refund received (net) | - | (236.77) |
| **Net cash (used in) / generated from operating activities (A)** | (22,053.43) | 742.29 |
| **B CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Purchase of property, plant and equipment | (14,474.32) | (42.77) |
| Purchase of intangible assets | (12,963.50) | - |
| Repayment / (grant) of Long term loans | | |
| Depreciation and amortisation expense | (673.54) | (2.58) |
| **Net cash used in investing activities (B)** | (28,111.36) | (45.35) |
| **C CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Share Application Pending for Allotment | 53,000.00 | - |
| Proceeds from current borrowings | - | - |
| Finance costs | (1,968.71) | (7.26) |
| **Net cash generated from / (used in) financing activities (C)** | 51,031.29 | (7.26) |
| Increase in cash and cash equivalents (A+B+C) | 866.52 | 689.68 |
| Cash and cash equivalents at the begining of the year | 807.63 | 117.95 |
| Cash and cash equivalents at the end of the year | 1,674.15 | 807.63 |

1 The cash flow statement has been prepared under the "indirect method" as set out in Indian Accounting Standard 7 (Ind AS -7) "Statement of Cash Flow".

2 Components of Cash and Cash equivalents-

| | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Cash in Hand | 332.53 | 634.79 |
| Balance with Banks | | |
| (i) In current accounts | 1,341.62 | 172.84 |
| | 1,674.15 | 807.63 |

As per our report of even date attached.

**For GANESAMOORTHY. T & ASSOCIATES**
***Chartered Accountants***

**For and on behalf of the Board of Directors of**
**ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**CIN No. L93190TN1984PLC096136**

**GANEESAMOORTHY.T**
**Proprietor**
**FRN: 013934S / MRN : 228695**
**UDIN No: 26228695MPASUZ9976**
Place : Chennai
Date : 30.05.2026

**DINESH A**
**Chief Financial Officer**

**BASKARAN SATHYA PRAKASH**
**Managing Director**
**DIN: 01786634**

**DINESHRAJ**
**Managing Director**
**DIN: 07113950**

**RAVEENA AGARWAL**
**Company Secretary**
**Membership No. A45616**

ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the financial statements *(Continued)***

*for the year ended 31 March 2026*

(Currency: Rupees in Thousands)

**Note 1: Corporate Information**

**Zinema Media and Entertainment Limited** (the 'Company') is a public limited company incorporated in India. The Company is primarily engaged in the business of **Media, Entertainment, Advertising, Branding, and Movie Distribution/Production** (including ticket sales and OTT rights exploitation). The registered office of the Company is located in Chennai, Tamil Nadu, India.

**Note 2: Significant Accounting Policies**

**2.1 Basis of Preparation and Compliance**

- **Compliance Statement**: The financial statements have been prepared in accordance with **Indian Accounting Standards (Ind AS)** notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

- **Basis of Measurement:** The financial statements are prepared under the **historical cost convention** on an accrual basis, except for certain financial instruments and employee benefit plan assets that are measured at fair value.

- **Functional Currency**: The financial statements are presented in **Indian Rupees (INR)**, and all values are rounded off to the nearest **Thousand**, unless stated specified otherwise.

**2.2 Property, Plant and Equipment (PPE)**

- **Cost Recognition**: PPE is stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes purchase price, non-refundable duties, taxes, and directly attributable costs to bring the asset into working condition.

- **Deemed Cost Exemption**: Upon transition to Ind AS, the Company availed the optional exemption to treat the **Previous GAAP carrying value** of all its PPE as the **deemed cost** as of the transition date.

- **Depreciation Method**: Depreciation is provided on the **Written Down Value (WDV) method** over the useful lives specified in **Schedule II to the Companies Act, 2013:**

    - Computers & Printers: 3 Years
    - Furniture & Fixtures: 10 Years
    - Motor Vehicles: 8 Years
    - Office Equipment: 5 Years

**2.3 Intangible Assets**

- **Movie Rights & Software:** Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, they are carried at cost less accumulated amortisation and impairment losses.

- **Amortisation:** Computer software is amortised over a useful life of **3 years**. Exploitated commercial movie rights are amortised based on management's assessment of the underlying contract period or revenue generation pattern.

ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the financial statements *(Continued)***

*for the year ended 31 March 2026*

(Currency: Rupees in Thousands)

**2.4 Revenue Recognition (Ind AS 115)**

Revenue is recognized upon transfer of control of promised goods or services to customers in an amount that reflects the consideration expected in exchange for those goods or services:

- **Advertising and Branding Income**: Recognised over time as the performance obligations are met or services are rendered.

- **Sale of Movie Tickets & Rights:** Ticket sales are recognized at the point of sale (theatrical screening), and intellectual rights/OTT distribution sales are recognized when the license is transferred and active.

- **Interest Income**: Recognised using the **Effective Interest Rate (EIR) method**.

**2.5 Financial Instruments (Ind AS 109)**

- **Financial Assets**: Measured initially at fair value plus transaction costs. Amortised cost category applies to **Trade Receivables, Fixed Deposits, Cash & Bank balances** and **Security Deposits**.

- **Financial Liabilities**: Borrowings, trade payables, and other current liabilities are subsequently measured at **amortised cost** using the effective interest method.

- **Impairment (ECL)**: The Company applies the **Expected Credit Loss (ECL) model** for recognizing impairment on trade receivables using a simplified approach.

**2.6 Employee Benefits**

- **Defined Contribution Plan**: Contributions to statutory Provident Fund (PF) and Employee State Insurance (ESI) are charged to the Profit and Loss statement as an expense when employees render services.

- **Defined Benefit Plan (Gratuity)**: The net liability/asset recognized for the funded gratuity plan is computed via actuarial valuation using the **Projected Unit Credit Method**. Actuarial gains and losses are recognized immediately in **Other Comprehensive Income (OCI)** and are not reclassified to profit or loss subsequently.

**2.7 Income Taxes**

- **Current Tax:** Measured at the amount expected to be paid to the tax authorities using the enacted tax rates under the Income Tax Act, 1961. The Company operates under the reduced rate regime of **Section 115BAA** (effective tax rate of **25.168%**)

- .**Deferred Tax:** Recognised using the liability method on temporary differences between the tax bases of assets/liabilities and their financial reporting carrying amounts. Deferred tax assets (including **MAT credit entitlement**) are recognized only to the extent that future taxable profits will be available.

ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the financial statements *(Continued)*

*for the year ended 31 March 2026*

(Currency: Rupees in Thousands)

**Note 3: Explanatory Disclosures on Accounts**

**3.1 Share Capital & Share Application Money**

- The company's issued and subscribed capital stands at **Rs. 71,145 Thousand** (7,114,500 equity shares of Rs. 10 each).

- As of March 31, 2026, the Company holds **Rs. 53,000 Thousand** as **Share Application Money Pending Allotment** from multiple subscribers (e.g., Fox Dean Estates, Milifestyle Marketing).

**3.2 Movement in Borrowings & Director Loans**

- **Secured Borrowings:** Bank overdraft/working capital facilities (PNB OD accounts) total **Rs. 61,806.33 Thousand**, which are secured against liens on Fixed Deposits.

- **Unsecured Loans from Related Parties:** Outstanding amounts include funding from directors **B. Sathya Prakash** (Rs. 6,228.84 Thousand) and **Dinesh Raj** (Rs. 3,922.87 Thousand). These interest-free advances are technically repayable on demand.

**3.3 Work-in-Progress (Inventories)**

Inventory totaling **Rs. 10,104.02 Thousand** is entirely held as **Work-in-Progress (WIP)** for under-production ventures including the films "Attaker", "Dinosaur", and Zinema Music content pieces.

**3.4 Non-Current Investments & Other Assets**

- Unquoted strategic corporate investments are maintained in equity shares of **CKM Homecare Private Limited** (Rs. 25,000 Thousand).

- Other long-term assets include an ongoing partnership capital deployment in **DD Studio** amounting to **Rs. 16,600 Thousand**.

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***

*as at 31 March 2026*

(Currency : Rupees in Thousand)

## 3 Property, plant and equipment

| Owned Assets | Plant & Machinary | Computer | Furniture and fittings | Vehicles | Total |
|---|---|---|---|---|---|
| Gross Block | | | | | |
| As at 31 March 2024 | - | - | - | - | - |
| Additions during the year | - | 45.35 | - | - | 45.35 |
| As at 31 March 2025 | - | 45.35 | - | - | 45.35 |
| **Additions during the year** | **1,481.74** | **211.62** | **5,175.64** | **8,277.00** | 15,146.00 |
| **As at 31 March 2026** | **1,481.74** | **256.97** | **5,175.64** | **8,277.00** | **15,191.35** |
| Accumulated amortisation | | | | | |
| As at 31 March 2024 | - | - | - | - | - |
| Depreciation charge for the year | - | 2.58 | - | - | - |
| As at 31 March 2025 | - | 2.58 | - | - | 2.58 |
| **Depreciation charge for the year** | 61.06 | 21.90 | 217.10 | 371.62 | **671.68** |
| **As at 31 March 2026** | **61.06** | **24.49** | **217.10** | **371.62** | **674.27** |
| Net book value: | | | | | |
| As at 31 March 2025 | - | 42.77 | - | - | 42.77 |
| **As at 31 March 2026** | **1,420.68** | **232.48** | **4,958.54** | **7,905.38** | **14,517.09** |

## 4 Right-of-use asset - leasehold property

| Particulars | Right-of-use asset | Total |
|---|---|---|
| Gross Block | | |
| As at 01 April, 2025 | - | - |
| **Additions during the year** | - | - |
| **As at 31 March, 2026** | - | - |
| Accumulated amortisation | | |
| As at 01 April, 2025 | - | - |
| **Amortisation during the year** | - | - |
| **As at 31 March, 2026** | - | - |
| **Net book value** | | |
| **As at 31 March, 2026** | - | - |

## 4 Other intangible assets

| Particulars | Computer Software | Movie Rights | Total |
|---|---|---|---|
| Gross Block | | | |
| As at 31 March, 2024 | - | | - |
| Additions during the year | - | | - |
| **As at 31 March, 2025** | - | | - |
| Additions during the year | 21.38 | 12,947.57 | 12,968.94 |
| **As at 31 March, 2026** | **21.38** | **12,947.57** | **12,968.94** |
| Accumulated amortisation | | | |
| As at 31 March, 2024 | - | | - |
| Amortisation during the year | - | | - |
| **As at 31 March, 2025** | - | | - |
| Amortisation during the year | 5.45 | - | **5.45** |
| **As at 31 March, 2026** | **5.45** | - | **5.45** |
| Net book value | | | |
| As at 31 March, 2025 | - | - | - |
| **As at 31 March, 2026** | **15.93** | **12,947.57** | **12,963.50** |

Net block of intangible assets, amounting to Rs. 129.47 lakhs is the Movie Rights of the other languages received from AP International, Arjundas Pokardas, Creative Entertainers, JDS Film Factory, MSM Movie Traders and Ramesh M

**The estimated amortisation for the years subsequent to March 31, 2026 is as follows:**

| Year ending March, 31 | Amortisation expense |
|---|---|
| 2022 | 0.00 |
| 2023 | 0.00 |
| 2024 | 0.00 |
| 2025 | 0.00 |
| 2026 | 0.00 |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements (Continued)
*as at 31 March 2026*

(Currency : Rupees in Thousand)

5 **Non-current Investments**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **Investment in equity instruments** | | |
| Quoted | - | - |
| Unquoted | | |
| Investments in equity shares of Rs 10 each fully paidup in CKM Homecare Private Ltd | 25,000 | 25,000 |
| **Total (Equity Instruments)** | **25,000** | 25,000 |
| **Investment in preference shares** | - | - |
| **Total (Preference Shares)** | - | - |
| **Investment in Mutual Funds** | | |
| Quoted | - | - |
| **Total (Mutual Funds)** | - | - |
| **Total non-current investments** | **25,000** | 25,000 |

6 **Non-current tax assets**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| | | |
| | - | - |

7 **Deferred tax assets/(liabilities)**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **Deferred tax assets arising on:** | | |
| Property, plant and equipment | - | - |
| Fair value changes in security deposits | - | - |
| Lease liabilities | - | - |
| Unabsorbed depreciation and business loss | - | - |
| Employee benefit | - | - |
| MAT Credit Entitlement | 881.32 | 291.76 |
| **Deferred tax assets** | **881.32** | 291.76 |
| **Deferred tax liability arising on:** | | |
| Prepaid rent | - | - |
| Right-of-use asset | - | - |
| Depreciation timing difference | 201.49 | - |
| **Deferred tax liabilities** | **201.49** | - |
| **Deferred tax assets (net)** | 679.83 | 291.76 |
| **Deferred tax assets (net) restricted to** | **679.83** | **291.76** |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***
*as at 31 March 2026*

(Currency : Rupees in Thousand)

## 8 Other non-current assets

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Deposits | 56,156.37 | 72.82 |
| Investment in other Company Shares | 87,153.19 | 38,518.61 |
| | **1,43,309.56** | 38,591.42 |

Note - i) Investment in other companies shares Refer note (i) below and Note 31)
Note - ii) Investment in Fixed deposits with an original maturity of more than 12 months from the reporting date

## 9 Inventories

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Stock-in-trade | - | - |
| Work-in-progress | **10,104.02** | 1,000.00 |
| | **10,104.02** | 1,000.00 |

## 10 Trade receivables

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Unsecured, considered good: | | |
| Considered good - secured | - | - |
| Considered good - unsecured | **3,463.33** | 4,313.10 |
| Amount which have significant increase in credit risk | - | - |
| Credit impaired | - | - |
| | **3,463.33** | 4,313.10 |
| Less: Allowance for doubtful debts | - | - |
| | **3,463.33** | 4,313.10 |

**Notes:**
i. For credit risk and provision for loss allowance - Refer Note 29A
ii. The above balances of trade receivables not includes balance receivable from related party (Refer Note 32).

## 11 Cash and cash equivalents

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Balances with banks - in current accounts | 1,341.62 | 172.84 |
| Cash on hand | 332.53 | 634.79 |
| | **1,674.15** | 807.63 |

## 12 Other current assets

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Unsecured, considered good | | |
| To other than related parties: | | |
| Balances with government authorities | 1,623.74 | 900.33 |
| Expiry claim receivable | - | - |
| Gratuity fund balance (net of liability) | - | - |
| Advance to employees | - | - |
| Advance to suppliers | - | 3,555.28 |
| Loan to other Company | 15,349.63 | 29,419.20 |
| | **16,973.37** | 33,874.81 |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements *(Continued)*
*as at 31 March 2026*

(Currency : Rupees in Thousand)

### 13 Equity Share Capital

| Particulars | 31 March 2026 Number of shares | 31 March 2026 Amount | 31 March 2025 Number of shares | 31 March 2025 Amount |
|---|---|---|---|---|
| Authorised (equity shares of Rs. 10 each) | 80,00,000 | 80,000.00 | 80,00,000 | 80,000.00 |
| Issued and subscribed and fully paid up (equity shares of shares 10 each) | 71,14,500 | 71,145.00 | 71,14,500 | 71,145.00 |
| | **71,14,500** | **71,145.00** | 71,14,500 | 71,145.00 |

**(i) Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period**

| Particulars | 31 March 2026 Number of shares | 31 March 2026 Amount | 31 March 2025 Number of shares | 31 March 2025 Amount |
|---|---|---|---|---|
| Balance at the beginning of the reporting period | **71,14,500** | **71,145.00** | 71,14,500 | 71,145.00 |
| Changes in the equity share capital during the year | - | - | - | - |
| Balance at the end of reporting period | **71,14,500** | **71,145.00** | 71,14,500 | 71,145.00 |

**Share Application pending for Allotment**

| Particulars | 31 March 2026 Number of shares | 31 March 2026 Amount | 31 March 2025 Number of shares | 31 March 2025 Amount |
|---|---|---|---|---|
| Bharath Kumar Jain | | 3,000.00 | - | - |
| Deepankar Chaterjee | | 2,500.00 | - | - |
| Fox Dean Estates Private Limited | | 15,000.00 | - | - |
| Kiran Kumar Jain | | 15,000.00 | - | - |
| Milifestyle Marketing | | 10,000.00 | - | - |
| Rajesh Chowdary | | 7,500.00 | - | - |
| | - | **53,000.00** | - | - |

**(ii) Terms / rights attached to the equity shares**

The Company has only one class of equity shares having a par value of Rs.10 per share. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. Each holder of equity share is entitled to one vote per fully paid share. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid.

Failure to pay any amount called up on shares may lead to forfeiture of the shares. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts, in proportion to the number of equity shares held.

**(iii) Equity Shares held by holding company**

| Particulars | 31 March 2026 Number of shares | 31 March 2026 Amount | 31 March 2025 Number of shares | 31 March 2025 Amount |
|---|---|---|---|---|
| | - | - | - | - |

**(iv) Number of shares held by each shareholder holding more than 5% shares in the Company**

| Equity shares Rs 10 each, fully paid-up | 31 March 2026 Number of shares | 31 March 2026 % of Holding | 31 March 2025 Number of shares | 31 March 2025 % of Holding |
|---|---|---|---|---|
| Ms. R.Rathina Mala | **8,26,700** | **11.62%** | 8,26,700 | 11.62% |
| M/s. Corpwis Advisors Private Limited | **8,16,000** | **11.47%** | 8,16,000 | 11.47% |
| Mr. Moolchand Kiran Kumar Jain | **6,38,000** | **8.97%** | 2,94,000 | 4.13% |
| M/s. Saraa Media Works Private Limited | **5,98,130** | **8.41%** | 5,98,130 | 8.41% |
| M/s. Innovative Commercial Private Limited | **4,48,000** | **6.30%** | 4,48,000 | 6.30% |

## ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***
*as at 31 March 2026*

(Currency : Rupees in Thousand)

**14 Other equity**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **Securities premium reserves** | | |
| Opening balance | 24,043 | 24,043 |
| Share capital issued during the year | - | - |
| Bonus shares issued during the year | - | - |
| **Balances at the end of the year** | **24,043** | **24,043** |
| **Retained earnings** | | |
| Opening balance | (4,849.09) | (7,761.29) |
| Net Profit/(loss) for the year | 3,773.58 | 2,912.20 |
| **Balances at the end of the year** | **(1,075.50)** | **(4,849.09)** |
| **i) Re-measurement gains/(losses) on defined benefit plans** | | |
| Opening balance | - | - |
| Gains/ (Losses) for the year | - | - |
| **Balances at the end of the year** | - | - |
| **Total other equity** | **22,967.75** | **19,194.16** |

**15 Non current lease liabilities**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Lease liabilities | - | - |
| | - | - |

**16 Current borrowings**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Secured: | | |
| From banks | 61,806.33 | - |
| (Refer note (i) below) | | |
| Unsecured: | | |
| From related parties | 10,151.71 | 6,939.94 |
| (Refer note (ii) below and Note 32) | | |
| From other parties | 2,802.80 | 3,098.59 |
| | **74,760.84** | **10,038.54** |

(i) There is credit facility from bank received based on the lien on Fixed Deposits and Car Loans are hypothecated on Car

(ii) Loans from related parties carry no interest booked and are repayable on demand.

**17 Other Non-current Liabilities**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| | - | - |

**18 Trade Payables**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Total outstanding dues of micro enterprises and small enterprises | | |
| Due to Related Parties (Refer Note No.32) | - | - |
| Due to Others | 4,567.59 | 3,099.41 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | | |
| Due to Related Parties (Refer Note No.32) | - | - |
| Due to Others | - | - |
| | **4,567.59** | **3,099.41** |

**Notes to the Financial Statements (Continued)**
*as at 31 March 2026*

(Currency : Rupees in Thousand)

**18 Trade Payables (Continued)**

**Dues to Micro and Small Enterprises**

Management has represented that there are no vendors covered under the Micro, Small and Medium Enterprises Development Act, 2006

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| i. The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year | - | - |
| ii. The amount of interest paid by the buyer in terms of section 16 of the Micro Small and Medium Enterprises Development Act 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year | - | - |
| iii. The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro Medium and Small Enterprises | - | - |
| iv. The amount of interest accrued and remaining unpaid at the end of each | - | - |
| v. The amount of further interest remaining due and payable even in the succeeding years untill such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance of a deductible expenditure under Section 23 of the Micro Medium and Small Enterprises Act 2006 | - | - |

**19 Other financial liabilities**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Interest accrued but not due (Refer Note 32) | - | - |
| Interest on short term borrowings from bank | - | - |
| Employee dues payable | - | - |
| | - | - |

**20 Other current liabilities**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Statutory dues payable (including Providend fund, Tax deducted at | **1,101.41** | **444.39** |
| Advance from customers | - | - |
| Advance from related parties (Refer Note 32) | - | - |
| Book overdraft | - | - |
| Income tax Provision | **1,142.23** | |
| Others (Refer Note 32) | - | - |
| | **2,243.64** | **444.39** |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements *(Continued)*
*for the year ended 31 March 2026*

(Currency : Rupees in Thousand)

**21 Revenue from operations**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Income From Advertising and Branding | 27,472.08 | 3,000.00 |
| Sale of Movie Tickets and Rights | 19,335.65 | 325.00 |
| | **46,807.73** | **3,325.00** |

**22 Other income**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Interest Income | 4,690.80 | 2,458.23 |
| Interest on Income Tax | - | - |
| Profit from Investment | - | 111.66 |
| Other Income | 25.05 | 21.20 |
| | **4,715.85** | **2,591.10** |

**23 Purchases of stock-in-trade**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Purchase of stock-in-trade | - | - |
| Direct Expenses | 28,625.20 | - |
| | **28,625.20** | **-** |

**24 Changes in inventories of stock-in-trade**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Closing balance of stock-in-trade | - | - |
| Opening balance of stock-in-trade | - | - |
| **Net decrease / (increase) in stock in trade** | **-** | **-** |

**25** Employee benefits expense

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Salaries, wages and bonus | 1,955.30 | 370.00 |
| Contribution to provident and other funds | - | - |
| Staff welfare expenses | - | - |
| | 1,955.30 | 370.00 |

**26** Finance cost

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Interest on loan from Bank | 1,944.15 | - |
| Interest on loan from others (refer Note 32) | - | - |
| Interest on lease liabilities | - | - |
| Bank charges | 24.57 | 7.26 |
| | 1,968.71 | 7.26 |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED
## Notes to the Financial Statements (Continued)
**for the year ended 31 March 2026**

(Currency : Rupees in Thousand)

**27 Depreciation and amortization expense**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Depreciation of property, plant and equipment (Refer Note 3) | 673.54 | 2.58 |
| Amortisation of right-of-use asset (Refer Note 4(a)) | - | - |
| Amortisation of intangible assets (Refer Note 4(b)) | - | - |
| | 673.54 | 2.58 |

**28** Other expenses

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Listing & Legal Fees | 176.10 | 49.00 |
| NSDL/CDSL/RTA Charges | 172.50 | 124.23 |
| Professional Fees | 1,082.60 | 380.90 |
| Rent Expenses | 1,863.09 | 268.25 |
| Others | 6,661.90 | 10.39 |
| Business Promotion | 260.00 | 1,027.95 |
| Filing Fee | 95.56 | 8.62 |
| Printing & Stationery | 94.23 | 21.65 |
| Telephone Charges | 10.88 | - |
| Travelling & Boarding Charges | 2,616.67 | 733.07 |
| | **13,033.52** | **2,624.06** |

**(i) Payment to auditor (exclusive of taxes) as**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Statutory audit fees | 150.00 | - |
| Tax audit fees | - | - |
| | 150.00 | - |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***
*for the year ended 31 March 2026*

(Currency : Rupees in Thousand)

**29 Financial instruments: Disclosures**

**(i) The classification of each category of financial instruments and their carrying amounts are as below:**

| Particulars | 31 March 2026 Amortised cost | 31 March 2025 Amortised cost |
|---|---|---|
| **Financial assets** | | |
| Investment in Shares | **25,000.00** | 25,000.00 |
| Trade receivables | **3,463.33** | 4,313.10 |
| Cash and cash equivalents | **57,620.54** | 807.63 |
| **Total financial assets** | **86,083.88** | 30,120.73 |
| **Financial liabilities** | | |
| Borrowings | **61,806.33** | **-** |
| Lease liabilities | **-** | **-** |
| Other financial liabilities | **12,954.51** | **-** |
| Trade payables | **4,567.59** | 3,099.41 |
| **Total financial liabilities** | **79,328.45** | **3,099.41** |

There are no Financial instruments that have been classified as Fair Value through Other Comprehensive Income (FVTOCI) or Fair Value through Profit or Loss (FVTPL).

**(ii) Fair value of financial assets and liabilities measured at amortised cost for which fair values are disclosed**

The carrying amounts of the financial assets and financial liabilities carried at amortised cost are a reasonable approximation of their fair values and hence does not include fair value information for those items.

**(iii) Financial risk management objective and policies**

**(i) Risk management**

The Company's activities expose it to credit risk, liquidity risk and market risk. The Company's overall risk management program focuses on robust liquidity management as well as monitoring of various relevant market variables, thereby consistently seeking to minimize potential adverse effects on the Company's financial performance. Management has not formed formal risk management policies, however, the risks are monitored by management by analyzing exposures by degree and magnitude of risk on a continued basis. This note explains the sources of risk which the Company is exposed to and how the Company manages the risk and the related impact in the financial statements.

**(A) Credit risk**

Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The maximum credit risk comprises the carrying amounts of the financial assets. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents, trade receivables and security deposits. The Company continuously monitors defaults of customers and other counterparties and incorporates this information into its credit risk controls.

**a) Credit risk management**

**(i) Provision for expected credit losses**

**Cash and cash equivalent and other bank balances**

Credit Risk on cash and cash equivalent is generally low as the said deposits have been made with the banks / financial institutions who have been assigned high credit rating by international and domestic rating agencies. Management does not expect any losses from non-performance by these counterparties.

**Other financial assets measured at amortized cost**

Other financial assets measured at amortized cost includes due from related parties, receivables from employees and others. Credit risk related to these other financial assets is managed by monitoring the recoverability of such amounts continuously, while at the same time internal control system in place ensurses that the amounts are within defined limits. Company does not expect any risk in realization of these financial assets.

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements (Continued)
*for the year ended 31 March 2026*

**(Currency : Rupees in Thousand)**

**Trade and other receivables**

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. Credit risk is managed through credit approvals establishing credit limits and continusoly monitoring the credit worthiness of customers to which the Company grants credit terms in the normal course of business. The Company has subsequently collected substantially all its outstanding receivables. Basis the historical experience, the risk of defaults in case of trade receivable is low and provision is made for doubtful receivable on individiual basis depending on the customer ageing, customer category, specific credit circumstances and historical experience of the Company. Further, based on the available data, the expected credit loss is not expected to be material.

**(B) Liquidity risk**

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the Company operates. Company's financial liabilities are expected to be settled within twelve months from the date of statement of financial position. Management is confident that it would be able to generate adequate cash flows from operations to pay off liabilities as they fall due. Further, the Company manages its liquidity risk by ensuring that funds are available from its holding company pursuant to the support committed by the holding company to provide resources where required for the Company to meet its obligation.

**29 Financial instruments: Disclosures (Continued)**

**Maturities of financial liabilities**

The tables below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities.

| 31 March 2026 | On demand | Less than 1 year | 1 - 5 years | More than 5 years | Total |
|---|---|---|---|---|---|
| **Non-derivatives** | | | | | |
| Borrowings | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - |
| Trade payable | - | 3,745.01 | 822.58 | - | **4,567.59** |
| Other financial liabilities | - | - | - | - | - |
| **Total** | **-** | **3,745.02** | **822.58** | **-** | **4,567.59** |

| 31 March 2025 | On demand | Less than 1 year | 1 - 5 years | More than 5 years | Total |
|---|---|---|---|---|---|
| **Non-derivatives** | | ` | | | |
| Borrowings | - | - | - | - | - |
| Trade payable | - | 2,472.61 | 626.79 | - | 3,099.41 |
| Other financial liabilities | - | - | - | - | - |
| **Derivative financial liabilities** | - | - | - | - | - |
| **Total** | **-** | **2,472.60** | **626.79** | **-** | **3,099.41** |

The gross outflows disclosed in the above table represent the contractual undiscounted cash flows relating to non- derivative financial liabilities held for risk management purpose and which are not usually closed out before contractual maturity.

**(C) Market Risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks – foreign currency risk, cash flow and fair value interest risk and price risk.

**i) Foreign currency risk**

The Company's transactions are in Indian Rupees and hence Company is not exposed to foreign currency risk.

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements (Continued)
*for the year ended 31 March 2026*

**(Currency : Rupees in Thousand)**

**b) Interest rate risk**

**i) Liabilities**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's interest risk arises mainly from Cash Credits taken from bank. The Company manages the risk by monitoring interest rates on regular basis.

*Interest rate risk exposure*

Below is the overall exposure of the Company to interest rate risk:

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Variable rate borrowing | **61,806.33** | - |
| Fixed rate borrowing | - | - |
| **Total borrowings** | **61,806.33** | - |

*Sensitivity*

Below is the sensitivity of impact on the statement of profit and loss and statement of changes in equity due to change in the interest rate:

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Interest sensitivity* | | |
| Interest rates – increase by 100 basis points | - | - |
| Interest rates – decrease by 100 basis points | - | - |

**ii) Assets**

The company have any fixed deposits. no interest rate risk exists for such financial assets.

**c) Price risk**

The Company does not have any other price risk than interest rate risk as disclosed above.

**(vi) Capital management**

The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company's policy is to keep an optimum gearing ratio. The Company includes within net debt, interest bearing loans and borrowings, trade payables, less cash and cash equivalents.

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Borrowings | **61,806.33** | - |
| Less: Cash and cash equivalents | **57,620.54** | 807.63 |
| **Net debt** | **4,185.79** | (807.63) |
| | | |
| Equity | **1,47,112.75** | 90,339.16 |
| Total Equity | **1,47,112.75** | 90,339.16 |
| **Capital and net debt** | **1,51,298.54** | 89,531.53 |
| **Adjusted net debt to equity ratio (%)** | **2.77** | **-0.90** |

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants and attached to the interest bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings.

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements *(Continued)*
*for the year ended 31 March 2026*

(Currency : Rupees in Thousand)

### 30 Earnings per share

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Profit / (Loss) attributable to equityholders of the Company | **3,773.58** | 2,912.20 |
| Profit / (Loss) used in calculating Basic / Diluted earnings per share | **3,773.58** | 2,912.20 |
| | | |
| Weighted average number of shares | **71,14,500** | 71,14,500 |
| Weighted average number of shares used in Basic / Diluted earnings per share | **71,14,500** | 71,14,500 |
| | | |
| **Basic Earnings per share (Rs.)** | **0.53** | 0.41 |
| **Diluted Earnings per share (Rs.)** | **0.53** | 0.41 |

### 31 Other non-current assets

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **Unquoted Equity Shares, Fully Paid Up** | | |
| | | |
| Anurodh Merchandise Private Limited | **54,335.01** | 2,270.43 |
| - 22000 equity shares of Rs.10 Each | | |
| - 15500 equity shares of Rs.10 Each | | |
| | | |
| Ferromet Steel Private Limited | **6,448.18** | 6,448.18 |
| | | |
| Prince Tradecom Private Limited - Investment | **-** | 20,000.00 |
| | | |
| Srinivasa Roadways Pvt Ltd | **9,800.00** | 9,800.00 |
| - 49000 equity shares of Rs.10 Each | | |
| | | |
| DD Studio - Partnership Firm | **16,600.00** | - |
| | | |
| | **87,183.19** | 38,518.61 |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***
*for the year ended 31 March 2026*

(Currency : Rupees in Thousand)

**32 Related parties**

**I List of related parties as per the requirements of Ind-AS 24 - Related Party Disclosures**

| Name of the Entity | Relationship with the Entity |
|---|---|
| BASKARAN SATHYA PRAKASH | Key Managerial Personnael |
| DINESHRAJ | Key Managerial Personnael |
| SADASIVAM ANBAZHAGAN | Key Managerial Personnael |
| SHIVANI MARDA | Key Managerial Personnael |
| ANBALAGAN DINESH | Key Managerial Personnael |
| RAVEENA AGRAWAL | Key Managerial Personnael |
| UMA MAHESWARI | Key Managerial Personnael |
| CKM HOMECARE SOLUTIONS PRIVATE LIMITED | Fellow Subsidiary |
| DD STUDIOS | Fellow Subsidiary Partnership Firm |

**II. Transactions with related parties and outsanding year end balances**

| S.No. | Particulars | Relationship with the Entity | For the year ended 31 March 2026 | For the year ended 31 March 2025 |
|---|---|---|---|---|
| (A) | **Transaction with related parties** | | | |
| 1 | **Purchase of goods** | | | |
| 2 | **Sale of goods** | | | |
| 3 | **Rent expenses** | | | |
| 4 | **Loan Repaid** | | | |
| 5 | **Loan from Director** | | | |
| | B.Sathya Prakash | Key Managerial Personnel | 6,228.84 | 4,072.98 |
| | Dinesh Raj | Key Managerial Personnel | 3,922.87 | 2,866.97 |
| 6 | **Interest Expense** | | | |
| 7 | **Employee Benefit Expense** | | | |
| 1 | **Loan to Subsidiary Company** | | | |
| | CKM HOMECARE SOLUTIONS PRIVATE LIMITED | Fellow Subsidiary | 102.43 | 102.43 |
| 8 | **Loan to Partnership Firm in which company is a Partner** | | | |
| | DD STUDIOS | Fellow Subsidiary Partnership Firm | 16,600.00 | - |

**For GANESAMOORTHY. T & ASSOCIATES**
**Chartered Accountants**

For and on behalf of the Board of Directors of
**ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**CIN No. L93190TN1984PLC096136**

**GANESAMOORTHY.T**
**Proprietor**
**FRN: 013934S / MRN : 228695**
**UDIN No: 26228695MPASUZ9976**
**Place : Chennai**
**Date : 30.05.2026**

**DINESH.A**
**CFO**

**BASKARAN SATHYA PRAKASH**
**Managing Director**
**DIN: 01786634**

**DINESHRAJ**
**Managing Director**
**DIN: 07113950**

**RAVEENA AGARWAL**
**Company Secretary**
**MEMBERSHIP No. A45616**

# INDEPENDENT AUDITORS' REPORT

## TO THE MEMBERS OF M/s. ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## (Formerly TRIVIKRAMA INDUSTRIES LIMITED)

**Report on the audit of the financial statements**

I have audited the Consolidated financial statements of **ZINEMA MEDIA AND ENTERTAINMENT LIMITED** (Formally Known as TRIVIKRAMA INDUSTRIES LIMITED) ("the Company"), and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") which comprise the e Sheet as at 31st March 2026, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid Consolidated financial statements give the information required by the Companies Act 2013 ("Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

**Basis for opinion**

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the Consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on the Consolidated Financial Statements.

**Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the Consolidated Financial Statements of the current period. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be the key audit matters to be communicated in my report.

| Sr. No. | Key Audit Matter |
|---|---|
| 1 | **Revenue recognition**<br><br>Accuracy of recognition, measurement, presentation and disclosures of revenues and other related balances, certain key judgements relating to identification of distinct performance obligations, determination of transaction price of the identified performance obligations, the appropriateness of the basis used to measure revenue recognized over a period. Additionally, new revenue accounting standard contains disclosures which involves collation of information in respect of disaggregated revenue and periods over which the remaining performance obligations will be satisfied subsequent to the balance sheet date.<br><br>Refer to Notes to the Consolidated financial statements |

**Auditor's Response**

1

**Principal Audit Procedures**

My audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows:

Evaluated the design of internal controls relating to revenue recognition accounting standard.

Selected a sample of continuing and new contracts, and tested the operating effectiveness of the internal control, relating to identification of the distinct performance obligations and determination of transaction price. We carried out a combination of procedures involving enquiry and observation, performance and inspection of evidence in respect of operation of these controls.

Tested the relevant information technology systems access and change management controls relating to contracts and related information used in recording and disclosing revenue in accordance with the revenue accounting standard.

**2. Key Audit Matter**

**Evaluation of Inter corporate Investment and lending positions**

The Company has material Inter corporate Investments and lending which involves significant amounts advanced for interest. The company has net outstanding Investment amount to INR. 11,69,33,188 on corporate entities from which no return on investment have been recognised in the financials during the reporting period. Based on the management representations received all corporate entities are active and amount invested are realisable.

| S.No | Name of the Company | Amount Invested |
|---|---|---|
| 1 | ANURODH MERCHANDISE PVT LTD | 3,43,35,006.00 |
| 2 | FERROMET STEELS PVT LTD | 64,48,182.00 |
| 3 | PRINCE TRADECOM LIMITED | 2,00,00,000.00 |
| 4 | SHRINIWASA ROADWAYS PVT LTD | 98,00,000.00 |
| 5 | DD STUDIO | 1,66,00,000.00 |
| 6 | CKM HOMECARE SOLUTIONS PVT LTD | 2,50,00,000.00 |
| 7 | PREMIER FUTSAL MANAGEMENT PRIVATE LIMITED | 47,50,000.00 |

**Auditor's Response**

**Principal Audit Procedures**

Obtained details of parties to whom Loans and inter corporate Investments have been granted and was showing an outstanding balance as on March 31, 2026 from management. We involved our internal experts to challenge the management's underlying assumptions in estimating the credibility and the possible outcome of the disputes in Inter corporate Advances. Our internal experts also considered legal precedence and other rulings in evaluating management's position on these uncertain positions. Additionally, we considered the effect of new information in respect of Credibility positions as at April 1, 2026 to evaluate whether any change was required to management's position on these uncertainties.

**Information other than the consolidated financial statements and Auditor's report thereon**

The Company's management and Board of Directors is responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the consolidated financial statements and my auditor's report thereon.

My opinion on the consolidated financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the consolidated financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities of Management and Those Charged with Governance for the consolidated financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. 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 consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's responsibilities for the audit of the consolidated financial statements**

My objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during my audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

**Report on Other Legal and Regulatory Requirements**

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

(a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;

(b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books;

(c) The Balance Sheet, the statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;

(d) In my opinion, the aforesaid consolidated financial statements comply with Ind AS specified under section 133 of the Act,;

(e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statement of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in my opinion and to the best of my information and according to the explanations given to me, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(h) 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 my opinion and to the best of my information and according to the explanations given to us;

i. The Company has disclosed details regarding pending litigations in note 28 of consolidated financial statements, when would impact its financial position.

ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

v. The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of Ultimate Beneficiaries; and

vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

viii. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration has been complied by the company.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, I give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For GANESAMOORTHY.T & ASSOCIATES**
Chartered Accountants

GANESAMOORTHY.T
Proprietor
Membership No. 228695
Place: Chennai
Date: 30.05.2026
UDIN: 26228695PZEVYJ1719

**ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT (Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of ZINEMA MEDIA AND ENTERTAINMENT LIMITED of even date)**

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, I state that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company has a program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets once every three years which, in my opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain property, plant and equipment and right-of-use assets were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to me, no material discrepancies were noticed on such verification.

(c) There were no immovable properties, which are not held in the name of the company during the reporting period.

(d) The company has not revalued any of its Property, Plant and Equipment and intangible assests during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

(ii) (a) In my opinion and according to the information and explanations given to us, physical verification of inventories has been conducted by the management at reasonable intervals during the year. For inventory in the form of Work-in-Progress (WIP), given the nature of the continuous production processes, verification was conducted via physical assessment integrated with technical estimation of the stage of completion. In our opinion, the coverage and procedure of such verification by the management are appropriate having regard to the size of the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for the WIP class of inventory were noticed during such physical verification.

(b) During any point of time of time of the year, the company has been sanctioned working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause (ii)(b) of paragraph 3 of the order are applicable to the company. As per Clause (ii)(b) of paragraph 3 of the Order, the company has been sanctioned working capital limits in excess of ₹5 crore in aggregate from banks or financial institutions on the security of current assets (Lien on Fixed Deposits) during the year, and whether the quarterly returns or statements filed by the company with these lenders agree with the company's books of account.

(iii) During the year, the company has made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of said Order are applicable to the company. The aggregate amounts and balances outstanding for subsidiaries, joint ventures, associates, and other parties. the terms of investments, guarantees, security, and loans are harmful or prejudicial to the company's financial interest. There is no schedule for principal and interest payments has been set and repayments from borrowers are on demand and as per agreement with the management

| S.No | Name of the Company | Amount Invested |
|---|---|---|
| 1 | ANURODH MERCHANDISE PVT LTD | 3,43,35,006.00 |
| 2 | FERROMET STEELS PVT LTD | 64,48,182.00 |
| 3 | PRINCE TRADECOM LIMITED | 2,00,00,000.00 |
| 4 | SHRINIWASA ROADWAYS PVT LTD | 98,00,000.00 |
| 5 | DD STUDIOS | 1,66,00,000.00 |
| 6 | PREMIER FUTSAL MANAGEMENT PRIVATE LIMITED | 47,50,000.00 |

(iv) The Company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

(vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are bit applicable to the Company.

(vii) (a) The Company is generally regular in depositing undisputed statutory ue including, Income tax, GST, and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2026 for a period of more than 6 months from the date they became payable.

(b) According to the information and explanations given to us, there are not any statutory dues referred in sub-clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are not applicable to the Company.

| **Nature of Statute** | **Nature of dues** | **Forum where Dispute is Pending** | **Amount (Rs.)** |
|---|---|---|---|
| Sales Tax Act and VAT Laws - Kerala | Sales Tax | Assessing Officer | 3,50,000 |
| Goods and Service Tax Act, 2017 | Goods and Services Tax | Joint Commissioner (Appeals) | 32,72,950 |

(viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.

(b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.

(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilised for long term purposes.

(e) In our opinion and according to the information and explanations given to us, the company has not taken any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

(b) In our opinion and according to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares during the year. Therefore, the provisions of Clause (x)(b) of paragraph 3 of the order are not applicable to the Company.

(xi) (a) We have not noticed any case of fraud by the company or any fraud on the company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

(b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As auditor, I did not receive any whistle-blower complaints during the year.

(xii) The Company is not a Nidhi company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the company.

(xiii) As per the information and explanations received to us all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Consolidated Financial Statements etc., as required by the applicable Accounting Standards. Identification of related parties were made and provided by the management of the company.

(xiv) The Company is covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is failed to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are applicable to the Company. I have not received any Internal Audit reports were available for consideration due to non-appointment.

(xv) The company has entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

(xvi) (a) The company is not required to registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) As per the information and explanations received, the group does not have any CIC as part of the group.

(xvii) The company has not incurred any losses during current reporting period.

(xviii) There has been no resignation of the previous statutory auditors during the year and appointed new statutory auditors in the EGM of the company.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Consolidated financial statements, the auditor’s knowledge of the Board of Directors and management plans we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) There is not liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of clause (xx) of paragraph 3 of the Order is not applicable to the Company.

**For GANESAMOORTHY.T & ASSOCIATES**
Chartered Accountants

GANESAMOORTHY.T
Proprietor
Membership No. 228695
Place: Chennai
Date: 30/05/2026
UDIN: 26228695PZEVYJ1719

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Consolidated Balance Sheet

*as at 31 March 2026*

(Currency : Rupees in Thousand)

| Particulars | Note | 31 March 2026 | 31 March 2025 |
|---|---|---|---|
| I. ASSETS | | | |
| 1. NON-CURRENT ASSETS | | | |
| a) Property, plant and equipment | 3 | 14,517.09 | 42.77 |
| b) Right-of-use asset - leasehold property | 4 | - | - |
| c) Intangible assets | | 12,963.50 | - |
| d) Financial assets | | | |
| (i) Investments in Shares | 5 | 25,000.00 | 25,000.00 |
| e) Non-current tax assets | 6 | - | - |
| f) Deferred tax assets (net) | 7 | 679.83 | 291.76 |
| g) Other non-current assets | 8 | 1,43,309.56 | 38,591.42 |
| | | **1,96,469.97** | 63,925.95 |
| 2. CURRENT ASSETS | | | |
| a) Inventories | 9 | 10,104.02 | 1,000.00 |
| b) Financial assets | | | |
| (i) Trade receivables | 10 | 3,463.33 | 4,313.10 |
| (ii) Cash and cash equivalents | 11 | 1,690.09 | 824.02 |
| c) Other current assets | 12 | 16,973.37 | 33,874.82 |
| | | **32,230.80** | 40,011.94 |
| TOTAL ASSETS | | **2,28,700.77** | **1,03,937.89** |
| II. EQUITY AND LIABILITIES | | | |
| 1) EQUITY | | | |
| a) Share capital | 13 | 71,145.00 | 71,145.00 |
| b) Share Application Pending for Allotment | 13 | 53,000.00 | - |
| c) Other equity | 14 | 22,906.72 | 19,133.58 |
| | | **1,47,051.72** | 90,278.58 |
| 2) LIABILITIES | | | |
| I) NON-CURRENT LIABILITIES | | | |
| a) Financial Liabilities | | | |
| (i) Lease liabilities | 15 | - | - |
| b) Other Financial Liabilities | 16 | 74,760.84 | 10,038.54 |
| c) Other Non-current Liabilities | 17 | - | - |
| | | **74,760.84** | 10,038.54 |
| II) CURRENT LIABILITIES | | | |
| a) Financial liabilities | | | |
| (i) Trade Payables | | | |
| -Total outstanding dues to micro enterprises and small enterprises | 18 | - | - |
| -Total outstanding dues of creditors other than micro enterprises and small enterprises | | 4,644.56 | 3,176.38 |
| (ii) Other financial liabilities | 19 | - | - |
| b) Other current liabilities | 20 | 2,243.64 | 444.39 |
| | | **6,888.21** | 3,620.78 |
| TOTAL EQUITY AND LIABILITIES | | **2,28,700.77** | **1,03,937.89** |

Significant accounting policies 2

The accompanying Notes are an integral part of the standalone financial statements.

As per our report of even date.
**For GANESAMOORTHY. T & ASSOCIATES**
**Chartered Accountants**

For and on behalf of the Board of Directors of
**ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**CIN No. L93190TN1984PLC096136**

| GANESAMOORTHY.T | DINESH.A | BASKARAN SATHYA PRAKASH | DINESHRAJ | RAVEENA AGARWAL |
|---|---|---|---|---|
| Proprietor | Chief Financial Officer | Managing Director | Managing Director | Company Secretary |
| FRN: 013934S/MRN: 228695 | | DIN:01786634 | DIN: 07113950 | MEMBERSHIP No. A45616 |

**UDIN NO: 26228695PZEVYJ1719**
Place : Chennai
**Date : 30.05.2026**

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Consolidated Statement of Profit and Loss

*for the year ended 31 March 2026*

(Currency : Rupees in Thousand)

| Particulars | Note | 31 March 2026 | 31 March 2025 |
|---|---|---|---|
| **INCOME** | | | |
| Revenue from operations | 21 | 46,807.73 | 3,325.00 |
| Other income | 22 | 4,715.85 | 2,591.10 |
| **Total Income** | | **51,523.58** | **5,916.10** |
| **EXPENSES** | | | |
| Purchases of stock-in-trade | 23 | 28,625.20 | - |
| Changes in inventories of stock-in-trade | 24 | - | - |
| Employee benefits expense | 25 | 1,955.30 | 370.00 |
| Other expenses | 28 | 13,183.52 | 2,624.06 |
| **Total Expenses** | | **43,764.02** | **2,994.06** |
| **Earnings before interest, tax, depreciation and amortisation expenses** | | **7,759.56** | 2,922.04 |
| Finance cost | 26 | 1,969.16 | 7.85 |
| Depreciation and amortization expense | 27 | 673.54 | 2.58 |
| | | **2,642.70** | 10.43 |
| **Profit / (Loss) before tax** | | **5,116.86** | **2,911.61** |
| **Tax expense :** | | | |
| - Current tax | | 1,142.23 | - |
| - Deferred tax | | 201.49 | - |
| | | **1,343.72** | - |
| **Profit / (Loss) for the year** | | **3,773.14** | **2,911.61** |
| **Other comprehensive income for the year** | | | |
| Other comprehensive Income not to be reclassified subsequently to profit or loss: | | | |
| i) Re-measurement gains/(losses) on defined benefit plans Income tax effect | | - | - |
| ii) Income tax relating to items that will not be reclassified to statement of profit and loss | | - | - |
| Total other comprehensive income / (loss) | | - | - |
| Total comprehensive income / (loss) for the year | | 3,773.14 | 2,911.61 |
| **Earnings per equity share (face value Rs 10 per share)** | 30 | | |
| Basic and Diluted Earnings per share (Rs.) | | 0.53 | 0.41 |

**Significant accounting policies** *2*

The accompanying Notes are an integral part of the standalone financial statements.

As per our report of even date attached.

**For GANESAMOORTHY. T & ASSOCIATES**
***Chartered Accountants***

**For and on behalf of the Board of Directors of**
**ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**CIN No. L93190TN1984PLC096136**

| | | | | |
|---|---|---|---|---|
| **GANESAMOORTHY.T** | **DINESH.A** | **BASKARAN SATHYA PRAKASH** | **DINESHRAJ** | **RAVEENA AGARWAL** |
| **Proprietor** | **Chief Financial Officer** | **Managing Director** | **Managing Director** | **Company Secretary** |
| **FRN: 013934S/MRN: 228695** | | **DIN:01786634** | **DIN: 07113950** | **MEMBERSHIP No. A45616** |
| **UDIN NO: 26228695PZEVYJ1719** | | | | |

Place : Chennai
Date : 30.05.2026

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Statement of Cash Flows

*for the year ended 31 March 2026*

(Currency : Rupees in Thousand)

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **A CASH FLOW FROM OPERATING ACTIVITIES** | | |
| Profit/(loss) before tax | 5,116.86 | 2,911.61 |
| **Adjustments for:** | | |
| Amortization of fair value changes on security deposits | - | - |
| Depreciation and amortisation expense | 673.54 | 2.58 |
| Finance cost | 1,969.16 | 7.85 |
| Sundry balances written off | - | - |
| Sundry balances written back | - | - |
| Unwinding of interest on security deposits | - | - |
| **Operating profit/(loss) before working capital changes** | 7,759.56 | 2,922.04 |
| **Movement in working capital** | | |
| Decrease/(increase) in other current and non-current assets | (88,406.24) | (2,233.26) |
| Decrease/(increase) in trade receivables | 849.77 | (1,676.20) |
| Decrease/(increase) in inventories | (9,104.02) | (1,000.00) |
| (Decrease)/increase in other current and non-current financial liabilites | 64,722.31 | 1,546.21 |
| (Decrease)/increase in other current and non-current liabilites | 657.02 | (990.39) |
| (Decrease)/increase in trade payables | 1,468.18 | 2,487.64 |
| **Cash flow from operating activities after working capital changes** | (22,053.42) | 1,056.04 |
| Income tax (paid) refund received (net) | - | (296.77) |
| **Net cash (used in) / generated from operating activities (A)** | (22,053.42) | 759.27 |
| **B CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Purchase of property, plant and equipment | (14,474.32) | (42.77) |
| Purchase of intangible assets | (12,963.50) | - |
| Depreciation and amortisation expense | (673.54) | (2.58) |
| **Net cash used in investing activities (B)** | (28,111.36) | (45.35) |
| **C CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Share Application Pending for Allotment | 53,000.00 | - |
| Proceeds from current borrowings | - | - |
| Finance costs | (1,969.16) | (7.85) |
| **Net cash generated from / (used in) financing activities (C)** | 51,030.84 | (7.85) |
| Increase in cash and cash equivalents (A+B+C) | 866.07 | 706.07 |
| Cash and cash equivalents at the begining of the year | 824.02 | 117.95 |
| Cash and cash equivalents at the end of the year | 1,690.09 | 824.02 |

1 The cash flow statement has been prepared under the "indirect method" as set out in Indian Accounting Standard 7 (Ind AS -7) "Statement of Cash

2 Components of Cash and Cash equivalents-

| | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Cash in Hand | 332.53 | 634.79 |
| Balance with Banks | | |
| (i) In current accounts | 1,357.56 | 189.23 |
| | 1,690.09 | 824.02 |

As per our report of even date attached.
**For GANESAMOORTHY. T & ASSOCIATES**
***Chartered Accountants***

For and on behalf of the Board of Directors of
**ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**CIN No. L93190TN1984PLC096136**

| | | | | |
|---|---|---|---|---|
| **GANESAMOORTHY.T** | **DINESH.A** | **BASKARAN SATHYA PRAKASH** | **DINESHRAJ** | **RAVEENA AGARWAL** |
| **Proprietor** | **Chief Financial Officer** | **Managing Director** | **Managing Director** | **Company Secretary** |
| **FRN: 013934S/MRN: 228695** | | **DIN:01786634** | **DIN: 07113950** | **MEMBERSHIP No. A45616** |
| **UDIN NO: 26228695PZEVYJ1719** | | | | |

Place : Chennai
**Date : 30.05.2026**

ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the financial statements *(Continued)*

*for the year ended 31 March 2026*

(Currency: Rupees in Thousands)

**Note 1: Corporate Information**

**Zinema Media and Entertainment Limited** (the 'Company') is a public limited company incorporated in India. The Company is primarily engaged in the business of **Media, Entertainment, Advertising, Branding, and Movie Distribution/Production** (including ticket sales and OTT rights exploitation). The registered office of the Company is located in Chennai, Tamil Nadu, India.

**Note 2: Significant Accounting Policies**

**2.1 Basis of Preparation and Compliance**

- **Compliance Framework**: The consolidated financial reporting metrics are compiled under **Indian Accounting Standards (Ind AS)** as prescribed under Section 133 of the Companies Act, 2013.

- **Transition Grounding (Deemed Cost)**: In line with Ind AS 101, the Company utilizes the optional retrospective exemption to carry the **Previous GAAP net carrying value** as the baseline **Deemed Cost** for elements of Property, Plant and Equipment on the designated date of transition.

- **Presentation Scale**: All accounting values and balances extracted from reporting templates are presented in **Indian Rupees (INR)** and systematically rounded off to the nearest **Thousand**.

**2.2 Property, Plant and Equipment (PPE)**

- **Cost Mapping**: Capital assets are stated at statutory historical cost less cumulative depreciation blocks and impairment adjustments. Cost encompasses invoice inputs, legal setup charges, and directly traceable deployment costs.

- **Amortisation Matrix**: Depreciation charges are computed on the **Written Down Value (WDV) method** over technical benchmarks aligned with **Schedule II of the Companies Act, 2013:**

    - Computers & Printers: 3 Years
    - Furniture & Fixtures: 10 Years
    - Motor Vehicles: 8 Years
    - Office Equipment: 5 Years

**2.3 Intangible Assets**

- **Movie Rights Block**: Multi-language or single-territory film extraction rights (e.g., Blackmail Movie) are capitalized under Intangible Assets at transactional value.

- **Amortisation Criteria**: Standardized system software blocks are amortised over **3 years**. Commercial theatrical rights and digital library rights are systematically written down matching targeted revenue curves or contractual lifespans.

ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the financial statements *(Continued)***
*for the year ended 31 March 2026*

(Currency: Rupees in Thousands)

**2.4 Revenue Recognition (Ind AS 115)**

Revenue is recognized upon transfer of control of promised goods or services to customers in an amount that reflects the consideration expected in exchange for those goods or services:

- **Advertising and Branding Income**: Recognised over time as the performance obligations are met or services are rendered.
- **Sale of Movie Tickets & Rights:** Ticket sales are recognized at the point of sale (theatrical screening), and intellectual rights/OTT distribution sales are recognized when the license is transferred and active.
- **Interest Income**: Recognised using the **Effective Interest Rate (EIR) method**.

**2.5 Financial Instruments (Ind AS 109)**

- **Financial Assets**: Measured initially at fair value plus transaction costs. Amortised cost category applies to **Trade Receivables, Fixed Deposits, Cash & Bank balances** and **Security Deposits**.
- **Financial Liabilities**: Borrowings, trade payables, and other current liabilities are subsequently measured at **amortised cost** using the effective interest method.
- **Impairment (ECL)**: The Company applies the **Expected Credit Loss (ECL) model** for recognizing impairment on trade receivables using a simplified approach.

**2.6 Employee Benefits**

- **Defined Contribution Plan**: Contributions to statutory Provident Fund (PF) and Employee State Insurance (ESI) are charged to the Profit and Loss statement as an expense when employees render services.
- **Defined Benefit Plan (Gratuity)**: The net liability/asset recognized for the funded gratuity plan is computed via actuarial valuation using the **Projected Unit Credit Method**. Actuarial gains and losses are recognized immediately in **Other Comprehensive Income (OCI)** and are not reclassified to profit or loss subsequently.

**2.7 Income Taxes**

- **Current Tax:** Measured at the amount expected to be paid to the tax authorities using the enacted tax rates under the Income Tax Act, 1961. The Company operates under the reduced rate regime of **Section 115BAA** (effective tax rate of **25.168%**)
- .**Deferred Tax:** Recognised using the liability method on temporary differences between the tax bases of assets/liabilities and their financial reporting carrying amounts. Deferred tax assets (including **MAT credit entitlement**) are recognized only to the extent that future taxable profits will be available.

ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the financial statements *(Continued)***
*for the year ended 31 March 2026*

(Currency: Rupees in Thousands)

**Note 3: Explanatory Disclosures on Accounts**

**3.1 Share Capital & Share Application Money**

- The company's issued and subscribed capital stands at **Rs. 71,145 Thousand** (7,114,500 equity shares of Rs. 10 each).

- As of March 31, 2026, the Company holds **Rs. 53,000 Thousand** as **Share Application Money Pending Allotment** from multiple subscribers (e.g., Fox Dean Estates, Milifestyle Marketing).

**3.2 Movement in Borrowings & Director Loans**

- **Secured Borrowings:** Bank overdraft/working capital facilities (PNB OD accounts) total **Rs. 61,806.33 Thousand**, which are secured against liens on Fixed Deposits.

- **Unsecured Loans from Related Parties:** Outstanding amounts include funding from directors **B. Sathya Prakash** (Rs. 6,228.84 Thousand) and **Dinesh Raj** (Rs. 3,922.87 Thousand). These interest-free advances are technically repayable on demand.

**3.3 Work-in-Progress (Inventories)**

Inventory totaling **Rs. 10,104.02 Thousand** is entirely held as **Work-in-Progress (WIP)** for under-production ventures including the films "Attaker", "Dinosaur", and Zinema Music content pieces.

**3.4 Non-Current Investments & Other Assets**

- Unquoted strategic corporate investments are maintained in equity shares of **CKM Homecare Private Limited** (Rs. 25,000 Thousand).

- Other long-term assets include an ongoing partnership capital deployment in **DD Studio** amounting to **Rs. 16,600 Thousand**.

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***
*as at 31 March 2026*

**(Currency : Rupees in Thousand)**

## 3 Property, plant and equipment

| Owned Assets | Plant & Machinery | Computer | Furniture and fittings | Vehicles | Total |
|---|---|---|---|---|---|
| **Gross Block** | | | | | |
| As at 31 March 2024 | - | - | - | - | - |
| Additions during the year | - | 45.35 | - | - | 45.35 |
| As at 31 March 2025 | - | 45.35 | - | - | 45.35 |
| **Additions during the year** | **1,481.74** | **211.62** | **5,175.64** | **8,277.00** | 15,146.00 |
| **As at 31 March 2026** | **1,481.74** | **256.97** | **5,175.64** | **8,277.00** | **15,191.35** |
| **Accumulated amortisation** | | | | | |
| As at 31 March 2024 | - | - | - | - | - |
| Depreciation charge for the year | - | 2.58 | - | - | - |
| As at 31 March 2025 | - | 2.58 | - | - | 2.58 |
| **Depreciation charge for the year** | 61.06 | 21.90 | 217.10 | 371.62 | **671.69** |
| **As at 31 March 2026** | **61.06** | **24.49** | **217.10** | **371.62** | **674.27** |
| **Net book value:** | | | | | |
| As at 31 March 2025 | - | 42.77 | - | - | 42.77 |
| **As at 31 March 2026** | **1,420.68** | **232.48** | **4,958.54** | **7,905.38** | **14,517.09** |

## 4 Right-of-use asset - leasehold property

| Particulars | Right-of-use asset | Total |
|---|---|---|
| **Gross Block** | | |
| As at 01 April, 2025 | - | - |
| **Additions during the year** | - | - |
| **As at 31 March, 2026** | - | - |
| **Accumulated amortisation** | | |
| As at 01 April, 2025 | - | - |
| **Amortisation during the year** | - | - |
| **As at 31 March, 2026** | - | - |
| **Net book value** | | |
| **As at 31 March, 2026** | - | - |

## 4 Other intangible assets

| Particulars | Computer Software | Movie Rights | Total |
|---|---|---|---|
| **Gross Block** | | | |
| As at 31 March, 2024 | - | | - |
| Additions during the year | - | | - |
| **As at 31 March, 2025** | - | | - |
| Additions during the year | 21.38 | 12,947.57 | 12,968.94 |
| **As at 31 March, 2026** | **21.38** | **12,947.57** | **12,968.94** |
| **Accumulated amortisation** | | | |
| As at 31 March, 2024 | - | | - |
| Amortisation during the year | - | | - |
| **As at 31 March, 2025** | - | | - |
| Amortisation during the year | 5.45 | - | **5.45** |
| **As at 31 March, 2026** | **5.45** | - | **5.45** |
| Net book value | | | |
| As at 31 March, 2025 | - | - | - |
| **As at 31 March, 2026** | **15.93** | **12,947.57** | **12,963.50** |

Net block of intangible assets, amounting to Rs. 129.47 lakhs is the Movie Roghts of the other languages received from AP International, Arjundas Pokardas, Creative Entertainers, JDS Film Factory, MSM Movie Traders and Ramesh M

**The estimated amortisation for the years subsequent to March 31, 2026 is as follows:**

| Year ending March, 31 | Amortisation expense |
|---|---|
| 2022 | 0.00 |
| 2023 | 0.00 |
| 2024 | 0.00 |
| 2025 | 0.00 |
| 2026 | 0.00 |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements (Continued)
*as at 31 March 2026*

5 Non-current Investments (Currency : Rupees in Thousand)

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **Investment in equity instruments** | | |
| Quoted | - | - |
| Unquoted | | |
| Investments in equity shares of Rs 10 each fully paidup in CKM Homecare Private Ltd | 25,000 | 25,000 |
| **Total (Equity Instruments)** | **25,000** | 25,000 |
| **Investment in preference shares** | - | - |
| **Total (Preference Shares)** | - | - |
| **Investment in Mutual Funds** | | |
| Quoted | - | - |
| **Total (Mutual Funds)** | - | - |
| **Total non-current investments** | **25,000** | 25,000 |

6 Non-current tax assets

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| | - | - |

7 Deferred tax assets/(liabilities)

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **Deferred tax assets arising on:** | | |
| Property, plant and equipment | - | - |
| Fair value changes in security deposits | - | - |
| Lease liabilities | - | - |
| Unabsorbed depreciation and business loss | - | - |
| Employee benefit | - | - |
| MAT Credit Entitlement | 881.32 | 291.76 |
| **Deferred tax assets** | **881.32** | 291.76 |
| **Deferred tax liability arising on:** | | |
| Prepaid rent | - | - |
| Right-of-use asset | - | - |
| Depreciation timing difference | 201.49 | - |
| **Deferred tax liabilities** | **201.49** | - |
| **Deferred tax assets (net)** | 679.83 | 291.76 |
| **Deferred tax assets (net) restricted to** | **679.83** | **291.76** |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***
*as at 31 March 2026*

**8 Other non-current assets** (Currency : Rupees in Thousand)

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Deposits | 56,156.37 | 72.82 |
| Investment in other Company Shares | 87,153.19 | 38,518.61 |
| | **1,43,309.56** | 38,591.42 |

Note - i) Investment in other companies shares Refer note (i) below and Note 31)
Note - ii) Investment in Fixed deposits with an original maturity of more than 12 months from the reporting date

**9 Inventories**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Stock-in-trade | - | - |
| Work-in-progress | **10,104.02** | 1,000.00 |
| | **10,104.02** | 1,000.00 |

**10 Trade receivables**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Unsecured, considered good: | | |
| Considered good - secured | - | - |
| Considered good - unsecured | **3,463.33** | 4,313.10 |
| Amount which have significant increase in credit risk | - | - |
| Credit impaired | - | - |
| | **3,463.33** | 4,313.10 |
| Less: Allowance for doubtful debts | - | - |
| | **3,463.33** | 4,313.10 |

**Notes:**
i. For credit risk and provision for loss allowance - Refer Note 29A
ii. The above balances of trade receivables not includes balance receivable from related party (Refer Not

**11 Cash and cash equivalents**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Balances with banks - in current accounts | 1,357.56 | 189.23 |
| Cash on hand | 332.53 | 634.79 |
| | **1,690.09** | 824.02 |

**12 Other current assets**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Unsecured, considered good | | |
| To other than related parties: | | |
| Balances with government authorities | 1,623.74 | 900.33 |
| Expiry claim receivable | - | - |
| Gratuity fund balance (net of liability) | - | - |
| Advance to employees | - | - |
| Advance to suppliers | - | 3,555.28 |
| Loan to other Company | 15,349.63 | 29,419.20 |
| | **16,973.37** | 33,874.81 |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***
*as at 31 March 2026*

## 13 Equity Share Capital

| Particulars | 31 March 2026 | | 31 March 2025 | |
|---|---|---|---|---|
| | Number of shares | Amount | Number of shares | Amount |
| Authorised (equity shares of Rs. 10 each) | 80,00,000 | 8,00,00,000.00 | 80,00,000 | 8,00,00,000.00 |
| Issued and subscribed and fully paid up (equity shares of shares 10 each) | 71,14,500 | 7,11,45,000.00 | 71,14,500 | 7,11,45,000.00 |
| | **71,14,500** | **7,11,45,000.00** | 71,14,500 | 7,11,45,000.00 |

**(i) Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period**

| Particulars | 31 March 2026 | | 31 March 2025 | |
|---|---|---|---|---|
| | Number of shares | Amount | Number of shares | Amount |
| Balance at the beginning of the reporting period | **71,14,500** | **7,11,45,000.00** | 71,14,500 | 7,11,45,000.00 |
| Changes in the equity share capital during the year | **-** | **-** | - | - |
| Balance at the end of reporting period | **71,14,500** | **7,11,45,000.00** | 71,14,500 | 7,11,45,000.00 |

**Share Application pending for Allotment**

| Particulars | 31 March 2026 | | 31 March 2025 | |
|---|---|---|---|---|
| | Number of shares | Amount | Number of shares | Amount |
| Bharath Kumar Jain | | 30,00,000.00 | - | - |
| Deepankar Chaterjee | | 25,00,000.00 | - | - |
| Fox Dean Estates Private Limited | | 1,50,00,000.00 | - | - |
| Kiran Kumar Jain | | 1,50,00,000.00 | - | - |
| Milifestyle Marketing | | 1,00,00,000.00 | - | - |
| Rajesh Chowdary | | 75,00,000.00 | - | - |
| | - | **5,30,00,000.00** | - | - |

**(ii) Terms / rights attached to the equity shares**

The Company has only one class of equity shares having a par value of Rs.10 per share. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder is on show of hands. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid.

Failure to pay any amount called up on shares may lead to forfeiture of the shares. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts, in proportion to the number of equity shares held.

**(iii) Equity Shares held by holding company**

| Particulars | 31 March 2026 | | 31 March 2025 | |
|---|---|---|---|---|
| | Number of shares | Amount | Number of shares | Amount |
| | - | - | - | - |

**(iv) Number of shares held by each shareholder holding more than 5% shares in the Company**

| Equity shares Rs 10 each, fully paid-up | 31 March 2026 | | 31 March 2025 | |
|---|---|---|---|---|
| | Number of shares | % of Holding | Number of shares | % of Holding |
| Ms. R.Rathina Mala | **8,26,700** | **11.62%** | 8,26,700 | 11.62% |
| M/s. Corpwis Advisors Private Limited | **8,16,000** | **11.47%** | 8,16,000 | 11.47% |
| Mr. Moolchand Kiran Kumar Jain | **6,38,000** | **8.97%** | 6,38,000 | 8.97% |
| M/s. Saraa Media Works Private Limited | **5,98,130** | **8.41%** | 5,98,130 | 8.41% |
| M/s. Innovative Commercial Private Limited | **4,48,000** | **6.30%** | 4,48,000 | 6.30% |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements *(Continued)*
*as at 31 March 2026*

**14 Other equity** -

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **Securities premium reserves** | | |
| Opening balance | 24,043 | 24,043 |
| Share capital issued during the year | - | - |
| Bonus shares issued during the year | - | - |
| **Balances at the end of the year** | **24,043** | **24,043** |
| **Retained earnings** | | |
| Opening balance | (4,909.67) | (7,821.28) |
| Net Profit/(loss) for the year | 3,773.14 | 2,911.61 |
| **Balances at the end of the year** | **(1,136.53)** | **(4,909.67)** |
| **i) Re-measurement gains/(losses) on defined benefit plans** | | |
| Opening balance | - | - |
| Gains/ (Losses) for the year | - | - |
| **Balances at the end of the year** | - | - |
| **Total other equity** | **22,906.72** | **19,133.58** |

**15 Non current lease liabilities**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Lease liabilities | - | - |
| | - | - |

**16 Current borrowings**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Secured: | | |
| From banks | 61,806.33 | - |
| (Refer note (i) below) | | |
| Unsecured: | | |
| From related parties | 10,151.71 | 6,939.94 |
| (Refer note (ii) below and Note 32) | | |
| From other parties | 2,802.80 | 3,098.59 |
| | **74,760.84** | **10,038.54** |

(i) There is credit facility from bank received based on the lien on Fixed Deposits and Car Loans are hypothecated on Car

(ii) Loans from related parties carry no interest booked and are repayable on demand.

**17 Other Non-current Liabilities**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| | - | - |

**18 Trade Payables**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Total outstanding dues of micro enterprises and small enterprises | | |
| Due to Related Parties (Refer Note No.32) | - | - |
| Due to Others | 4,644.56 | 3,176.38 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | | |
| Due to Related Parties (Refer Note No.32) | - | - |
| Due to Others | - | - |
| | **4,644.56** | **3,176.38** |

## Notes to the Financial Statements (Continued)
*as at 31 March 2026*

18 **Trade Payables (Continued)** -

**Dues to Micro and Small Enterprises**

Management has represented that there are no vendors covered under the Micro, Small and Medium Enterprises Development Act, 2006

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| i. The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year | - | - |
| ii. The amount of interest paid by the buyer in terms of section 16 of the Micro Small and Medium Enterprises Development Act 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year | - | - |
| iii. The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro Medium and Small Enterprises | - | - |
| iv. The amount of interest accrued and remaining unpaid at the end of each | - | - |
| v. The amount of further interest remaining due and payable even in the succeeding years untill such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance of a deductible expenditure under Section 23 of the Micro Medium and Small Enterprises Act | - | - |

19 **Other financial liabilities**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Interest accrued but not due (Refer Note 32) | - | - |
| Interest on short term borrowings from bank | - | - |
| Employee dues payable | - | - |
| | - | - |

20 **Other current liabilities**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Statutory dues payable (including Providend fund, Tax deducted at | 1,101.41 | 444.39 |
| Advance from customers | - | - |
| Advance from related parties (Refer Note 32) | - | - |
| Book overdraft | - | - |
| Income tax Provision | 1,142.23 | |
| Others (Refer Note 32) | - | - |
| | **2,243.64** | **444.39** |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements *(Continued)*
*for the year ended 31 March 2026*

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**21 Revenue from operations** -

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Income From Advertising and Branding | 27,472.08 | 3,000.00 |
| Sale of Movie Tickets and Rights | 19,335.65 | 325.00 |
| | **46,807.73** | **3,325.00** |

**22 Other income**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Interest Income | 4,690.80 | 2,458.23 |
| Interest on Income Tax | - | - |
| Profit from Investment | - | 111.66 |
| Other Income | 25.05 | 21.20 |
| | **4,715.85** | **2,591.10** |

**23 Purchases of stock-in-trade**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Purchase of stock-in-trade | - | - |
| Direct Expenses | 28,625.20 | - |
| | **28,625.20** | **-** |

**24 Changes in inventories of stock-in-trade**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Closing balance of stock-in-trade | - | - |
| Opening balance of stock-in-trade | - | - |
| **Net decrease / (increase) in stock in trade** | **-** | **-** |

25 Employee benefits expense

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Salaries, wages and bonus | 1,955.30 | 370.00 |
| Contribution to provident and other funds | - | - |
| Staff welfare expenses | - | - |
| | 1,955.30 | 370.00 |

26 Finance cost

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Interest on loan from Bank | 1,944.15 | - |
| Interest on loan from others (refer Note 32) | - | - |
| Interest on lease liabilities | - | - |
| Bank charges | 25.01 | 7.85 |
| | 1,969.16 | 7.85 |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED
## Notes to the Financial Statements (Continued)
**for the year ended 31 March 2026**

**27 Depreciation and amortization expense** -

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Depreciation of property, plant and equipment (Refer Note 3) | 673.54 | 2.58 |
| Amortisation of right-of-use asset (Refer Note 4(a)) | - | - |
| Amortisation of intangible assets (Refer Note 4(b)) | - | - |
| | 673.54 | 2.58 |

**28** Other expenses

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Listing & Legal Fees | 176.10 | 49.00 |
| NSDL/CDSL/RTA Charges | 172.50 | 124.23 |
| Professional Fees | 1,082.60 | 380.90 |
| Rent Expenses | 1,863.09 | 268.25 |
| Audit Fees | - | - |
| Others | 6,661.90 | 10.39 |
| Business Promotion | 260.00 | 1,027.95 |
| Consultancy Fee | - | - |
| Filing Fee | 95.56 | 8.62 |
| Printing & Stationery | 94.23 | 21.65 |
| Telephone Charges | 10.88 | - |
| Travelling & Boarding Charges | 2,616.67 | 733.07 |
| | **13,033.52** | **2,624.06** |

**(i) Payment to auditor (exclusive of taxes) as**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Statutory audit fees | 150.00 | - |
| Tax audit fees | - | - |
| | 150.00 | - |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***
*for the year ended 31 March 2026*

**29 Financial instruments: Disclosures** -

**(i) The classification of each category of financial instruments and their carrying amounts are as below:**

| Particulars | 31 March 2026 Amortised cost | 31 March 2025 Amortised cost |
|---|---|---|
| **Financial assets** | | |
| Investment in Shares | 25,000.00 | 25,000.00 |
| Trade receivables | 3,463.33 | 4,313.10 |
| Cash and cash equivalents | 57,636.49 | 807.63 |
| **Total financial assets** | 86,099.83 | 30,120.73 |
| **Financial liabilities** | | |
| Borrowings | 61,806.33 | - |
| Lease liabilities | - | - |
| Other financial liabilities | 12,954.51 | - |
| Trade payables | 4,644.56 | 3,099.41 |
| **Total financial liabilities** | **79,405.42** | **3,099.41** |

There are no Financial instruments that have been classified as Fair Value through Other Comprehensive Income (FVTOCI) or Fair Value through Profit or Loss (FVTPL).

**(ii) Fair value of financial assets and liabilities measured at amortised cost for which fair values are disclosed**

The carrying amounts of the financial assets and financial liabilities carried at amortised cost are a reasonable approximation of their fair values and hence does not include fair value information for those items.

**(iii) Financial risk management objective and policies**

**(i) Risk management**

The Company's activities expose it to credit risk, liquidity risk and market risk. The Company's overall risk management program focuses on robust liquidity management as well as monitoring of various relevant market variables, thereby consistently seeking to minimize potential adverse effects on the Company's financial performance. Management has not formed formal risk management policies, however, the risks are monitored by management by analyzing exposures by degree and magnitude of risk on a continued basis. This note explains the sources of risk which the Company is exposed to and how the Company manages the risk and the related impact in the financial statements.

**(A) Credit risk**

Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The maximum credit risk comprises the carrying amounts of the financial assets. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents, trade receivables and security deposits. The Company continuously monitors defaults of customers and other counterparties and incorporates this information into its credit risk controls.

**a) Credit risk management**

**(i) Provision for expected credit losses**

**Cash and cash equivalent and other bank balances**

Credit Risk on cash and cash equivalent is generally low as the said deposits have been made with the banks / financial institutions who have been assigned high credit rating by international and domestic rating agencies. Management does not expect any losses from non-performance by these counterparties.

**Other financial assets measured at amortized cost**

Other financial assets measured at amortized cost includes due from related parties, receivables from employees and others. Credit risk related to these other financial assets is managed by monitoring the recoverability of such amounts continuously, while at the same time internal control system in place ensurses that the amounts are within defined limits. Company does not expect any risk in realization of these financial assets.

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements (Continued)
*for the year ended 31 March 2026*

**Trade and other receivables**
The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. Credit risk is managed through credit approvals establishing credit limits and continusoly monitoring the credit worthiness of customers to which the Company grants credit terms in the normal course of business. The Company has subsequently collected substantially all its outstanding receivables. Basis the historical experience, the risk of defaults in case of trade receivable is low and provision is made for doubtful receivable on individiual basis depending on the customer ageing, customer category, specific credit circumstances and historical experience of the Company. Further, based on the available data, the expected credit loss is not expected to be material.

**(B) Liquidity risk**
Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the Company operates. Company's financial liabilities are expected to be settled within twelve months from the date of statement of financial position. Management is confident that it would be able to generate adequate cash flows from operations to pay off liabilities as they fall due. Further, the Company manages its liquidity risk by ensuring that funds are available from its holding company pursuant to the support committed by the holding company to provide resources where required for the Company to meet its obligation.

**29 Financial instruments: Disclosures (Continued)**

**Maturities of financial liabilities**
The tables below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities.

| 31 March 2026 | On demand | Less than 1 year | 1 - 5 years | More than 5 years | Total |
|---|---|---|---|---|---|
| **Non-derivatives** | | | | | |
| Borrowings | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - |
| Trade payable | - | 3,821.98 | 822.58 | - | **4,644.56** |
| Other financial liabilities | - | - | - | - | - |
| **Total** | **-** | **3,821.99** | **822.58** | **-** | **4,644.56** |

| 31 March 2025 | On demand | Less than 1 year | 1 - 5 years | More than 5 years | Total |
|---|---|---|---|---|---|
| **Non-derivatives** | | | | | |
| Borrowings | - | - | - | - | - |
| Trade payable | - | 2,472.61 | 626.79 | - | 3,099.41 |
| Other financial liabilities | - | - | - | - | - |
| **Derivative financial liabilities** | - | - | - | - | - |
| **Total** | **-** | **2,472.60** | **626.79** | **-** | **3,099.41** |

The gross outflows disclosed in the above table represent the contractual undiscounted cash flows relating to non- derivative financial liabilities held for risk management purpose and which are not usually closed out before contractual maturity.

**(C) Market Risk**
Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks – foreign currency risk, cash flow and fair value interest risk and price risk.

**i) Foreign currency risk**
The Company's transactions are in Indian Rupees and hence Company is not exposed to foreign currency risk.

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements (Continued)**
*for the year ended 31 March 2026*

**b) Interest rate risk**

**i) Liabilities**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's interest risk arises mainly from Cash Credits taken from bank. The Company manages the risk by monitoring interest rates on regular basis.

*Interest rate risk exposure*

Below is the overall exposure of the Company to interest rate risk: -

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Variable rate borrowing | 61,806.33 | - |
| Fixed rate borrowing | - | - |
| **Total borrowings** | **61,806.33** | - |

*Sensitivity*

Below is the sensitivity of impact on the statement of profit and loss and statement of changes in equity due to change in the interest rate:

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Interest sensitivity* | | |
| Interest rates – increase by 100 basis points | - | - |
| Interest rates – decrease by 100 basis points | - | - |

**ii) Assets**

The company have any fixed deposits. no interest rate risk exists for such financial assets.

**c) Price risk**

The Company does not have any other price risk than interest rate risk as disclosed above.

**(vi) Capital management**

The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company's policy is to keep an optimum gearing ratio. The Company includes within net debt, interest bearing loans and borrowings, trade payables, less cash and cash equivalents.

-

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Borrowings | 61,806.33 | - |
| Less: Cash and cash equivalents | 57,636.49 | 807.63 |
| **Net debt** | 4,169.84 | (807.63) |
| | | |
| Equity | 1,47,051.72 | 90,278.58 |
| Total Equity | 1,47,051.72 | 90,278.58 |
| **Capital and net debt** | 1,51,221.56 | 89,470.95 |
| **Adjusted net debt to equity ratio (%)** | **2.76** | **-0.90** |

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants and attached to the interest bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings.

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

**Notes to the Financial Statements *(Continued)***
*for the year ended 31 March 2026*

**30 Earnings per share**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| Profit / (Loss) attributable to equityholders of the Company | **3,773.14** | 2,911.61 |
| Profit / (Loss) used in calculating Basic / Diluted earnings per share | **3,773.14** | 2,911.61 |
| Weighted average number of shares | **71,14,500** | 71,14,500 |
| Weighted average number of shares used in Basic / Diluted earnings per share | **71,14,500** | 71,14,500 |
| **Basic Earnings per share (Rs.)** | **0.53** | 0.41 |
| **Diluted Earnings per share (Rs.)** | **0.53** | 0.41 |

**31 Other non-current assets**

| Particulars | 31 March 2026 | 31 March 2025 |
|---|---|---|
| **Unquoted Equity Shares, Fully Paid Up** | | |
| Anurodh Merchandise Private Limited | **54,335.01** | 2,270.43 |
| - 22000 equity shares of Rs.10 Each | | |
| - 15500 equity shares of Rs.10 Each | | |
| Ferromet Steel Private Limited | **6,448.18** | 6,448.18 |
| Prince Tradecom Private Limited - Investment | **-** | 20,000.00 |
| Srinivasa Roadways Pvt Ltd | **9,800.00** | 9,800.00 |
| - 49000 equity shares of Rs.10 Each | | |
| DD Studio - Partnership Firm | **16,600.00** | - |
| | **87,183.19** | 38,518.61 |

# ZINEMA MEDIA AND ENTERTAINMENT LIMITED

## Notes to the Financial Statements *(Continued)*
*for the year ended 31 March 2026*

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**32 Related parties**

**I List of related parties as per the requirements of Ind-AS 24 - Related Party Disclosures**

| Name of the Entity | Relationship with the Entity |
|---|---|
| BASKARAN SATHYA PRAKASH | Key Managerial Personnael |
| DINESHRAJ | Key Managerial Personnael |
| SADASIVAM ANBAZHAGAN | Key Managerial Personnael |
| SHIVANI MARDA | Key Managerial Personnael |
| ANBALAGAN DINESH | Key Managerial Personnael |
| RAVEENA AGRAWAL | Key Managerial Personnael |
| UMA MAHESWARI | Key Managerial Personnael |
| CKM HOMECARE SOLUTIONS PRIVATE LIMITED | Fellow Subsidiary |
| DD STUDIOS | Fellow Subsidiary Partnership Firm |

**II. Transactions with related parties and outsanding year end balances**

| S.No. | Particulars | Relationship with the Entity | For the year ended 31 March 2026 | For the year ended 31 March 2025 |
|---|---|---|---|---|
| (A) | **Transaction with related parties** | | | |
| 1 | **Purchase of goods** | | | |
| 2 | **Sale of goods** | | | |
| 3 | **Rent expenses** | | | |
| 4 | **Loan Repaid** | | | |
| 5 | **Loan from Director** | | | |
| | B.Sathya Prakash | Key Managerial Personnel | 6,228.84 | 4,072.98 |
| | Dinesh Raj | Key Managerial Personnel | 3,922.87 | 2,866.97 |
| 6 | **Interest Expense** | | | |
| 7 | **Employee Benefit Expense** | | | |
| 1 | **Loan to Subsidiary Company** | | | |
| | CKM HOMECARE SOLUTIONS PRIVATE LIMITED | Fellow Subsidiary | 102.43 | 102.43 |
| 8 | **Loan to Partnership Firm in which company is a Partner** | | | |
| | DD STUDIOS | Fellow Subsidiary Partnership Firm | 16,600.00 | - |

**For GANESAMOORTHY. T & ASSOCIATES**
**Chartered Accountants**

**For and on behalf of the Board of Directors of**
**ZINEMA MEDIA AND ENTERTAINMENT LIMITED**
**CIN No. L93190TN1984PLC096136**

**GANESAMOORTHY.T** — Proprietor — FRN: 013934S/MRN: 228695 — UDIN NO: 26228695PZEVYJ1719

**DINESH.A** — Chief Financial Officer

**BASKARAN SATHYA PRAKASH** — Managing Director — DIN:01786634

**DINESHRAJ** — Managing Director — DIN: 07113950

**RAVEENA AGARWAL** — Company Secretary — MEMBERSHIP No. A45616

Place : Chennai
Date : 30.05.2026

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MEDIA AND ENTERTAINMENT LIMITED

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