

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 07<sup>th</sup> 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.

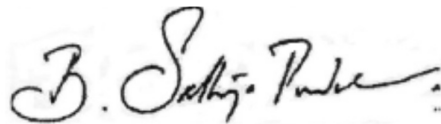
This is for the information of Members.

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	<b>Income from Operations</b>				
	(a) Net Sales / Income from Operations[net of excise duty]	-	-	-	-
	(b) Other Income	21.00	-	16.35	5.15
	<b>Total Income</b>	<b>21.00</b>	<b>-</b>	<b>16.35</b>	<b>5.15</b>
2	<b>Expenses</b>				
	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
	<b>Total Expenses</b>	<b>5.96</b>	<b>3.72</b>	<b>28.15</b>	<b>28.70</b>
3	<b>Profit / (Loss) before Exceptional items and Tax (2-1)</b>	<b>15.04</b>	<b>(3.72)</b>	<b>(11.80)</b>	<b>(23.55)</b>
4	Exceptional items			-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>15.04</b>	<b>(3.72)</b>	<b>(11.80)</b>	<b>(23.55)</b>
6	Tax Expenses	-	-	-	-
7	<b>Profit (Loss) for the period (5-6)</b>	<b>15.04</b>	<b>(3.72)</b>	<b>(11.80)</b>	<b>(23.55)</b>
8	<b>Other Comprehensive Income</b>				
	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	-	-	-	-
	<b>Other Comprehensive Income for the poeriod (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>15.04</b>	<b>(3.72)</b>	<b>(11.80)</b>	<b>(23.55)</b>
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]	-	-	-	-
	<b>(a) Basic</b>	<b>0.21</b>	<b>(0.05)</b>	<b>(0.17)</b>	<b>(0.33)</b>
	<b>(b) Diluted</b>	<b>0.21</b>	<b>(0.05)</b>	<b>(0.17)</b>	<b>(0.33)</b>

**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](http://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.

**GANESAM** Digitally signed by  
**OORTHY** GANESAMOORTHY  
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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**

<b>CONSOLIDATED STATEMENT OF ASSETS &amp; LIABILITIES AS AT 30TH SEPTEMBER, 2023</b>			
<b>(Rs. In Lakhs)</b>			
	PARTICULARS	As at 30th September, 2023	As at 31st March, 2023
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non Current Assets</b>		
	(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	-	-
	<b>Sub-total Non Current Assets</b>	<b>250.00</b>	<b>250.99</b>
<b>2</b>	<b>Current Assets</b>		
	(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
	<b>Sub Total of Current Assets</b>	<b>706.93</b>	<b>684.50</b>
	<b>TOTAL ASSETS</b>	<b>956.93</b>	<b>935.49</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	711.45	711.45
	(b) Other Equity	149.62	134.58
	<b>Total Equity</b>	<b>861.07</b>	<b>846.03</b>
<b>2</b>	<b>Liabilities</b>		
	<b><u>Non-current liabilities</u></b>		
	(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	-
	<b>Sub -Total Non Current liabilities</b>	<b>84.70</b>	<b>-</b>
	<b><u>Current Liabilities</u></b>		
	(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
	<b>Sub Total Of Current Liabilities</b>	<b>11.16</b>	<b>89.46</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>956.93</b>	<b>935.49</b>

**For GANESAMOORTHY T & ASSOCIATES**  
**CHATERED ACCOUNTANTS**

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

**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**

<b>CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023</b>			
Statement of Cash Flow	Six Months Ended Unaudited		For The Year Ended Audited
	30th September, 2023	30th September, 2022	31st March, 2023
<b>Cash flows from operating activities</b>			
Profit / (Loss) before taxation	15.04	(3.72)	(11.80)
<b>Adjustments for:</b>			-
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	-	-	-
<b>Working capital changes:</b>			
(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	-	-	-
<b>Cash generated from operations</b>	<b>(4.62)</b>	<b>(0.06)</b>	<b>(163.15)</b>
Interest paid	-	-	-
Income taxes paid	-	-	-
Dividends paid	-	-	-
<b>Net cash from operating activities</b>	<b>(4.62)</b>	<b>(0.06)</b>	<b>(163.15)</b>
<b>Cash flows from investing activities</b>			
Net (Purchase)/Sale of Current Investments	-	-	190.47
Profit On F&O	-	-	-
Interest Received	-	-	-
<b>Net cash used in investing activities</b>	<b>-</b>	<b>-</b>	<b>190.47</b>
<b>Cash flows from financing activities</b>			
Proceeds from issue of share capital	-	-	-
Share Issue Expenses Incurred / Written-Off	-	-	(18.40)
<b>Net cash used in financing activities</b>	<b>-</b>	<b>-</b>	<b>(18.40)</b>
<b>Net increase in cash and cash equivalents</b>	<b>(4.62)</b>	<b>(0.06)</b>	<b>8.92</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>10.08</b>	<b>1.15</b>	<b>1.15</b>
<b>Cash and cash equivalents at end of period</b>	<b>5.46</b>	<b>1.09</b>	<b>10.08</b>

**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**

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:

<b>Sr. No</b>	<b>Name of the Entity</b>	<b>Relationship with the Holding Company</b>
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: 31<sup>st</sup> 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	<b>Income from Operations</b>				
	(a) Net Sales / Income from Operations[net of excise duty]	-	-	-	-
	(b) Other Income	21.00	-	16.35	5.15
	<b>Total Income</b>	<b>21.00</b>	<b>-</b>	<b>16.35</b>	<b>5.15</b>
2	<b>Expenses</b>				
	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
	<b>Total Expenses</b>	<b>5.96</b>	<b>3.72</b>	<b>27.94</b>	<b>28.40</b>
3	<b>Profit / (Loss) before Exceptional items and Tax (2-1)</b>	<b>15.04</b>	<b>(3.72)</b>	<b>(11.59)</b>	<b>(23.25)</b>
4	Exceptional items			-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>15.04</b>	<b>(3.72)</b>	<b>(11.59)</b>	<b>(23.25)</b>
6	Tax Expenses	-	-	-	-
7	<b>Profit (Loss) for the period (5-6)</b>	<b>15.04</b>	<b>(3.72)</b>	<b>(11.59)</b>	<b>(23.25)</b>
8	<b>Other Comprehensive Income</b>				
	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	-	-	-	-
	<b>Other Comprehensive Income for the poeriod (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>15.04</b>	<b>(3.72)</b>	<b>(11.59)</b>	<b>(23.25)</b>
10	Paid-up equity share capital (Face Value of Rs.10/- )	<b>711.45</b>	<b>711.45</b>	<b>711.45</b>	<b>711.45</b>
11	Other Equity as per Balance Sheet	<b>150.12</b>	<b>142.94</b>	<b>135.08</b>	<b>146.66</b>
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-
	<b>(a) Basic</b>	<b>0.21</b>	<b>(0.05)</b>	<b>(0.16)</b>	<b>(0.33)</b>
	<b>(b) Diluted</b>	<b>0.21</b>	<b>(0.05)</b>	<b>(0.16)</b>	<b>(0.33)</b>

**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.
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- This result and Limited Review Report is available on company Website [www.trivikrama.com](http://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  
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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**

<b>STANDALONE STATEMENT OF ASSETS &amp; LIABILITIES AS AT 30TH SEPTEMBER, 2023</b>		
<b>(Rs. In Lakhs)</b>		
<b>PARTICULARS</b>	<b>As at 30th September, 2023</b>	<b>As at 31st March, 2023</b>
	<b>Unaudited</b>	<b>Audited</b>
<b>A ASSETS</b>		
<b>1 Non Current Assets</b>		
(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	250.00
(ii) Loans	-	0.99
(f) Deferred Tax Assets (Net)	-	-
(g) Other non-current assets	-	-
<b>Sub-total Non Current Assets</b>	<b>250.00</b>	<b>250.99</b>
<b>2 Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	414.98	414.98
(ii) Trade Receivables	24.30	12.88
(iii) Cash & Cash Equivalents	5.04	9.66
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	262.49	247.48
(vi) Other financial assets	-	-
(c) Other current assets	0.62	-
<b>Sub Total of Current Assets</b>	<b>707.42</b>	<b>685.00</b>
<b>TOTAL ASSETS</b>	<b>957.42</b>	<b>935.99</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	711.45	711.45
(b) Other Equity	150.12	135.08
<b>Total Equity</b>	<b>861.57</b>	<b>846.53</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
(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	-
<b>Sub -total Non current liabilities</b>	<b>84.70</b>	<b>-</b>
<b>Current Liabilities</b>		
(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
<b>Sub Total Of Current Liabilities</b>	<b>11.16</b>	<b>89.46</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>957.43</b>	<b>935.99</b>

**For GANESAMOORTHY T & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**GANESAM** Digitally signed by  
**OORTHY** GANESAMOORTHY  
Date: 2024.02.01  
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**GANESAMOORTHY T**  
**PROPRIETOR**  
**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**

<b>STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023</b>			
<b>Statement of Cash Flow</b>	<b>Six Months Ended Unaudited</b>		<b>For The Year Ended Audited</b>
	<b>30th September, 2023</b>	<b>30th September, 2022</b>	<b>31st March, 2023</b>
<b>Cash flows from operating activities</b>			
Profit / (Loss) before taxation	15.04	(3.72)	(11.59)
<b>Adjustments for:</b>			-
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	-	-	-
<b>Working capital changes:</b>			
(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	-	-	-
<b>Cash generated from operations</b>	<b>(4.62)</b>	<b>(0.06)</b>	<b>(179.43)</b>
Interest paid	-	-	-
Income taxes paid	-	-	-
Dividends paid	-	-	-
<b>Net cash from operating activities</b>	<b>(4.62)</b>	<b>(0.06)</b>	<b>(179.43)</b>
<b>Cash flows from investing activities</b>			
Net (Purchase)/Sale of Current Investments	-	-	190.47
Profit On F&O	-	-	-
Interest Received	-	-	16.29
<b>Net cash used in investing activities</b>	<b>-</b>	<b>-</b>	<b>206.76</b>
<b>Cash flows from financing activities</b>			
Proceeds from issue of share capital	-	-	-
Share Issue Expenses Incurred / Written-Off	-	-	(18.40)
<b>Net cash used in financing activities</b>	<b>-</b>	<b>-</b>	<b>(18.40)</b>
<b>Net increase in cash and cash equivalents</b>	<b>(4.62)</b>	<b>(0.06)</b>	<b>8.93</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>9.66</b>	<b>0.72</b>	<b>0.73</b>
<b>Cash and cash equivalents at end of period</b>	<b>5.04</b>	<b>0.65</b>	<b>9.66</b>

**For GANESAMOORTHY T & ASSOCIATES  
CHATERED ACCOUNTANTS**

**GANESAM** Digitally signed by  
GANESAMOORTHY  
**OORTHY** Date: 2024.02.01  
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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**

**GANESAM** Digitally signed by  
**OORTHY** GANESAMOORTHY  
Date: 2024.02.01  
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**GANESAMOORTHY T**  
**PROPRIETOR**  
**UDIN: 24228695BKDHHT5236**

Place: Chennai

Date: 31<sup>st</sup> January 2024