MEDIA & ENTERTAINMENT LIMITED

June 20,2025

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

Subject: Submission of Revised Audit Report along Audited Financial Results for the Quarter and Year Ended March 31, 2025

Dear Sir/Madam,

In continuation of our letter dated May 29, 2025, we hereby submit the revised Audit Report for the quarter and year ended March 31, 2025, as requested by your esteemed office.

Further, we wish to inform you that the Board of Directors has approved the Audited Financial Statements (Standalone and Consolidated) for the year ended March 31, 2025, along with the Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2025, as recommended by the Audit Committee.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the following:

- Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2025; and
- Auditor's Reports with unmodified opinions on the aforesaid Audited Financial Results.

Note:

There is no change in the figures of the Financial Results. Only the Revised Auditor's Report has been enclosed.

We request you to kindly take the above on record.

Thanking You,
Yours faithfully,
FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED

BASKARAN SATHYA PRAKASH
Digitally signed by BASKARAN SATHYA PRAKASH
Date: 2025.06.20 11:06:16 +05'30'

B. SATHYA PRAKASH
MANAGING DIRECTOR
DIN: 01786634
Enclosed: as stated above

GANESAMOORTHY T & ASSOCIATES
CHARTERED ACCOUNTANTS
R-48Q, T.V.S. AVENUE MAIN ROAD,
ANNA NAGAR WEST EXTN. CHENNAI – 600 101.

Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ZINEMA MEDIA AND ENTERTAINMENT LIMITD

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **ZINEMA MEDIA AND ENTERTAINMENT LTD** (the "company") for the quarter ended March 31, 2025 and the year to date results for the period from April 2024 to March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended March 31, 2025, as well as the year-to-date results for the period from April 2024 to March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are 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 our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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 our 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 our audit.

GANESAMOORTHY T & ASSOCIATES
CHARTERED ACCOUNTANTS
R-48Q, T.V.S. AVENUE MAIN ROAD,
ANNA NAGAR WEST EXTN. CHENNAI – 600 101.

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 our independence, and where applicable, related safeguards.

For GANESAMORTHY. T & ASSOCIATES. Chartered Accountants
FRN 013934S / MRN 228695

GANESAM OORTHY
Digitally signed by GANESAMOORTHY
Date: 2025.05.29 16:34:01 +05'30'

GANESAMOORTHY. T
Proprietor
UDIN: 25228695BMIWRD6918

Place: Chennai
Date : 29th May 2025

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

STANDALONE FINANCIAL RESULTS FOR THE HALF YEARLY & YEAR ENDED AS ON 31ST MARCH, 2025
BSE CODE : 538579 ISIN : INE641Q01019

(Rs. In Lakhs)

Sr.No.	Particulars	Half Year Ended			Year Ended	
		31.03.2025 (Audited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	**Income from Operations**					
	(a) Net Sales / Income from Operations[net of excise duty]	33.25	-	-	33.25	-
	(b) Other Income	10.02	15.89	45.87	25.91	45.87
	Total Income	**43.27**	**15.89**	**45.87**	**59.16**	**45.87**
2	**Expenses**					
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-	-
	c. Finance Cost	0.03	0.04	-	0.07	-
	d. Employees benefit expenses	2.20	1.50	8.11	3.70	8.11
	e. Depreciation and amortisation expenses	0.03	-	-	0.03	-
	f. Other expenses	16.70	9.54	10.02	26.24	10.02
	Total Expenses	**18.96**	**11.08**	**18.13**	**30.04**	**18.13**
3	**Profit / (Loss) before Exceptional items and Tax (2-1)**	**24.32**	**4.81**	**27.74**	**29.12**	**27.74**
4	Exceptional items				-	-
5	**Profit / (Loss) before tax (3-4)**	**24.32**	**4.81**	**27.74**	**29.12**	**27.74**
6	Tax Expenses	-	-	-	-	-
7	**Profit (Loss) for the period (5-6)**	**24.32**	**4.81**	**27.74**	**29.12**	**27.74**
8	**Other Comprehensive Income**					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income for the poeriod (Net of Tax)	**-**	**-**	**-**	**-**	**-**
9	**Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**24.32**	**4.81**	**27.74**	**29.12**	**27.74**
10	Paid-up enquity share capital (Face Value of Rs.10/-)	**711.45**	**711.45**	**711.45**	**711.45**	**711.45**
11	Other Equity as per Balance Sheet	**187.15**	**167.64**	**162.83**	**191.95**	**162.83**
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	
	(a) Basic	**0.34**	**0.07**	**0.39**	**0.41**	**0.39**
	(b) Diluted	**0.34**	**0.07**	**0.39**	**0.41**	**0.39**

Notes:

1 The above Financal Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at thetr meeting held on 29th day of May, 2025.

2 The Statutory Auditors of the company have carried out a limited review of the result for the half yearly and year ended 31st March, 2025. However, the management has exercised nesesary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.

3 The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.

4 The segment wise details are not applicable to the company as the company has no segment

5 This result and Limited Review Report is avilable on company Website www.zinema.co.in

6 Investor Complaint for the Half Yearly and Year Ended as on 31.03.2025. Opening· 0, Received ·0. Resolved ·0, Closing· 0.

For Ganesamoorthy T & Associates
Chatered Accountants

GANESAMOORTHY Digitally signed by GANESAMOORTHY Date: 2025.05.29 17:57:31 +05'30'

Ganesamooorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BMIWRD6918

For, Zinema Media And Entertainment Ltd.

BASKARAN SATHYA PRAKASH Digitally signed by BASKARAN SATHYA PRAKASH Date: 2025.05.29 17:57:27 +05'30'

B. Sathya Prakash
Managing Director
DIN: 01786634

Place: Chennai
Dated: 29th day of May, 2025

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

STANDALONE SATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2025

(Rs. In Lakhs)

	PARTICULARS	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
A	**ASSETS**		
1	**Non Current Assets**		
	(a) Property, Plant & equipment	0.43	-
	(b) Capital work in Progress	-	-
	(C) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets	-	-
	(i) Investments	250.00	250.00
	(ii) Loans	3.65	0.99
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other non-current assets	-	-
	Sub-total Non Current Assets	**254.07**	**250.99**
2	**Current Assets**		
	(a) Inventories	10.00	-
	(b)Financial Assets	-	-
	(i) Investments	385.19	414.98
	(ii) Trade Receivables	43.13	26.37
	(iii) Cash & Cash Equivalents	8.08	1.18
	(iv) Bank Balances ither than (iii) above	-	-
	(v) Loans	329.74	286.91
	(vi) Other financial assets	-	-
	(c) Other current assets	9.00	-
	Sub Total of Current Assets	**785.14**	**729.44**
	TOTAL ASSETS	**1,039.21**	**980.43**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	711.45	711.45
	(b) Other Equity	191.94	162.82
	Total Equity	**903.39**	**874.27**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Provisions	-	-
	(d) Other non current liabilities	100.39	84.92
	Sub -total Non current liabilities	**100.39**	**84.92**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	30.99	6.89
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	4.44	14.35
	Sub Total Of Currebt Liabilities	**35.44**	**21.24**
	TOTAL EQUITY AND LIABILITIES	**1,039.21**	**980.43**

For Ganesamoorthy T & Associates
Chatered Accountants

GANESAMOORTHY Digitally signed by GANESAMOORTHY Date: 2025.05.29 17:57:54 +05'30'

Ganesamooorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BMIWRD6918

For, Zinema Media And Entertainment Ltd.

BASKARAN SATHYA PRAKASH Digitally signed by BASKARAN SATHYA PRAKASH Date: 2025.05.29 17:57:27 +05'30'

B. Sathya Prakash
Managing Director
DIN: 01786634

Place: Chennai
Dated: 29th day of May, 2025

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

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2025

Statement of Cash Flow	For The Year Ended Audited 31st March, 2025	Audited 31st March, 2024
Cash flows from operating activities		
Profit / (Loss) before taxation	29.12	27.74
Adjustments for:		-
Interest Income	(24.58)	(22.04)
Speculative Profit	-	-
Investment income	-	-
Depreciation	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Profit / (Loss) on the sale of intangible assets	-	-
Movement in reserves	-	-
Working capital changes:		
(Increase) / Decrease in Fixed Assets	(0.43)	-
(Increase) / Decrease in Current Loans & Advances	(42.83)	(39.43)
(Increase) / Decrease in Long Term Loans & Advances	(2.66)	-
(Increase) / Decrease in trade and other receivables	(16.76)	(13.49)
(Increase) / Decrease in other Financial Assets	-	-
(Increase) / Decrease in other Current Assets	(9.00)	-
(Increase) / Decrease in other Non Current Assets	29.79	-
(Increase) / Decrease in inventories	(10.00)	-
Increase / (Decrease) in trade and other payables	24.11	(81.23)
Increase / (Decrease) in Non Current Liabilities	15.46	84.92
Increase / (Decrease) in Other Financial Liabilities	-	-
Increase / (Decrease) in Other Current Liabilities	(9.90)	13.01
Increase / (Decrease) in Provisions	-	-
(Increase) / Decrease in Investments	-	-
Cash generated from operations	**(17.68)**	**(30.51)**
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash from operating activities	**(17.68)**	**(30.51)**
Cash flows from investing activities		
Net (Purchase)/Sale of Current Investments	-	-
Profit On F&O	-	-
Interest Received	24.58	22.04
Net cash used in investing activities	**24.58**	**22.04**
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Share Issue Expenses Incurred / Written-Off	-	-
Net cash used in financing activities	**-**	**-**
Net increase in cash and cash equivalents	**6.90**	**(8.48)**
Cash and cash equivalents at beginning of period	**1.18**	**9.66**
Cash and cash equivalents at end of period	**8.08**	**1.18**

For Ganesamoorthy T & Associates
Chatered Accountants

GANESAMOORTHY Digitally signed by GANESAMOORTHY Date: 2025.05.29 17:58:13 +05'30'

Ganesamooorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BMIWRD6918

Place: Chennai
Dated: 29th day of May, 2025

For, Zinema Media And Entertainment Ltd.

BASKARAN SATHYA PRAKASH Digitally signed by BASKARAN SATHYA PRAKASH Date: 2025.05.29 17:57:27 +05'30'

Managing Director
DIN: 01786634

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

CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEARLY & YEAR ENDED AS ON 31ST MARCH, 2025
BSE CODE : 538579 ISIN : INE641Q01019

(Rs. In Lakhs)

Sr.No.	Particulars	Half Year Ended			Year Ended	
		31.03.2025 (Audited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	**Income from Operations**					
	(a) Net Sales / Income from Operations[net of excise duty]	33.25	-	-	33.25	-
	(b) Other Income	10.02	15.89	45.87	25.91	45.87
	Total Income	**43.27**	**15.89**	**45.87**	**59.16**	**45.87**
2	**Expenses**					
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-	-
	c. Finance Cost	0.03	0.04	-	0.08	-
	d. Employees benefit expenses	2.20	1.50	8.11	3.70	8.11
	e. Depreciation and amortisation expenses	0.03	-	-	0.03	-
	f. Other expenses	16.70	9.54	10.02	26.24	10.02
	Total Expenses	**18.96**	**11.09**	**18.13**	**30.04**	**18.13**
3	**Profit / (Loss) before Exceptional items and Tax (2-1)**	**24.32**	**4.80**	**27.74**	**29.12**	**27.74**
4	Exceptional items				-	-
5	**Profit / (Loss) before tax (3-4)**	**24.32**	**4.80**	**27.74**	**29.12**	**27.74**
6	Tax Expenses	-	-	-	-	-
7	**Profit (Loss) for the period (5-6)**	**24.32**	**4.80**	**27.74**	**29.12**	**27.74**
8	**Other Comprehensive Income**					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income for the poeriod (Net of Tax)	**-**	**-**	**-**	**-**	**-**
9	**Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**24.32**	**4.80**	**27.74**	**29.12**	**27.74**
10	Paid-up enquity share capital (Face Value of Rs.10/-)	**711.45**	**711.45**	**711.45**	**711.45**	**711.45**
11	Other Equity as per Balance Sheet	**215.75**	**196.24**	**162.32**	**191.44**	**162.32**
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	
	(a) Basic	**0.34**	**0.07**	**0.39**	**0.41**	**0.39**
	(b) Diluted	**0.34**	**0.07**	**0.39**	**0.41**	**0.39**

Notes:

1 The above FinancaI Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 29th day of May, 2025.

2 The Statutory Auditors of the company have carried out a limited review of the result for the half yearly and year ended 31st March, 2025. However, the management has exercised nesesary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.

3 The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.

4 The segment wise details are not applicable to the company as the company has no segment

5 This result and Limited Review Report is avilable on company Website www.zinema.co.in.

6 Investor Complaint for the Half Yearly and Year Ended as on 31.03.2025. Opening· 0, Received ·0. Resolved ·0, Closing· 0.

For Ganesamoorthy T & Associates
Chatered Accountants

GANESAMOORTHY Digitally signed by GANESAMOORTHY Date: 2025.05.29 17:59:20 +05'30'

Ganesamooorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BMIWRE4053

For, **Zinema Media And Entertainment Ltd.**

BASKARAN SATHYA PRAKASH Digitally signed by BASKARAN SATHYA PRAKASH Date: 2025.05.29 17:57:27 +05'30'

B. Sathya Prakash
Managing Director
DIN: 01786634

Place: Chennai
Dated: 29th day of May, 2025.

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

CONSOLIDATED SATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2025

(Rs. In Lakhs)

	PARTICULARS	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
A	**ASSETS**		
1	**Non Current Assets**		
	(a) Property, Plant & equipment	0.43	-
	(b) Capital work in Progress	-	-
	(C) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets	-	-
	(i) Investments	250.00	250.00
	(ii) Loans	3.65	0.99
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other non-current assets	-	-
	Sub-total Non Current Assets	**254.07**	**250.99**
2	**Current Assets**		
	(a) Inventories	10.00	-
	(b)Financial Assets	-	-
	(i) Investments	385.19	414.98
	(ii) Trade Receivables	43.13	26.37
	(iii) Cash & Cash Equivalents	8.24	1.60
	(iv) Bank Balances ither than (iii) above	-	-
	(v) Loans	329.74	286.91
	(vi) Other financial assets	-	-
	(c) Other current assets	9.10	0.10
	Sub Total of Current Assets	**785.41**	**729.96**
	TOTAL ASSETS	**1,039.48**	**980.95**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	711.45	711.45
	(b) Other Equity	191.44	162.32
	Total Equity	**902.89**	**873.77**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Provisions	-	-
	(d) Other non current liabilities	100.39	84.92
	Sub -Total Non Current liabilities	**100.39**	**84.92**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	31.76	7.91
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	4.44	14.35
	Sub Total Of Currebt Liabilities	**36.21**	**22.26**
	TOTAL EQUITY AND LIABILITIES	**1,039.48**	**980.95**

For Ganesamoorthy T & Associates
Chatered Accountants

GANESAMOORTHY Digitally signed by GANESAMOORTHY Date: 2025.05.29 17:59:41 +05'30'

Ganesamooorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BMIWRE4053

For, Zinema Media And Entertainment Ltd.

BASKARAN SATHYA PRAKASH Digitally signed by BASKARAN SATHYA PRAKASH Date: 2025.05.29 17:57:27 +05'30'

B. Sathya Prakash
Managing Director
DIN: 01786634

Place: Chennai
Dated: 29th day of May, 2025.

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

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2025

Statement of Cash Flow	For The Year Ended Audited 31st March, 2025	Audited 31st March, 2024
Cash flows from operating activities		
Profit / (Loss) before taxation	29.12	27.74
Adjustments for:		-
Interest Income	(24.58)	(22.04)
Speculative Profit	-	-
Investment income		-
Depreciation		-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Profit / (Loss) on the sale of intangible assets	-	-
Movement in reserves	-	-
Working capital changes:		
(Increase) / Decrease in Fixed Assets	(3.08)	-
(Increase) / Decrease in Current Loans & Advances	(42.83)	(39.43)
(Increase) / Decrease in Long Term Loans & Advances	-	-
(Increase) / Decrease in trade and other receivables	(16.76)	(14.51)
(Increase) / Decrease in other Financial Assets	-	-
(Increase) / Decrease in other Current Assets	(9.00)	-
(Increase) / Decrease in other Non Current Assets	29.79	-
(Increase) / Decrease in inventories	(10.00)	-
Increase / (Decrease) in trade and other payables	23.85	(80.21)
Increase / (Decrease) in Non Current Liabilities	15.46	-
Increase / (Decrease) in Other Financial Liabilities	-	-
Increase / (Decrease) in Other Current Liabilities	(9.90)	13.01
Increase / (Decrease) in Provisions	-	84.92
(Increase) / Decrease in Investments	-	-
Cash generated from operations	**(17.94)**	**(30.51)**
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash from operating activities	**(17.94)**	**(30.51)**
Cash flows from investing activities		
Net (Purchase)/Sale of Current Investments	-	-
Profit On F&O	-	-
Interest Received	24.58	22.04
Net cash used in investing activities	**24.58**	**22.04**
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Share Issue Expenses Incurred / Written-Off	-	-
Net cash used in financing activities	**-**	**-**
Net increase in cash and cash equivalents	**6.64**	**(8.48)**
Cash and cash equivalents at beginning of period	**1.60**	**10.08**
Cash and cash equivalents at end of period	**8.24**	**1.60**

For Ganesamoorthy T & Associates
Chatered Accountants

GANESAMOORTHY Digitally signed by GANESAMOORTHY Date: 2025.05.29 17:59:56 +05'30'

Ganesamooorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 25228695BMIWRE4053

Place: Chennai
Dated: 29th day of May, 2025.

For, Zinema Media And Entertainment Ltd.

BASKARAN SATHYA PRAKASH Digitally signed by BASKARAN SATHYA PRAKASH Date: 2025.05.29 17:57:27 +05'30'

Managing Director
DIN: 01786634

GANESAMOORTHY T & ASSOCIATES
CHARTERED ACCOUNTANTS
R-48Q, T.V.S. AVENUE MAIN ROAD,
ANNA NAGAR WEST EXTN. CHENNAI – 600 101.

Independent Auditor's Report on Consolidated Audited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ZINEMA MEDIA AND ENTERTAINMENT LTD

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **ZINEMA MEDIA AND ENTERTAINMENT LTD** ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities for the quarter ended March 31, 2025 and for the period from April 2024 to March 2025 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended March 31, 2025, and the corresponding period from April 2024 to March 2025, as reported in these financial results have been approved by the company's Board of Directors, but have not been subjected to audit

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

a. includes the results of the following entities: (**to indicate list of entities included in the consolidation**);

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter ended March 31, 2025 and for the period from April 2024 to March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities 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 our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 results.

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

- Identify and assess the risks of material misstatement of the consolidated financial results, 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 our 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

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

- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.

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

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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 our 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 our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

GANESAMOORTHY T & ASSOCIATES
CHARTERED ACCOUNTANTS
R-48Q, T.V.S. AVENUE MAIN ROAD,
ANNA NAGAR WEST EXTN. CHENNAI – 600 101.

Other Matters

The consolidated Financial Results include the audited Financial Results of ZINEMA MEDIA AND ENTERTAINMENT LTD, 1 subsidiaries, associates and jointly controlled entities, whose interim Financial Statement/Financial Results/financial information reflect Group's share of total assets of Rs. 1,039.48 Lakhs as at March 31, 2025, Group's share of total revenue of Rs. 59.16 Lakhs and Group's share of total net profit/ (loss) after tax of Rs,. 29.12 Lakhs for the quarter ended March 31, 2025 and for the period from April 2024 to March 2025 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors.

The independent auditors' reports on interim financial statements/Financial auditors. The independent Results/ financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above The consolidated Financial Results include the unaudited Financial Results of 1 subsidiaries, associates and jointly controlled entities, whose interim Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs. 26,387.78 as at March 31, 2025, Group's share of total revenue of Rs. Nil and Rs. Nil and Group's share of total net profit/(loss) after tax of Rs. Nil and Rs. Nil for the quarter ended March 31, 2025 and for the period from April 2024 to March 2025 respectively, as considered in the consolidated Financial Results. These unaudited interim Financial Statements/Financial Results/ financial information have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and jointly controlled entities is based solely on such unaudited interim Financial Statements/Financial Results/financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim Financial Statements/Financial Results / financial information are not material to the Group.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

For GANESAMORTHY. T &
ASSOCIATES. Chartered Accountants
FRN 013934S / MRN 228695

GANESAMOORTHY
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Date: 2025.05.29 16:33:09 +05'30'

GANESAMOORTHY. T
Proprietor
UDIN: 25228695BMIWRE4053

Place: Chennai
Date : 29th May 2025