

Date: 24th February 2025

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street
Mumbai – 400 001

Scrip Code: 538579 (BSE-SME)

Subject: Rectification in Limited Review Report

Ref: Un-Audited Standalone and Consolidated Financial Results for the Half Year and Year Ended 31st March 2024, along with Limited Review Report of Statutory Auditor

Dear Sir/Madam,

In reference to the earlier submission of the Un-Audited Standalone and Consolidated Financial Results for the quarter and half-year ended 30th September 2023, filed on 7th February 2024, we would like to inform you that there was a typographical error in the Limited Review Report issued by our statutory auditor. The report mentioned the results for the "quarter and six months" instead of "half-year and quarter" ended 30th September 2023.

We have rectified this error and hereby enclose the corrected Limited Review Report for your records. We assure you that apart from the correction mentioned above, no other changes have been made to the financial results.

Kindly acknowledge the receipt of the same.

For ZINEMA MEDIA AND ENTERTAINMENT LIMITED

BASKARAN
SATHYA PRAKASH

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BASKARAN SATHYA PRAKASH
MANAGING DIRECTOR
(DIN: 01786634)



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF

ZINEMA MEDIA AND ENTERTAINMENT LTD.
CIN: L24241TN1984PLC096136

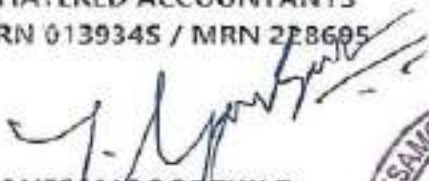
1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ZINEMA MEDIA AND ENTERTAINMENT LTD.** (the "Company"), for the Half Year ended September 30, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

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


GANESAMOORTHY T
PROPRIETOR
UDIN: 24228695BKDHHT5236
Place: Chennai
Date: 31st January 2024





Independent Auditor's Review Report on unaudited consolidated financial results of ZINEMA MEDIA AND ENTERTAINMENT LTD for the Half Year ended September 30, 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN: L24241TN1984PLC096136

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **ZINEMA MEDIA AND ENTERTAINMENT LTD** (the Holding Company), its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the Half Year ended September 30, 2023 (the Statement), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Regulations).

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports referred to in paragraph 6 below, the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed





GANESAMOORTHY.T & ASSOCIATES
CHARTERED ACCOUNTANTS

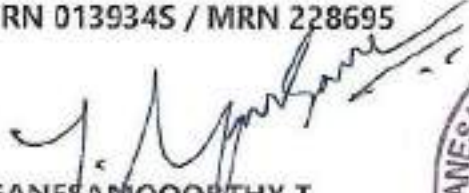
R-48Q, TVS Avenue Main Road,
TVS Colony, Anna Nagar West Extn,
Chennai - 600 101
Phone : 044 - 4868 9933
E-mail : tgmfca@gmail.com

the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of 1 subsidiary included in the Statement, whose interim financial results reflects total revenues of Rs. Nil and Rs. Nil, total net Profit/loss after tax of Rs. Nil and Rs. Nil (before consolidation adjustments) and total comprehensive Profit of Rs. Nil and Rs. Nil (before consolidation adjustments), for the Half Year ended September 30, 2023, respectively, as considered in the Statement and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, the procedures performed by us as stated in paragraph 3 above.

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

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


GANESAMOORTHY T
PROPRIETOR
UDIN: 24228695BKDHU4630

Place: Chennai

Date: 31st January 2024



07/02/2024

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001

Scrip Code: 538579 (BSE-SME)

Dear Sir,

Sub: Standalone & Consolidated Un-Audited Financial Results for the half year ended
30th September, 2023

This is to inform you that a meeting of the Board of Directors of our Company was held today on 07th February 2024 at the registered office of the Company which approved and took on record the Un-Audited Standalone and Consolidated Financial Results for the half year ended 30th September, 2023. In order to comply with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing with this letter, Un-Audited Standalone and Consolidated Financial Results for the half year ended 30th September, 2023 along with the “Limited Review Report” issued by the Statutory Auditor.

Start Time of Board Meeting : 05:00 PM
End Time of Board Meeting : 06:15 PM

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,

Thanking You,

For ZINEMA MEDIA AND ENTERTAINMENT LIMITED



BASKARAN SATHYA PRAKASH
(DIN: 01786634)
MANAGING DIRECTOR

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

CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2023
BSE CODE : 538579 ISIN : INE641Q01019

(Rs. In Lakhs)

Sr.No.	Particulars	Half Year Ended		Year Ended	
		30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1	Income from Operations				
	(a) Net Sales / Income from Operations[net of excise duty]	-	-	-	-
	(b) Other Income	21.00	-	16.35	5.15
	Total Income	21.00	-	16.35	5.15
2	Expenses				
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-
	c. Finance Cost	-	-	-	0.02
	d. Employees benefit expenses	1.50	0.90	1.25	2.08
	e. Depreciation and amortisation expenses	-	-	18.40	18.40
	f. Other expenses	4.46	2.82	8.50	8.20
	Total Expenses	5.96	3.72	28.15	28.70
3	Profit / (Loss) before Exceptional items and Tax (2-1)	15.04	(3.72)	(11.80)	(23.55)
4	Exceptional items			-	-
5	Profit / (Loss) before tax (3-4)	15.04	(3.72)	(11.80)	(23.55)
6	Tax Expenses	-	-	-	-
7	Profit (Loss) for the period (5-6)	15.04	(3.72)	(11.80)	(23.55)
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)	15.04	(3.72)	(11.80)	(23.55)
10	Paid-up equity share capital (Face Value of Rs.10/-)	711.45	711.45	711.45	711.45
11	Other Equity as per Balance Sheet	149.62	142.65	134.58	146.37
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-
	(a) Basic	0.21	(0.05)	(0.17)	(0.33)
	(b) Diluted	0.21	(0.05)	(0.17)	(0.33)

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 31st day of January, 2024.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter and half year ended 30th September, 2023. However, the management has exercised nesasary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment
- This result and Limited Review Report is available on company Website www.trivikrama.com.
- Investor Complaint for the Quarter and Half Year Ended as on 30.09.2023. Opening: 0, Received :0, Resolved :0, Closing: 0.

For GANESAMOORTHY T & ASSOCIATES
CHATERED ACCOUNTANTS

For, Zinema Media And Entertainment Ltd.

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GANESAMOORTHY T
PROPPRIETOR
FRN 013934S / MRN 228695
UDIN: 24228695BKDHU4630

B. Sathya Prakash
Managing Director
DIN: 01786634

Place: Chennai

Dated: 31st day of January, 2024.

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

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2023			
(Rs. In Lakhs)			
	PARTICULARS	As at	As at
		30th September, 2023	31st March, 2023
		Unaudited	Audited
A	ASSETS		
1	Non Current Assets		
	(a) Property, Plant & equipment	250.00	250.00
	(b) Capital work in Progress	-	-
	(C) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets	-	-
	(i) Investments	-	-
	(ii) Loans	-	0.99
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other non-current assets	-	-
	Sub-total Non Current Assets	250.00	250.99
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	414.98	414.98
	(ii) Trade Receivables	23.28	11.86
	(iii) Cash & Cash Equivalents	5.46	10.08
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	262.49	247.48
	(vi) Other financial assets	-	-
	(c) Other current assets	0.72	0.10
	Sub Total of Current Assets	706.93	684.50
	TOTAL ASSETS	956.93	935.49
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	711.45	711.45
	(b) Other Equity	149.62	134.58
	Total Equity	861.07	846.03
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	18.34	-
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Provisions	-	-
	(d) Other non current liabilities	66.36	-
	Sub -Total Non Current liabilities	84.70	-
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	6.54	88.12
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	4.62	1.34
	Sub Total Of Current Liabilities	11.16	89.46
	TOTAL EQUITY AND LIABILITIES	956.93	935.49

For GANESAMOORTHY T & ASSOCIATES
CHATERED ACCOUNTANTS

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GANESAMOORTHY T
PROPPRIETOR
FRN 013934S / MRN 228695
UDIN: 24228695BKDHU4630

Place: Chennai
Dated: 31st day of January, 2024.

For, Zinema Media And Entertainment Ltd.

B. Sathya Prakash
Managing Director
DIN: 01786634

ZINEMA MEDIA AND ENTERTAINMENT LTD

CIN NO.: L24241TN1984PLC096136

**THIRD FLOOR, B BLOCK, WORK EZ, 147, PATHARI ROAD THOUSAND LIGHTS,
CHENNAI - 600006, TAMILNADU, INDIA**

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023			
Statement of Cash Flow	Six Months Ended Unaudited		For The Year Ended Audited
	30th September, 2023	30th September, 2022	31st March, 2023
Cash flows from operating activities			
Profit / (Loss) before taxation	15.04	(3.72)	(11.80)
Adjustments for:			-
Interest Income	-	-	-
Speculative Profit	-	-	-
Investment income	-	-	-
Depreciation	-	-	18.40
Profit / (Loss) on the sale of property, plant & equipment	-	-	-
Profit / (Loss) on the sale of intangible assets	-	-	-
Movement in reserves	-	-	-
Working capital changes:			
(Increase) / Decrease in Current Loans & Advances	(15.01)	-	(191.98)
(Increase) / Decrease in Long Term Loans & Advances	0.99	-	(0.07)
(Increase) / Decrease in trade and other receivables	(11.42)	-	(11.79)
(Increase) / Decrease in other Financial Assets	-	-	-
(Increase) / Decrease in other Current Assets	(0.62)	-	-
(Increase) / Decrease in other Non Current Assets	-	-	18.40
(Increase) / (Decrease) in inventories	-	-	-
Increase / (Decrease) in trade and other payables	(81.58)	3.59	15.66
Increase / (Decrease) in Non Current Liabilities	66.36	-	-
Increase / (Decrease) in Other Financial Liabilities	18.34	-	-
Increase / (Decrease) in Other Current Liabilities	3.28	0.07	0.03
Increase / (Decrease) in Provisions	-	-	-
(Increase) / Decrease in Investments	-	-	-
Cash generated from operations	(4.62)	(0.06)	(163.15)
Interest paid	-	-	-
Income taxes paid	-	-	-
Dividends paid	-	-	-
Net cash from operating activities	(4.62)	(0.06)	(163.15)
Cash flows from investing activities			
Net (Purchase)/Sale of Current Investments	-	-	190.47
Profit On F&O	-	-	-
Interest Received	-	-	-
Net cash used in investing activities	-	-	190.47
Cash flows from financing activities			
Proceeds from issue of share capital	-	-	-
Share Issue Expenses Incurred / Written-Off	-	-	(18.40)
Net cash used in financing activities	-	-	(18.40)
Net increase in cash and cash equivalents	(4.62)	(0.06)	8.92
Cash and cash equivalents at beginning of period	10.08	1.15	1.15
Cash and cash equivalents at end of period	5.46	1.09	10.08

**For GANESAMOORTHY T & ASSOCIATES
CHATERED ACCOUNTANTS**

For, Zinema Media And Entertainment Ltd.

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**GANESAMOORTHY T
PROPPRIETOR
FRN 013934S / MRN 228695
UDIN: 24228695BKDHU4630**

**B. Sathya Prakash
Managing Director
DIN: 01786634**

Place: Chennai
Dated: 31st day of January, 2024.

Independent Auditor's Review Report on unaudited consolidated financial results of **ZINEMA MEDIA AND ENTERTAINMENT LTD** for the quarter and Six months ended September 31, 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors

ZINEMA MEDIA AND ENTERTAINMENT LTD

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **ZINEMA MEDIA AND ENTERTAINMENT LTD** ('the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter and six months ended September 30, 2023 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports referred to in paragraph 6 below, the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed

the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of 1 subsidiary included in the Statement, whose interim financial results reflects total revenues of Rs. Nil and Rs. Nil, total net Profit/loss after tax of Rs. Nil and Rs. Nil (before consolidation adjustments) and total comprehensive Profit of Rs. Nil and Rs. Nil (before consolidation adjustments), for the quarter and Six months ended September 30, 2023, respectively, as considered in the Statement. T and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, the procedures performed by us as stated in paragraph 3 above.

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

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

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GANESAMOOORTHY T
PROPPRIETOR
UDIN: 24228695BKDHU4630

Place: Chennai

Date: 31st January 2024

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

STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2023
BSE CODE : 538579 ISIN : INE641Q01019

(Rs. In Lakhs)

Sr.No.	Particulars	Half Year Ended		Year Ended	
		30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1	Income from Operations				
	(a) Net Sales / Income from Operations[net of excise duty]	-	-	-	-
	(b) Other Income	21.00	-	16.35	5.15
	Total Income	21.00	-	16.35	5.15
2	Expenses				
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-
	c. Finance Cost	-	-	-	0.02
	d. Employees benefit expenses	1.50	0.90	1.25	2.08
	e. Depreciation and amortisation expenses	-	-	18.40	18.40
	f. Other expenses	4.46	2.82	8.29	7.90
	Total Expenses	5.96	3.72	27.94	28.40
3	Profit / (Loss) before Exceptional items and Tax (2-1)	15.04	(3.72)	(11.59)	(23.25)
4	Exceptional items			-	-
5	Profit / (Loss) before tax (3-4)	15.04	(3.72)	(11.59)	(23.25)
6	Tax Expenses	-	-	-	-
7	Profit (Loss) for the period (5-6)	15.04	(3.72)	(11.59)	(23.25)
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)	15.04	(3.72)	(11.59)	(23.25)
10	Paid-up equity share capital (Face Value of Rs.10/-)	711.45	711.45	711.45	711.45
11	Other Equity as per Balance Sheet	150.12	142.94	135.08	146.66
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-
	(a) Basic	0.21	(0.05)	(0.16)	(0.33)
	(b) Diluted	0.21	(0.05)	(0.16)	(0.33)

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 31st day of January, 2024.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter and half year ended 30th September, 2023. However, the management has exercised nesessary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment
- This result and Limited Review Report is available on company Website www.trivikrama.com
- Investor Complaint for the Quarter and Half Year Ended as on 30.09.2023. Opening· 0, Received ·0, Resolved ·0, Closing· 0.

For GANESAMOORTHY T & ASSOCIATES
CHATERED ACCOUNTANTS

GANESAM Digitally signed by
OORTHY GANESAMOORTHY
Date: 2024.02.01
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GANESAMOORTHY T
PROPPRIETOR
FRN 013934S / MRN 228695
UDIN: 24228695BKDHHT5236

For, Zinema Media And Entertainment Ltd.

B. Sathya Prakash
Managing Director
DIN: 01786634

Place: Chennai
Dated: 31st day of January, 2024.

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

STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2023				
(Rs. In Lakhs)				
PARTICULARS	As at 30th September, 2023	As at 31st March, 2023		
	Unaudited	Audited		
A	ASSETS			
1	Non Current Assets			
	(a) Property, Plant & equipment	-		
	(b) Capital work in Progress	-		
	(C) Other Intangible Assets	-		
	(d) Intangible Assets under Development	-		
	(e) Financial assets	-		
	(i) Investments	250.00		
	(ii) Loans	0.99		
	(f) Deferred Tax Assets (Net)	-		
	(g) Other non-current assets	-		
	Sub-total Non Current Assets	250.99		
2	Current Assets			
	(a) Inventories	-		
	(b) Financial Assets	-		
	(i) Investments	414.98		
	(ii) Trade Receivables	24.30		
	(iii) Cash & Cash Equivalents	5.04		
	(iv) Bank Balances other than (iii) above	-		
	(v) Loans	262.49		
	(vi) Other financial assets	-		
	(c) Other current assets	0.62		
	Sub Total of Current Assets	685.00		
	TOTAL ASSETS	935.99		
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity Share Capital	711.45		
	(b) Other Equity	135.08		
	Total Equity	846.53		
2	Liabilities			
	Non-current liabilities			
	(a) Financial Liabilities	-		
	(i) Borrowings	-		
	(ii) Other financial liabilities	18.34		
	(b) Deferred Tax Liabilities (net)	-		
	(c) Provisions	-		
	(d) Other non current liabilities	66.36		
	Sub -total Non current liabilities	84.70		
	Current Liabilities			
	(a) Financial Liabilities	-		
	(i) Borrowings	-		
	(ii) Trade Payables	6.54		
	(iii) Other financial liabilities	-		
	(b) Provisions	-		
	(c) Other Current Liabilities	4.62		
	Sub Total Of Current Liabilities	89.46		
	TOTAL EQUITY AND LIABILITIES	935.99		
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>For GANESAMOORTHY T & ASSOCIATES CHARTERED ACCOUNTANTS GANESAMOORTHY <small>Digitally signed by GANESAMOORTHY</small> <small>Date: 2024.02.01 16:59:36 +05'30'</small> GANESAMOORTHY T PROPRIETOR FRN 013934S / MRN 228695 UDIN: 24228695BKDHHT5236</p> </td> <td style="width: 50%; vertical-align: top;"> <p>For, Zinema Media And Entertainment Ltd. B. Sathya Prakash Managing Director DIN: 01786634</p> </td> </tr> </table>			<p>For GANESAMOORTHY T & ASSOCIATES CHARTERED ACCOUNTANTS GANESAMOORTHY <small>Digitally signed by GANESAMOORTHY</small> <small>Date: 2024.02.01 16:59:36 +05'30'</small> GANESAMOORTHY T PROPRIETOR FRN 013934S / MRN 228695 UDIN: 24228695BKDHHT5236</p>	<p>For, Zinema Media And Entertainment Ltd. B. Sathya Prakash Managing Director DIN: 01786634</p>
<p>For GANESAMOORTHY T & ASSOCIATES CHARTERED ACCOUNTANTS GANESAMOORTHY <small>Digitally signed by GANESAMOORTHY</small> <small>Date: 2024.02.01 16:59:36 +05'30'</small> GANESAMOORTHY T PROPRIETOR FRN 013934S / MRN 228695 UDIN: 24228695BKDHHT5236</p>	<p>For, Zinema Media And Entertainment Ltd. B. Sathya Prakash Managing Director DIN: 01786634</p>			
<p>Place: Chennai Dated: 31st day of January, 2024.</p>				

ZINEMA MEDIA AND ENTERTAINMENT LTD

CIN NO.: L24241TN1984PLC096136

**THIRD FLOOR, B BLOCK, WORK EZ, 147, PATHARI ROAD THOUSAND LIGHTS,
CHENNAI - 600006, TAMILNADU, INDIA**

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023			
Statement of Cash Flow	Six Months Ended Unaudited		For The Year Ended Audited
	30th September, 2023	30th September, 2022	31st March, 2023
Cash flows from operating activities			
Profit / (Loss) before taxation	15.04	(3.72)	(11.59)
Adjustments for:			-
Interest Income	-	-	(16.28)
Speculative Profit	-	-	-
Investment income	-	-	-
Depreciation	-	-	18.40
Profit / (Loss) on the sale of property, plant & equipment	-	-	-
Profit / (Loss) on the sale of intangible assets	-	-	-
Movement in reserves	-	-	-
Working capital changes:			
(Increase) / Decrease in Current Loans & Advances	(15.01)	-	(191.98)
(Increase) / Decrease in Long Term Loans & Advances	0.99	-	(0.07)
(Increase) / Decrease in trade and other receivables	(11.42)	-	(12.00)
(Increase) / Decrease in other Financial Assets	-	-	-
(Increase) / Decrease in other Current Assets	(0.62)	-	-
(Increase) / Decrease in other Non Current Assets	-	-	18.40
(Increase) / (Decrease) in inventories	-	-	-
Increase / (Decrease) in trade and other payables	(81.58)	3.59	15.66
Increase / (Decrease) in Non Current Liabilities	66.36	-	-
Increase / (Decrease) in Other Financial Liabilities	18.34	-	-
Increase / (Decrease) in Other Current Liabilities	3.28	0.07	0.03
Increase / (Decrease) in Provisions	-	-	-
(Increase) / Decrease in Investments	-	-	-
Cash generated from operations	(4.62)	(0.06)	(179.43)
Interest paid	-	-	-
Income taxes paid	-	-	-
Dividends paid	-	-	-
Net cash from operating activities	(4.62)	(0.06)	(179.43)
Cash flows from investing activities			
Net (Purchase)/Sale of Current Investments	-	-	190.47
Profit On F&O	-	-	-
Interest Received	-	-	16.29
Net cash used in investing activities	-	-	206.76
Cash flows from financing activities			
Proceeds from issue of share capital	-	-	-
Share Issue Expenses Incurred / Written-Off	-	-	(18.40)
Net cash used in financing activities	-	-	(18.40)
Net increase in cash and cash equivalents	(4.62)	(0.06)	8.93
Cash and cash equivalents at beginning of period	9.66	0.72	0.73
Cash and cash equivalents at end of period	5.04	0.65	9.66

**For GANESAMOORTHY T & ASSOCIATES
CHATERED ACCOUNTANTS**

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**GANESAMOORTHY T
PROPPRIETOR
FRN 013934S / MRN 228695
UDIN: 24228695BKDHHT5236**

Place: Chennai
Dated: 31st day of January, 2024.

For, Zinema Media And Entertainment Ltd.

**B. Sathya Prakash
Managing Director
DIN: 01786634**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF
ZINEMA MEDIA AND ENTERTAINMENT LTD.**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ZINEMA MEDIA AND ENTERTAINMENT LTD.** (the "Company"), for the quarter ended September 30, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

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

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GANESAMOORTHY
OORTHY Date: 2024.02.01
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**GANESAMOORTHY T
PROPRIETOR
UDIN: 24228695BKDHHT5236**

Place: Chennai

Date: 31st January 2024