

31st July, 2025

**To,  
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**

**Respected Sir/Madam,**

**SUB: Submission of Notice of the 41st Annual General Meeting of M/s Zinema Media and Entertainment Limited along with the Annual Report for the Financial Year ended March 31, 2025**

Pursuant to Regulation 30 read with Part A (Para A) of Schedule III and Regulation 34(1)(a) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), we hereby enclose the Notice of the 41st Annual General Meeting of M/s **Zinema Media And Entertainment Limited** to be held on Saturday, the 23rd day of August, 2025 at 01: 00 P.M at 3rd Floor, B Block, WorkEz, 147 Pathari Road, Thousand Lights, Chennai – 600006 and the Annual Report of the Company for Financial Year ended March 31, 2025 respectively.

The said Notice which forms part of the Annual Report for the Financial Year ended March 31, 2025 is being sent only through e-mails to the shareholders of the Company at their registered e-mail addresses and the same has also been uploaded on the website of the Company [www.zinema.co.in](http://www.zinema.co.in)

This is for your information and record

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**BASKARAN SATHYA PRAKASH  
MANAGING DIRECTOR  
DIN: 01786634**

**Encl:** Copy of Annual Report

A large production schedule board is laid out on a long table in a cinema hall. The board is covered with numerous film strips, each showing a different scene from a movie. The scenes include various settings like a city street, a building interior, and a car. The board is illuminated by warm, golden light, and the background shows rows of empty cinema seats and a large screen at the far end of the hall.

**PRODUCTION  
SCHEDULE**

**ZINEMA MEDIA AND ENTERTAINMENT LIMITED**  
**41st Annual Report**  
**2024-25**

## **CORPORATE PROFILE**

### **Board of Directors**

<b>Mr. Baskaran Sathya Prakash</b> DIN: 01786634	- Managing Director & Chairman
<b>Mr. Dinesh Raj</b> DIN: 07113950	- Joint Managing Director
<b>Mr. Sadasivam Anbazhagan</b> DIN: 08965772	- Independent Director
<b>Mrs. Uma Maheswari</b> DIN: 08597408	- Independent Director
<b>Mrs. Shivani Marda</b> DIN: 10801046	- Independent Director

### **Key Managerial Personnel**

<b>Mr. Anbalagan Dinesh</b>	- Chief Financial Officer
<b>Ms. Raveena Agarwal</b>	- Company Secretary cum Compliance Officer

### **Statutory Auditors**

<b>M/s. Ganesamoorthy.T &amp; Associates, Chartered Accountants</b>	No R-48Q, TVS Colony, TVS Avenue Main Road Anna Nagar Western Extension Chennai- 600101
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### **Secretarial Auditors**

<b>Payal Bafna P B &amp; Associates</b>	Diamond Heritage Building, 16 Strand Road, 6th Floor, Room No. 613, Kolkata – 700001.
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### **Registrar and Transfer Agent**

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

### **BANKERS**

#### **HDFC BANK, EGMORE BRANCH**

### **Registered Office**

Third Floor, B Block, Work  
EZ,147 Pathari Road Thousand  
Lights Chennai-600017  
(Ph): +91 6380416423  
Web: [www.zinema.co.in](http://www.zinema.co.in)  
Email: trivikramaindustries@gmail.com

### **ANNUAL GENERAL MEETING**

**Day& Date** : Saturday, 23<sup>rd</sup> August 2025  
**Time** : 01: 00 PM  
**Venue** : Third Floor, B Block, Work EZ,147  
Pathari Road Thousand Lights  
Chennai-600017

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**NOTICE**

**NOTICE IS HEREBY GIVEN THAT THE 41ST ANNUAL GENERAL MEETING OF THE MEMBERS OF ZINEMA MEDIA AND ENTERTAINMENT INDUSTRIES LIMITED WILL BE HELD ON 23RD AUGUST 2025 AT 01:00 PM, AT 3<sup>RD</sup> FLOOR, B BLOCK, WORK EZ, 147 PATHARI ROAD, THOUSAND LIGHTS, CHENNAI –600006 TO TRANSACT THE FOLLOWING BUSINESSES:**

**ORDINARY BUSINESS:****Item No 1: ADOPTION OF FINANCIAL STATEMENTS:**

To Receive, Consider and Adopt:

- A. The Audited Standalone Financial Statements of the Company for the Financial Year ended March 31, 2025 together with the Reports of the Board of Directors and the Auditors thereon; and
- B. The Audited Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2025, together with the Report of the Auditors thereon.

**Item No 2: ADDENDUM TO THE MAIN OBJECT CLAUSE OF THE MEMORANDUM OF ASSOCIATION**

**“RESOLVED THAT** pursuant to the provisions of Sections 4, 13 and other applicable provisions, if any, of the Companies Act, 2013, and subject to the approval of the Registrar of Companies and/or other competent authorities, Clause III (A) of the Memorandum of Association of the Company be amended to include the following new sub-clause related to sports:

To consider and if thought fit, to pass, the following resolution as an **Ordinary Resolution:**

**“RESOLVED THAT** pursuant to the provisions of Section 13 and all other applicable provisions, if any, of the Companies Act 2013 including any amendment thereto or re-enactment thereof), and subject to necessary approval(s) if any, from the competent authorities, Main Object Clause of Memorandum of Association of the Company be altered by adding the same with the following new clauses

1. To carry on in India or outside India or elsewhere the business to develop create present, produce, arrange, manage, organize, conduct, sponsor, compose, edit, plan, design, exhibit, demonstrate, promote, operate, participate, collaborate and run at national and international level all sorts of shows and modeling, films, programmes of song, music, dance, film star, pop star, T.V. channels, entertainment web-sites and for the purpose to engage, book or hire artists, authors, story writers, musicians, models, performers, and other persons and agencies.
2. To Carry on the Business of Cinema Halls, to setup, lease and co-operate as own, leased, franchised or partnership across India & Globally. To carry on the Business of all allied business which may include, Real-estate, Infrastructure development, Shops and Establishment related to Cinema Halls and further carry on the business of establishing sporting arena, Food courts, Restaurants Entertainment zones along with other recreation facilities along with retail and shopping facilities.
3. To Carry on the Business of producing content but not limited to Films, Music and Sports, all formats of content that may have a wider reach to be exploited across traditional and new age mediums.
4. To Carry on the Business of content by establishing own or partner platform / networks which would cover all last mile access .To carry on the business to Create, Produce Distribute and monetize content

through Traditional networks which may include Theatrical, Television ,Home Video , Satellite , Cable , Airline & Ship , Festival & Territorial including other languages apart from New Age mediums including SVOD (Subscription Video on Demand),TVOD (Transactional Video on Demand), AVOD (Ad-supported Video on Demand), OTT /IPTV, Digital Download , Mobile & App, Webcasting & Simulcasting, Social Media, Metaverse & VR To carry the business to establish a Broadcast networks which may include traditional TV & New Age TV ( both Linear / Smart TV ).

5. To carry on in India and Globally the business of sports to develop, create, present, produce, arrange, manage, organize, conduct, sponsor, compose, edit, plan, design, exhibit, demonstrate, promote, operate, participate, collaborate and run at national and international level all sorts of sports and for the purpose to engage, book or hire sport personalities / Celebrities, Anchors, Commentators, Referees, Athletes, Performers, and other persons and agencies. To carry on the business of establishing / operating / running, sports facilities, training centers / academies own, leased, franchise, partnerships. To Carry on the Business of all allied business which may include manufacture / trade / sell Sporting goods, Real-estate, Infrastructure development, Shops and Establishment and further carry on the business of establishing, Spas, Health & Wellness centers, Food courts, Restaurants Entertainment zones along with other recreation facilities along with retail and shopping facilities
6. To carry on the Business of consulting in the areas of Media, Entertainment and sports in the areas of the Business and Technology. To Carry on the Business of the Technology which would include conceptualization, development and implementation of technology solutions in the areas of Media, Entertainment & sports which would cover Own products & solutions, Partnership with other Solution providers, Franchise, Distribution and also act as system integrator.

**Item No .3: CHANGE IN DESIGNATION OF MR. SADASIVAM ANBAZHAGAN (DIN: 08965772) FROM DIRECTOR TO INDEPENDENT DIRECTOR**

To consider and if thought fit, to pass, the following resolution as an **Ordinary Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals as may be necessary, the consent of the members be and is hereby accorded for the change in designation of Mr. Sadasivam Anbazhagan (DIN: 08965772) from Director to **Independent Director**, not liable to retire by rotation, for a term of five consecutive years commencing from the date of this Annual General Meeting.

**"RESOLVED FURTHER THAT** the Board of Directors, Nomination and Remuneration Committee of the Board and the Company Secretary be and are hereby severally authorized to do all such acts, deeds, matters and things as may be considered necessary, proper, expedient, incidental or desirable to give effect to this Resolution

**Item No. 4: INCREASE IN AUTHORISED SHARE CAPITAL AND ALTERATION OF MEMORANDUM OF ASSOCIATION**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Sections 13, 61 and 64 and other applicable provisions, if any, of the Companies Act, 2013 and the rules framed thereunder, and subject to such approvals as may be necessary, the Authorised Share Capital of the Company be and is hereby increased from **₹31,00,00,000 to ₹ 50,00,00,000** divided into 5,00,00,000 equity shares of ₹10 each by creation of additional 1,90,00,000 equity shares of ₹10 each.

**"RESOLVED FURTHER THAT** Clause V of the Memorandum of Association of the Company be and is hereby substituted with the following:

**"V. The Authorised Share Capital of the Company is ₹50,00,00,000 (Rupees Fifty Crore) divided into 5,00,00,000 Equity Shares of ₹10 each."**

**"RESOLVED FURTHER THAT** the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be deemed necessary to give effect to this resolution."

**Item No 5: DECLARATION OF DIVIDEND**

To confirm payment of final dividend for the financial year 2024-25 and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

Resolved that a final dividend @ 0.50% (Rs. 0.05 per equity share of Rs.10/-) as recommended by the Board of Directors be and is hereby declared out of the profits of the Company for the financial year 2025-26

**Item No .6: APPOINTMENT OF M/s P B & ASSOCIATES AS A SECRETARIAL AUDITOR FOR A TERM OF FIVE CONSECUTIVE YEARS.**

**"RESOLVED THAT** pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and other applicable rules and regulations (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the members of the Company do hereby approve the appointment of M/s PB & Associates, Company Secretaries (Firm Registration No.S2024WB972800, COP No. 25291), as the Secretarial Auditor of the Company for a term of five consecutive financial years commencing from the financial year 2024-25 to 2028-29, to conduct the Secretarial Audit of the Company as prescribed under the applicable provisions of the Act.

**BY ORDER OF THE BOARD OF DIRECTORS  
FOR ZINEMA MEDIA AND ENTERTAINMENT  
LIMITED**

**Date: 16/07/2025**

**Place: Chennai**

**Sd/-**

**BASKARAN SATHYA PRAKASH**

**(DIN: 01786634)**

**MANAGING DIRECTOR**

**EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 & 102(1) OF THE COMPANIES ACT, 2013****ITEM NO. 2 – ADDENDUM TO THE MAIN OBJECT CLAUSE OF THE MEMORANDUM OF ASSOCIATION**

The existing Object Clause of the Memorandum of Association (MOA) of the Company is proposed to be altered by adding new clauses to enable the Company to diversify and expand its business activities in the fields of **media, entertainment, sports, content creation and distribution, digital platforms, infrastructure development, and consulting services in technology and allied areas.**

The proposed alteration is aligned with the long-term strategic vision of the Company to explore new business verticals and to capitalize on emerging opportunities in the entertainment and digital media space both in India and globally. The new objects will provide the Company flexibility to operate in the following areas:

1. To carry on in India or outside India or elsewhere the business to develop create present, produce, arrange, manage, organize, conduct, sponsor, compose, edit, plan, design, exhibit, demonstrate, promote, operate, participate, collaborate and run at national and international level all sorts of shows and modeling, films, programmes of song, music, dance, film star, pop star, T.V. channels, entertainment web-sites and for the purpose to engage, book or hire artists, authors, story writers, musicians, models, performers, and other persons and agencies.
2. To Carry on the Business of Cinema Halls, to setup, lease and co-operate as own, leased, franchised or partnership across India & Globally. To carry on the Business of all allied business which may include, Real-estate, Infrastructure development, Shops and Establishment related to Cinema Halls and further carry on the business of establishing sporting arena, Food courts, Restaurants Entertainment zones along with other recreation facilities along with retail and shopping facilities.
3. To Carry on the Business of producing content but not limited to Films, Music and Sports , all formats of content that may have a wider reach to be exploited across traditional and new age mediums.
4. To Carry on the Business of content by establishing own or partner platform / networks which would cover all last mile access .To carry on the business to Create, Produce Distribute and monetize content through Traditional networks which may include Theatrical, Television ,Home Video , Satellite , Cable , Airline & Ship , Festival & Territorial including other languages apart from New Age mediums including SVOD (Subscription Video on Demand),TVOD (Transactional Video on Demand), AVOD (Ad-supported Video on Demand), OTT /IPTV, Digital Download , Mobile & App, Webcasting & Simulcasting, Social Media, Metaverse & VR To carry the business to establish a Broadcast networks which may include traditional TV & New Age TV ( both Linear / Smart TV ).
5. To carry on in India and Globally the business of sports to develop, create, present, produce, arrange, manage, organize, conduct, sponsor, compose, edit, plan, design, exhibit, demonstrate, promote, operate, participate, collaborate and run at national and international level all sorts of sports and for the purpose to engage, book or hire sport personalities / Celebrities, Anchors, Commentators, Referees, Athletes, Performers, and other persons and agencies. To carry on the business of establishing / operating / running, sports facilities, training centers / academies own, leased, franchise, partnerships. To Carry on the Business of all allied business which may include manufacture / trade / sell Sporting goods, Real-estate, Infrastructure development, Shops and Establishment and further carry on the business of establishing, Spas, Health & Wellness centers, Food courts, Restaurants Entertainment zones along with other recreation facilities along with retail and shopping facilities

6. To carry on the Business of consulting in the areas of Media, Entertainment and sports in the areas of the Business and Technology. To Carry on the Business of the Technology which would include conceptualization, development and implementation of technology solutions in the areas of Media, Entertainment & sports which would cover Own products & solutions, Partnership with other Solution providers, Franchise, Distribution and also act as system integrator.

The Board believes that the proposed object clauses would significantly enhance the Company's ability to undertake diversified operations, improve competitiveness, and offer long-term value to shareholders.

In terms of Section 13 of the Companies Act, 2013, any change in the Object Clause of the MOA requires the approval of the shareholders by way of a Special Resolution.

A copy of the existing and proposed MOA is available for inspection at the registered office of the Company during business hours on any working day until the date of the general meeting and will also be available at the meeting.

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

The Board recommends the passing of the Special Resolution as set out in the accompanying Notice for approval of the members.

#### **ITEM NO. 3 – CHANGE IN DESIGNATION OF MR. SADASIVAM ANBAZHAGAN (DIN: 08965772) FROM DIRECTOR TO INDEPENDENT DIRECTOR**

The Board of Directors of the Company, on the recommendation of the Nomination and Remuneration Committee, has approved the change in designation of **Mr. Sadasivam Anbazhagan** (DIN: 08965772) from **Non-Executive Director** to **Independent Director**, subject to the approval of the shareholders.

Mr. Sadasivam Anbazhagan has submitted a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013, and the rules made thereunder. In the opinion of the Board, he fulfills the conditions for appointment as an Independent Director and is independent of the management.

The Board considers that the appointment of Mr. Sadasivam Anbazhagan as an Independent Director would bring significant value and expertise to the Company and recommends the resolution for approval of the members. He is proposed to be appointed as an Independent Director for a term of five consecutive years, and he shall not be liable to retire by rotation.

A brief profile of Mr. Sadasivam Anbazhagan is provided in the annexure to the notice.

Except Mr. Sadasivam Anbazhagan and his relatives, none of the other Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution set out in the accompanying notice.

#### **ITEM NO. 4 –INCREASE IN AUTHORISED SHARE CAPITAL AND ALTERATION OF MEMORANDUM OF ASSOCIATION**

In order to support future growth plans and to facilitate fund-raising initiatives including issue of equity shares (as proposed in Item No. 3), it is proposed to increase the Authorised Share Capital of the Company from from **₹31,00,00,000 to ₹ 50,00,00,000** divided into 5,00,00,000 equity shares of ₹10 each

Consequently, Clause V of the Memorandum of Association (MOA) will require substitution to reflect the revised Authorised Share Capital.

Pursuant to Sections 13, 61 and 64 of the Companies Act, 2013, the approval of the members by way of an Ordinary Resolution is required for such increase and alteration.

None of the Directors, Key Managerial Personnel (KMPs) or their relatives are concerned or interested in this resolution financially or otherwise.

#### **Item No 5: DECLARATION OF DIVIDEND**

Board of Directors of the Company, at its meeting held on 29.05.2025, recommended the declaration of a final dividend of ₹0.05 per equity share i.e., 0.50 % on face value of ₹10 per share for the financial year ended 31.03.2025.

In terms of the provisions of Section 123 of the Companies Act, 2013 and the applicable rules made thereunder, dividend can be declared out of the profits of the Company for the relevant financial year or out of the accumulated profits of previous years, after providing for depreciation and fulfilling other conditions as specified.

The Company has earned sufficient profits during the financial year 2024-25, and after considering the operational requirements, working capital needs, future growth plans, and overall financial position, the Board has decided to recommend the said dividend.

The dividend, if approved by the shareholders at the Annual General Meeting, will be paid to those shareholders whose names appear in the Register of Members / beneficial owners as on the record date/book closure date as may be fixed by the Board.

None of the Directors, Key Managerial Personnel, or their relatives are in any way concerned or interested in the said resolution except to the extent of their shareholding in the Company, if any.

The Board recommends the resolution for approval of the members as an **Ordinary Resolution**.

#### **ITEM NO .6: APPOINTMENT OF SECRETARIAL AUDITOR FOR A TERM OF 5 CONSECUTIVE YEARS**

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, mandate the appointment of a Secretarial Auditor by listed company to conduct a secretarial audit and submit a report in Form MR-3.

Accordingly, the Board of Directors of the Company, on the recommendation of the Audit Committee, has approved the appointment of M/s P B & Associates, Company Secretaries (Firm Registration No. S2024WB972800, COP No. 25291), as the Secretarial Auditor of the Company for a term of five (5) consecutive financial years commencing from FY 2024-25 to 2028-29, to conduct the Secretarial Audit of the Company pursuant to Section 204 of the Act, subject to approval of the Members

The appointment of Secretarial Auditors shall be in terms of the amended Regulation 24A of the SEBI Listing Regulations vide SEBI Notification dated December 12, 2024 and provisions of Section 204 of the Act and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

P B & Associates is a well-known firm of Practicing Company Secretaries founded in 2022 and based in Kolkata. Renowned for its commitment to quality and precision, the firm has been Peer Reviewed and Quality Reviewed by the Institute of Company Secretaries of India (ICSI), ensuring the highest standards in professional practices.

P B & Associates focused on providing comprehensive professional services in corporate law, SEBI regulations,

FEMA compliance, and allied fields, delivering strategic solutions to ensure regulatory adherence and operational efficiency. The firm provides its services to various prominent companies and their expertise has earned the trust of industry leaders across sectors like banking, manufacturing, pharmaceuticals, and public utilities.

P B & Associates has confirmed that the firm is not disqualified and is eligible to be appointed as Secretarial Auditors in terms of Regulation 24A of the SEBI Listing Regulations. The services to be rendered by P B & Associates as Secretarial Auditors is within the purview of the said regulation read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024.

In addition to the secretarial audit, P B & Associates shall provide such other services in the nature of certifications and other professional work, as approved by the Board of Directors. The relevant fees will be determined by the Board, as recommended by the Audit Committee in consultation with the Secretarial Auditors.

The Board recommends the resolution for the approval of the members as an **Ordinary Resolution**.

None of the Directors, Key Managerial Personnel, or their relatives is in any way concerned or interested, financially or otherwise, in the resolution set out in the notice, except to the extent of their professional association (if any) with the proposed appointee.

#### Annexure –I

Disclosure required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard – 2

<b>Name of Director</b>	Sadasivam Anbazhagan
<b>Directors' Identification No.</b>	08965772
<b>Date of Birth</b>	16 <sup>th</sup> January 1976
<b>Date of first Appointment on Board</b>	20 <sup>th</sup> November 2020
<b>Qualification</b>	Diploma in Computer & hardware Technology
<b>Experience</b>	More than 25 yrs entrepreneur exp
<b>Terms &amp; Conditions of Appointment / Re-appointment</b>	As mentioned in the explanatory statement
<b>Sitting Fees</b>	-
<b>Shareholding in Company</b>	NIL
<b>Relationship with the Company &amp; Other Directors</b>	NIL
<b>List of Directorships held in other Companies (excluding foreign, private and Section 8 Companies)</b>	NIL
<b>No. of Board Meeting attended during the year</b>	SEVEN
<b>Memberships / Chairmanships of Audit and Stakeholders' relationship Committees across Public Companies as on date including this company</b>	Committee Chairmanship- Nil Committee Membership- 1
<b>Listed entities from which resigned in the past Three years</b>	NIL

**NOTES:**

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY/PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF. SUCH A PROXY/ PROXIES NEED NOT BE A MEMBER OF THE COMPANY.** A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company.

Corporate members intending to send their authorized representatives to attend the meeting are requested to send a certified copy of the Board resolution to the Company, authorizing their representative to attend and vote on their behalf at the meeting.

The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies etc., must be supported by an appropriate resolution/authority, as applicable.

During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.

2. **Members / proxies** should bring the duly filled Attendance slip enclosed herewith to attend the meeting. Shareholders are requested to tender their attendance slips at the registration counters at the venue of the AGM and seek registration before entering the meeting hall. The shareholder needs to furnish the printed 'attendance slip' along with a valid identity proof such as the PAN card, passport, AADHAR card or driving license, to enter the AGM hall.
3. The Register of Members and the Share Transfer books of the Company will remain closed from 16<sup>th</sup> August 2025 to 23<sup>rd</sup> August 2025 (both days inclusive), for the purpose of Annual General Meeting.
4. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
5. The Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
6. Members holding shares in electronic form are hereby informed that bank particulars against their respective depository account will be used by the company for payment of dividend (declared if any). The company or its Registrars cannot act on any request received directly from the members holding share in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant of the Members. Members holding shares in physical form and desirous of either registering bank particulars or changing bank particulars already registered against their respective folios for payment of dividend are requested to write to the company.
7. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their Demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

8. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their Demat accounts. Members holding shares in physical form can submit their PAN details to the Company.
9. Copies of the 41st Annual Report is being sent to all the members via the permitted mode.
10. Members may also note that 41st Annual Report will also be available on the Company's website [www.zinema.co.in](http://www.zinema.co.in) for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a request for the same, by post free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: [trivikramindustries@gmail.com](mailto:trivikramindustries@gmail.com). The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at [www.bseindia.com](http://www.bseindia.com) and the Notice shall also be available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. <https://www.evoting.nsdl.com/>

Shareholders of the Company are urged to opt for e-communication to help the company contribute to go-green initiative of this nation and the world for a better tomorrow.

11. All documents referred to in the accompanying Notice and the explanatory Statement shall be open for inspection at the Registered Office of the company during normal business hours (10.00 am to 6.00 pm) on all working days except Saturdays, up to and including the date of the Annual General Meeting of the company.
12. Dividend of Rs 0.05p per equity shares has been proposed by the Board of Directors for the year ended 31st March, 2025.
13. Members seeking any information with regard to accounts are requested to write to the undersigned at the Registered Office of the Company, at least 5 days in advance, so as to keep the information ready at the Meeting.
14. Voting through electronic means:

In compliance with provision of section 108 of the companies Act, 2013 and Rule 20 of the companies (Management and Administration) Rules, 2014, the company will provide its members facility to exercise their right to vote in the 41<sup>st</sup> Annual General Meeting (AGM) by electronic means and the business may be transacted through remote e-voting Services provided National Securities Depository Limited (NSDL). Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue

**THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:**

The remote e-voting period begins on Wednesday, 20<sup>th</sup> August 2025 at 09:00 A.M. and ends on Friday 23<sup>rd</sup> August 2025 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Friday 15<sup>th</sup> August 2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Friday 15<sup>th</sup> August 2025.

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





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

**Step 1: Access to NSDL e-Voting system****A) Login method for e-Voting for Individual shareholders holding securities in demat mode**

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> <li>For OTP based login you can click on <a href="https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp</a>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period</li> <li>Existing <b>IDeAS</b> user can visit the e-Services website of NSDL Viz. <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. On the e-Services home page click on the “<b>Beneficial Owner</b>” icon under “<b>Login</b>” which is available under ‘<b>IDeAS</b>’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “<b>Access to e-Voting</b>” under e-Voting services and you will be able to see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. If you are not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select “<b>Register Online for IDeAS Portal</b>” or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting</li> </ol>

	<p>system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</p> <p>4. Shareholders/Members can also download NSDL Mobile App “<b>NSDL Speede</b>” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p><b>NSDL Mobile App is available on</b></p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>App Store</p> </div> <div style="text-align: center;">  <p>Google Play</p> </div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;">   </div>
Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none"> <li>Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; New System Myeasi Tab and then user your existing my easi username &amp; password.</li> <li>After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly.</li> <li>If the user is not registered for Easi/Easiest, option to register is available at CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login &amp; New System Myeasi Tab and then click on registration option.</li> <li>Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in</li> </ol>

	progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.com">evoting@nsdl.com</a> or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800-21-09911

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

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

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

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

4. Your User ID details are given below :

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

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

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
  - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
  - c) How to retrieve your 'initial password'?
    - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
    - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
- a) Click on **"Forgot User Details/Password?"**(If you are holding shares in your demat account with NSDL or CDSL) option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
  - b) **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
  - c) If you are still unable to get the password by aforesaid two options, you can send a request at [evoting@nsdl.com](mailto:evoting@nsdl.com) mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
  - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

**Step 2: Cast your vote electronically on NSDL e-Voting system.****How to cast your vote electronically on NSDL e-Voting system?**

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

**General Guidelines for shareholders**

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to P B & Associates at [csbafnapayal@gmail.com](mailto:csbafnapayal@gmail.com) with a copy marked to [evoting@nsdl.com](mailto:evoting@nsdl.com). Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "**Upload Board Resolution / Authority Letter**" displayed under "**e-Voting**" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com) to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of [www.evoting.nsdl.com](http://www.evoting.nsdl.com) or call on : 022 - 4886 7000 or send a request to Subhashish Sengupta at [evoting@nsdl.com](mailto:evoting@nsdl.com)

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to [trivikramaindustries@gmail.com](mailto:trivikramaindustries@gmail.com)
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to [trivikramaindustries@gmail.com](mailto:trivikramaindustries@gmail.com) If you are an Individual shareholders holding securities in demat mode,

you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode.**

3. Alternatively shareholder/members may send a request to [evoting@nsdl.com](mailto:evoting@nsdl.com) for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

**BY ORDER OF THE BOARD OF DIRECTORS  
FOR ZINEMA MEDIA AND ENTERTAINMENT  
LIMITED**

**Date: 16/07/2025  
Place: Chennai**

**Sd/-  
BASKARAN SATHYA PRAKASH  
(DIN: 01786634)  
MANAGING DIRECTOR**

OUR MAIN ACTIVITY

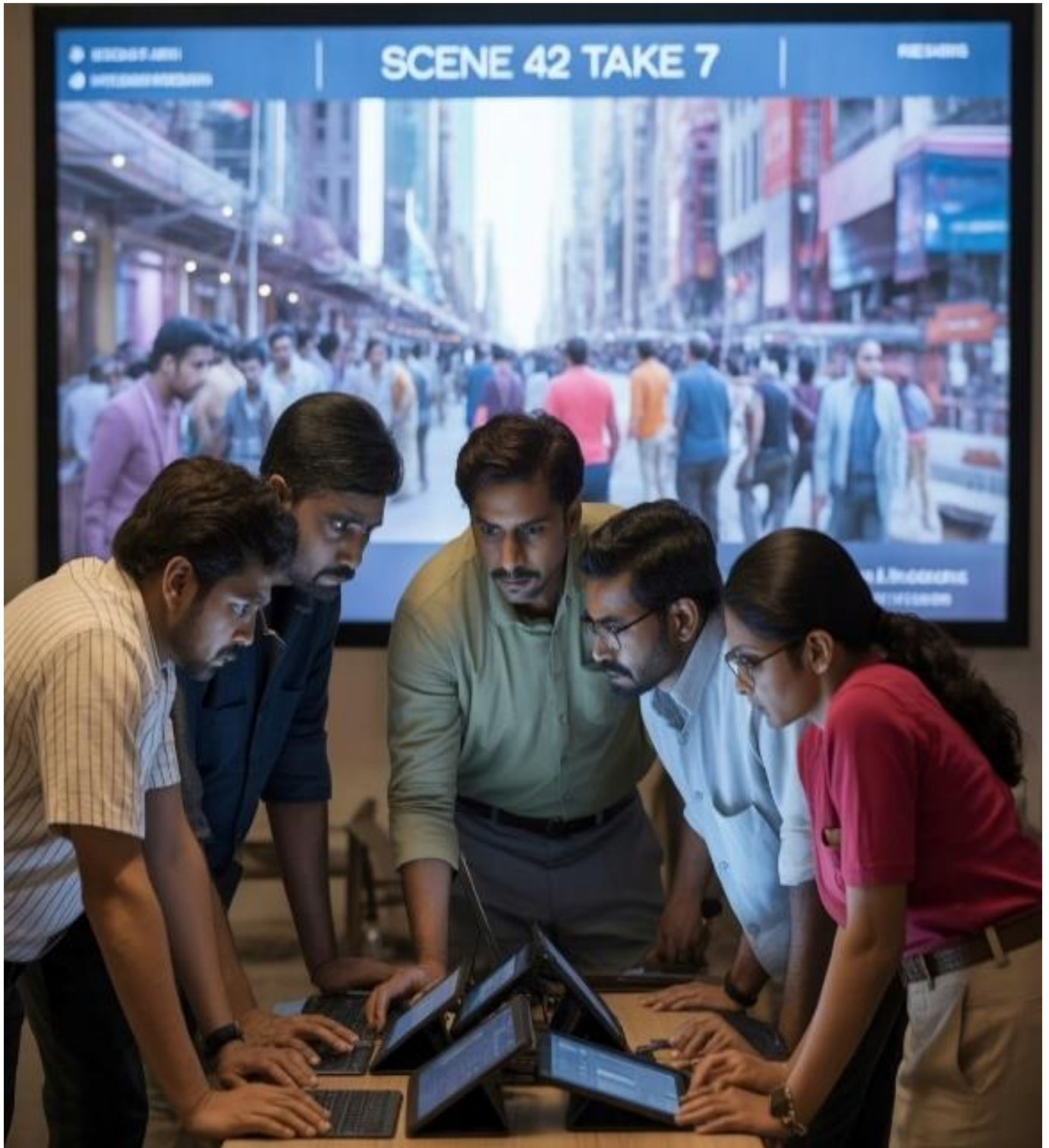












**DIRECTOR'S REPORT**

Dear Members,

We are pleased to present the report on our business and operations for the year ended 31st March, 2025

### 1. Results of our Operations:

The Company's Standalone and Consolidated financial performance for the year ended 31<sup>st</sup> March, 2025 is summarized below;

(Rs. in ,000)

Particulars	Standalone		Consolidated	
	Year Ended 31st March 2025 (Rs.)	Year Ended 31st March 2024 (Rs.)	Year Ended 31st March 2025 (Rs.)	Year Ended 31st March 2024 (Rs.)
Revenue from Operations	3325.00	-	3325.00	-
Other Income	2591.10	4587.37	2591.10	4587.37
Total Income	5916.10	4587.37	5916.10	4587.37
Total Expenses	3003.90	1813.05	3004.26	1813.22
Profit Before Tax	2912.20	2774.32	2911.84	277.15
Tax Expense	-	-	-	-
-Current Tax	-	-	-	-
-Deferred Tax	-	-	-	-
-Mat Credit Entitlement				
Net Profit /Loss for the Year	2912.20	2774.32	2911.84	2774.15
Earning Per Equity	0.41	0.39	0.41	0.39

#### a. Review of operations and affairs of the Company:

##### Standalone:

During the year under review, the Company has incurred a profit before Tax of Rs.2912.20 (in thousand) as compared to previous year profit before Tax of Rs.2774.32 (**in thousand**). The net profits for the year under review has been Rs2912.20 (**in thousand**) as compared to previous year Profit of Rs.2774.32 (in thousands). Your directors are continuously looking for avenues for future growth of the Company in Media and Entertainment Industry.

##### Consolidated:

During the year under review, the Company has incurred a profit after Tax of Rs.2911.84 (**in thousand**) as compared to previous year a profit after Tax of Rs.2774.15 (**in thousands**). The net profits for the year under review has been Rs.2911.84 (**in thousand**) as compared to previous year profit of been Rs.2774.15 (**in thousands**).

#### b. Dividend Distribution Policy

The Dividend Distribution Policy of your Company sets out the parameters and circumstances that will be considered by the Board in determining the distribution of dividend in terms of regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulations, 2015').

The Board of Directors had adopted the revised Dividend Distribution Policy. The revised policy recognizes share buyback in addition to dividend as payout option to the shareholders. It also details the

parameters for overall payout and provides for a greater flexibility to the Board in taking decisions for rewarding the shareholders of the Company and returning cash to them from time to time.

The amended policy is available on the Company's website at [www.zinema.co.in](http://www.zinema.co.in)

### C. Share Capital

As on March 31, 2025, the authorised share capital of the Company stood at ₹8,00,00,000 (Rupees Eight Crore only), divided into 80,00,000 (Eighty Lakh) equity shares of ₹10 (Rupees Ten) each.

Subsequently, pursuant to a special resolution passed by the shareholders at the Extraordinary General Meeting held on May 28, 2025, the authorised share capital of the Company was increased from ₹8,00,00,000 (Rupees Eight Crore) to ₹31,00,00,000 (Rupees Thirty-One Crore), divided into 3,10,00,000 (Three Crore Ten Lakh) equity shares of ₹10 (Rupees Ten) each.

The paid-up equity shares capital of the Company as on March 31, 2025 was ₹7,11,45,000 (Rupees Seven Crore Eleven Lakh Forty-Five Thousand only), comprising 71,14,500 equity shares of ₹10 (Rupees Ten) each, fully paid-up.

### D. Transfer to Reserves:

The Company has not proposed to transfer any amount to any reserve.

### E. Deposits:

During the year under review, your company has not accepted any deposits from the public within the meaning of section 76 of the Companies Act 2013 and the rules made there under. There are no public deposits, which are pending for repayment.

### F. Particulars of loans, guarantees or investments:

Loans and investments covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

### G. Particulars of contracts or arrangements made with related parties:

During the financial year 2024-25, your Company has entered into transactions with related parties as defined under Section 2(76) of the Companies Act, 2013 read with Companies (Specification of Definitions Details) Rules, 2014, which were in the ordinary course of business and on arms' length basis and in accordance with the provisions of the Companies Act, 2013, Rules issued thereunder and SEBI (LODR) Reg, 2015. The particulars of every contract or arrangement entered into by the company with related parties referred to in Sub-Section (1) of Section 188 of the Companies Act 2013 including certain arm's length transactions under third proviso there to have been disclosed in Note No. 26 and Form No. AOC – 2 as **Annexure I**. Your attention is drawn to the Related Party disclosure in Note No. 28 of the Standalone Financial Statements.

During the financial year 2024-25, there were no materially significant related party transactions entered into by the Company, which may have a potential conflict with the interest of the Company at large. There were no pecuniary relationship or transactions entered into by any Independent Director with the Company during the year under review. The Policy on Related Party Transaction is available on our website [www.zinema.co.in](http://www.zinema.co.in)

**H. Variation in market Capitalization:**

Particulars	As at 31st March, 2025	As at 31st March, 2024	Increase / Decrease in %
Market Value per share	17.40	20	-2.60
No. of Shares	71,14,500	71,14,500	-
Market Capitalization	12,37,92,300	14,22,90,000	-
EPS (Standalone)	0.41	0.39	-0.02
Price earnings ratio	42.44	51.28	-8.84

**I. Management's Discussion and Analysis:**

Management's Discussion and Analysis Report for the year under review, as stipulated under SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, is appended as **Annexure II** to this report.

**J. Director's Responsibility Statement:**

Pursuant to Section 134(3) (c) and Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- in the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;
- the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- all the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 (erstwhile Companies Act, 1956) for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- the directors have prepared the annual accounts on a going concern basis;
- the directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
- the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**K. Recommendations of the Audit Committee:**

During the year under review, all the recommendations made by the Audit Committee were accepted by the Board.

**2. Human Resource Management:**

To ensure good human resources management at "Zinema Media and Entertainment Limited", we focus on all aspects of the employee lifecycle. This provides a holistic experience for the employee as well. During their tenure at the Company, employees are motivated through various skill-development, engagement and volunteering programs.

All the while, we create effective dialogs through our communication channels to ensure that the feedback reach the relevant teams, including the leadership.

**a. Particulars of employees:**

The table containing the particulars of employees in accordance with the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is appended as **Annexure III** to this report.

There are no employees who were in receipt of remuneration in excess of the ceiling prescribed in the Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The Details of the Top 10 employees as on 31st March, 2025 as prescribed in the Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as **Annexure IV** to this report;

The Company has currently provided Employee Stock Option Scheme to its Managing Director Mr. Baskaran Sathya Prakash and Mr. Dinesh Raj as incentives.

**b. Key Managerial Personnel:**

**i. Managing Director or Chief Executive Officer or Manager and in their absence, a Whole-Time Director:**

- Mr. Baskaran Sathya Prakash (DIN: 01786634) continues to be the Managing Director of the Company.

**ii. Company Secretary cum Compliance Officer:**

- Ms Monika Singh (07<sup>th</sup> April 2023 to 31<sup>st</sup> December 2024)
- Mr. Nilesh Kumar Banka (01<sup>st</sup> May 2025- 30<sup>th</sup> June 2025)
- Ms. Raveena Agarwal (appointed on 16<sup>th</sup> July 2025)

**iii. Chief Financial Officer (CFO):**

- Mr. Anbalagan Dinesh

**3. Corporate Governance:**

Corporate governance is an ethically driven business process that is committed to values aimed at enhancing an organization's brand and reputation. This is ensured by taking ethical business decisions and conducting business with a firm commitment to values, while meeting stakeholders' expectations. At Zinema Media and Entertainment Limited it is imperative that our company affairs are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders. The Company is committed to maintain the highest standards of corporate governance and adhere to the corporate governance requirements set out by SEBI. The Company has also implemented several best corporate governance practices as prevalent globally.

In-pursuance of Regulation 15(2) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 the compliance of Regulation 17 to 27 and Clauses (b) to (i) of Regulation 46(2) & para C, D, E of Schedule V of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 is not applicable for a company having paid up of 10 Crore or Net-worth of 25 Crore, in the immediate preceding FY & for a listed entity which has listed its specified securities on the SME Exchange.

*As the securities of your Company are listed at BSE-SME Platform, the Corporate Governance Report as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to our Company.*

**a. Compliance Department:**

During the year under review, following changes took place with respect to the Compliance Officer of the Company:

Ms. Monika Singh (Membership No. ACS44801), who was appointed as the Company Secretary and Compliance Officer on 07<sup>th</sup> April 2023 has resigned with effect from **11th January 2025**.

Subsequently, **Mr. Nilesh Kumar Banka** was appointed as the Company Secretary and Compliance Officer with effect from **25th April 2025**. His tenure was concluded on **30th June 2025**, following termination from the Board.

**Ms. Raveena Agarwal** has been appointed as the Company Secretary and Compliance Officer with effect from **16th July 2025**.

The compliance department of the company is responsible for independently ensuring that the operating and business units comply with regulatory and internal guidelines. New instructions/guidelines issued by the regulatory authorities were disseminated across the company to ensure that the business and business units operate within the boundaries set by the regulators and that compliance risks are suitably monitored and mitigated in course of their activities & processes.

**b. Information on the Board of Directors of the Company:**

During the year 2024-2025, following changes took place in the Composition of Board of Directors of the Company;

1. Mr. Narsing Balwanth Singh (DIN: 06560717) tendered his resignation as Director, effective October 1, 2024.
2. Mr. Kannabiran Navakumar (DIN: 01678415) resigned from the position of Director, effective April 25, 2025.
3. Mr. Manu Padhmanaban Nair (DIN: 06810682) passed away on December 2, 2024. In view of his demise, he ceased to hold office as Director of the Company with effect from immediate basis.
4. Mr. Potabattula Praveen resigned from the position of Chief Financial Officer (CFO) with effect from October 15, 2024.
5. Mr. Anbalagan Dinesh was appointed as the Chief Financial Officer (CFO) of the Company, effective May 1, 2025.
6. Ms. Monika Singh, Company Secretary, resigned with effect from January 1, 2025.
7. Mr. Nilesh Kumar Banka was appointed as the Company Secretary and Compliance Officer with effect from April 25, 2025. His tenure concluded on June 30, 2025, following termination by the Board.
8. Ms. Raveena Agarwal has been appointed as the Company Secretary and Compliance Officer with effect from July 1, 2025.

9. Ms. Shivani Marda (DIN: 10801046) was appointed as an Additional Director (Independent) with effect from April 25, 2025. She has been appointed as an Independent Director for a term of five years commencing from May 28, 2025 to May 28, 2030.
10. Ms. Uma Maheswari (DIN: 08597408) was appointed as an Additional Director (Independent) with effect from April 25, 2025. She has been appointed as an Independent Director for a term of five years commencing from May 28, 2025 to May 28, 2030.
11. Mr. Sadasivam Anbazhagan (DIN: 08965772) whose designation was changed from Non - Executive Director to Independent Director with effect from July 5, 2025.
12. Mrs. Dinesh Raj (DIN: 07113950) was re-designated as Joint Managing Director with effect from April 25, 2025.

**c. Board Diversity:**

The Company recognizes and embraces the importance of a diverse board in its success. We believe that a truly diverse board will leverage differences in thought, perspective, knowledge, skill, regional and industry experience, cultural and geographical background, age, ethnicity, race and gender, which will help us retain our competitive advantage. The Board has adopted the Board Diversity Policy which sets out the approach to diversity of the Board of Directors. The Board Diversity Policy is available on our website [www.zinema.co.in](http://www.zinema.co.in).

**d. Details with regards to meeting of Board of Directors of the Company at attendance thereof:**

**(i) Composition of the Board of Directors as on the date of this Report is mentioned below:**

Name of the Director	Designation	Category
Mr. Baskaran Sathya Prakash	Managing Director	Executive Director
Mr. Sadasivam Anbazhagan	Director	Independent Director
Ms. Shivani Marda	Director	Independent Director
Ms. Uma Maheswari	Director	Independent Director
Mr. Dinesh Raj	Joint Managing Director	Executive Director
Mr. Anbalagan Dinesh	CFO	CFO
Ms. Raveena Agarwal	Company Secretary	Company Secretary

**(ii) Meeting of Board of Directors and Attendance during the Year:**

During the FY 2024-25, 7(Seven) meetings of the Board of Directors of the Company were held i.e on 30/05/2024, 26/07/2024, 29/07/2024, 01/10/2024, 14/11/2024, 11/01/2025 and 23/01/2025

Details of the attendance at the Board Meetings during the financial year and at the last Annual General Meeting and also the number of Directorships held by Directors is mentioned below;

Name of Director	Attendance Particulars		No. of Directorships in other Public Company*	No. of Chairmanship/ Membership of Board Committees in other Companies#	
	Board Meetings	Last AGM		Chairman	Member
Mr. Baskaran Sathya Prakash	7	Yes	Nil	Nil	Page 130

Mr. Narsing Balwanth Singh	3	Yes	Nil	Nil	Nil
Mr. Sadasivam Anbazhagan	7	Yes	Nil	Nil	Nil
Mr. Kannabiran Navakumar	7	Yes	Nil	Nil	Nil
Mr Manu Padhmanaban Nair	4	Yes	Nil	Nil	Nil
Mr Dinesh Raj	7	Yes	Nil	Nil	Nil

**Note:**

- *Mr. Narsing Balwanth Singh (DIN: 06560717) tendered his resignation as Director, effective October 1, 2024.*
- *Mr. Kannabiran Navakumar (DIN: 01678415) resigned from the position of Director, effective April 25, 2025.*
- *Mr. Manu Padhmanaban Nair (DIN: 06810682) passed away on December 2, 2024. In view of his demise, he ceased to hold office as Director of the Company with effect from immediate basis*
- *Mr. Potabattula Praveen resigned from the position of Chief Financial Officer (CFO) with effect from October 15, 2024.*
- *Ms. Moniaka Singh, Company Secretary, resigned with effect from January 1, 2025.*
- *Mr. Nilesh Kumar Banka was appointed as the Company Secretary and Compliance Officer with effect from April 25, 2025. His tenure concluded on June 30, 2025, following termination by the Board.*

*The Directorships held by the Directors as mentioned below don't include Alternate Directorships and Directorships held in Foreign Companies, and Companies registered under Section 25 of the Companies Act, 1956 or Section 8 of the Companies Act, 2013.*

*In accordance with Regulation 26(b) of SEBI Listing Regulations, Memberships / Chairmanships of only the Audit Committees and Stakeholders Relationship Committee in all Public Limited Companies has only been considered.*

**e. Policy on Directors' appointment and remuneration:**

The current policy is to have an appropriate mix of executive, non-executive and independent directors to maintain the independence of the Board, and separate its functions of governance and management. As on 31st March, 2025, the Board consist of 6 Members, 3 of whom are Executive Director and 1 of whom is a Non-Executive Director and the other 2 are Independent Directors. The Board periodically evaluates the need for change in its composition and size.

The Policy of the Company on Director's Appointment and Remuneration, including criteria for determining qualifications, positive attributes, independence of director and other matters provided under Section 178(3) of the Companies Act, 2013, adopted by the Board, is available on the Company Website: [www.zinema.co.in](http://www.zinema.co.in) We affirm that the Remuneration paid to the director is as per the terms laid out in the said policy.

**f. Declaration by Independent Directors:**

The Company has received necessary declarations from each Independent Director under Section 149(7) of the Companies Act, 2013, that they meet the criteria of independence laid down in Section 149(6) of the Companies Act, 2013 and Regulation 16(b) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

**g. Training of Independent Directors:**

Every new Independent Director at the time of appointment is issued a detailed Appointment Letter incorporating the role, duties and responsibilities, remuneration and performance evaluation process, Code of Conduct and obligations on disclosures.

Further every new Independent Director is provided with copy of latest Annual Report, the Code of Conduct, the Code of Conduct for Internal Procedures and to Regulate, Monitor and Report Trading by Insiders (“Code of Conduct - PIT”) and the Code of Practices & Procedures for Fair Disclosure of Unpublished Price Sensitive Information (the “Fair Practice Code”), Tentative Schedule of upcoming Board and Committee meetings.

The Company through its Executive Directors / Key Managerial Personnel conducts programs / presentations periodically to familiarize the Independent Directors with the strategy, operations and functions of the Company.

Thus, such programs / presentations provide an opportunity to the Independent Directors to interact with the senior leadership team of the Company and help them to understand the Company’s strategy, business model, operations, service and product offerings, markets, organization structure, finance, human resources, technology, quality, facilities and risk management and such other areas as may arise from time to time. The Policy on the Familiarization Program for Independent Directors is available on our website [www.zinema.co.in](http://www.zinema.co.in)

**h. Board’s Committees:****i. Composition of the Committees of the Board as on the date of this Report is mentioned below;**

Name of the Committee	Name of the Company Member	Position in the Committee
<b>Audit Committee</b>	Mr. B. Sathya Prakash	Member
	Ms. Shivani Marda	Chairman
	Ms. Uma Maheswari	Member
<b>Nomination and Remuneration Committee</b>	Mr. Sadasivam Anbazhagan	Chairman
	Ms. Shivani Marda	Member
	Ms. Uma Maheswari	Member
<b>Stakeholder Relationship Committee</b>	Mr. Sadasivam Anbazhagan	Chairman
	Ms. Shivani Marda	Member
	Ms. Uma Maheswari	Member

**ii. Meeting of Audit Committee and Attendance:**

During the financial year under review, the Audit Committee Meetings were held 5 times ie 30/05/2024, 26/07/2024, 29/07/2024 14/11/2024 and 23/01/2025 and the attendance of the members at the Audit Committee meetings was as follows:

Name of the Director	Attendance Particulars	
	Meeting Held during the tenure	Meeting Attended during the tenure
Mr. Manu Padmanabhan Nair	4	4

Mr. Kannabiran Navakumar	5	5
Mr. Baskaran Sathya Prakash	5	5

# Note:

- *Mr. Kannabiran Navakumar (DIN: 01678415) resigned from the position of Director, effective April 25, 2025.*
- *Mr. Manu Padhmanaban Nair (DIN: 06810682) passed away on December 2, 2024. In view of his demise, he ceased to hold office as Director of the Company with effect from immediate basis.*

### iii. Meeting of Nomination and Remuneration Committee and Attendance:

During the financial year under review, the Nomination and Remuneration Committee Meetings was held 2 times ie 26/07/2024 and 29/07/2024 viz., and the attendance of the members at the Nomination and Remuneration Committee meeting was as follows

Name of the Director	Attendance Particulars	
	Meeting Held during the tenure	Meeting Attended during the tenure
Mr. Manu Padmanabhan Nair	2	2
Mr. Kannabiran Navakumar	2	2
Mr. Baskaran Sathya Prakash	2	2

# Note:

- *Mr. Kannabiran Navakumar (DIN: 01678415) resigned from the position of Director, effective April 25, 2025.*
- *Mr. Manu Padhmanaban Nair (DIN: 06810682) passed away on December 2, 2024. In view of his demise, he ceased to hold office as Director of the Company with effect from immediate basis.*

### iv. Meeting of Stakeholder Relationship Committee and Attendance:

During the financial year under review, the Stakeholder Relationship Committee Meetings was held 2 times ie 30/05/2024 and 14/11/2024 viz., and the attendance of the members at the Nomination and Remuneration Committee meeting was as follows:

Name of the Director	Attendance Particulars	
	Meeting Held during the tenure	Meeting Attended during the tenure
Mr. Manu Padmanabhan Nair	2	2
Mr. Kannabiran Navakumar	2	2
Mr. Baskaran Sathya Prakash	2	2

# Note:

- *Mr. Kannabiran Navakumar (DIN: 01678415) resigned from the position of Director, effective April 25, 2025.*
- *Mr. Manu Padhmanaban Nair (DIN: 06810682) passed away on December 2, 2024. In view of his demise, he ceased to hold office as Director of the Company with effect from immediate basis*

### i. Board Evaluation:

The Board of Directors has carried out an annual evaluation of its “own performance”, its “Board committees” and of “individual directors” in accordance with the provisions of the Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015.

The performance of the Board was evaluated by the Board after seeking inputs from all the directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.

The Board and the Nomination and Remuneration Committee (“NRC”) reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the Board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

In a separate meeting of independent Directors, performance of non-independent directors, performance of the board as a whole was evaluated, the same was discussed in the Board meeting that followed the meeting of the independent Directors at which the report as submitted by the Independent Directors was taken on record and discussed.

**j. Listing:**

The Equity Shares of “Zinema Media and Entertainment Limited” (Scrip Code: 538579) is listed on the BSE-SME platform.

Your Company paid the Listing Fees to the BSE Limited for FY 2023-2024 as well as for 2024-2025 in terms of Uniform Listing Agreement entered with the said Stock Exchange(s).

**k. Insider Trading:**

In compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015, your Company has constituted a comprehensive Code titled as “Code of Conduct for Internal Procedures and to Regulate, Monitor and Report Trading by Insiders” which lays down guide lines and advises the Directors and Employees of the Company on procedures to be followed and disclosures to be made while dealing in securities of the Company. The said policy is available on our website [www.zinema.co.in](http://www.zinema.co.in)

**4. Auditors:**

**a. Statutory Auditor:**

M/s Ganesamoorthy. T & Associates, Chartered Accountants (Firm Registration No: 013934S) be and are hereby appointed as the Statutory Auditors of the Company to hold office till the conclusion of Annual General Meeting of the Company to be held in the year 2029.”

The Company has received a Certificate from them to the effect that their appointment, if made, would be as per the requirements specified under Section 141 of the Act and the Rules framed there under for reappointment as Auditors of the Company. The Notes on Accounts read with the Auditors’ Reports are self-explanatory and therefore, do not call for any further comments or explanations.

The Statutory Auditor’s Report does not contain any qualification, reservation or adverse remark. The observation of Auditors in the Auditor’s Report is explained, wherever necessary in the appropriate notes of the accounts. Further, no Fraud was reported by the auditor of the company.

**b. Secretarial Auditors**

Pursuant to Section 204 of the Companies Act, 2013 *inter-alia* requires every listed Company to annex with its Board's report, a Secretarial Audit Report given by a Company Secretary in practice, in Form MR-3

The Board of Directors appointed M/s P B & Associates, Practicing Company Secretaries as Secretarial Auditor to conduct Secretarial Audit of the Company for the Financial Year 2024-25 and her report is annexed to this Board report. In connection, with the auditor observation in the report, it is clarified that she has conducted the Secretarial Audit of the compliance of the applicable statutory provisions & the adherence to good corporate practice. The Secretarial Audit was conducted in a manner that provided her a reasonable basis for evaluating the corporate conducts/statutory compliance & expressing her opinion.

**5. Reporting of Fraud by Auditors:**

No Fraud has been reported by the Auditors of the Company under Section 143(12) of the Companies Act, 2013.

**6. Internal Financial Control**

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

**7. Risk Management:**

The Company has a robust Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The business risk framework defines the risk management approach across the enterprise at various levels including documentation and reporting. The framework has different risk models which help in identifying risks trend, exposure and potential impact analysis at a Company level as also separately for business segments. The Company has identified various risks and also has mitigation plans for each risk identified. The Risk Management Policy of the Company is available on our website [www.zinema.co.in](http://www.zinema.co.in)

**8. Vigil Mechanism:**

- a. The Company has established a mechanism for Director's and Employee's to report their concerns relating to fraud, malpractice or any other activity or event which is against the interest of the Company.
- b. The Whistle Blower Policy is in place. Employees can report to the Management concerned unethical behavior, act or suspected fraud or violation of the Company's Code of Conduct Policy. No Employee has been denied access to the Audit Committee. The Whistle Blower Policy is available on our website [www.zinema.co.in](http://www.zinema.co.in)

**9. Prevention Of Sexual Harassment Mechanism**

As per the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has formulated a Policy on Prevention of Sexual Harassment at Workplace for prevention, prohibition and redressal of sexual harassment at workplace and an Internal Complaints Committees has also been set up to redress any such complaints received.

During the year under review, the Company has not received any complaint from the employees related to sexual harassment.

#### 10. Statement on Material Subsidiary:

The Company throughout the FY 2024-25 had only a Subsidiary Company i.e., M/s. CKM Homecare Solutions Private Limited.

During the FY 2024-25, the Board of Directors ('the Board') reviewed the affairs of the subsidiaries. In accordance with Section 129(3) of the Companies Act, 2013, we have prepared consolidated financial statements of the Company with that of its subsidiary, which form part of the Annual Report. Further, a statement containing the salient features of the financial statement of our subsidiaries in the prescribed format AOC-1 is appended as **Annexure VI** to the Board's report. The statement also provides the details of performance, financial position of the subsidiary.

In accordance with Section 136 of the Companies Act, 2013, the audited financial statements, including the consolidated financial statements and related information of the Company and audited accounts of our subsidiary, are available on our website [www.zinema.co.in](http://www.zinema.co.in). These documents will also be available for inspection during business hours at the registered office of the company.

The Policy on Identification of Material Subsidiaries is available on our website [www.zinema.co.in](http://www.zinema.co.in)

#### 11. Provisions, Contingent Liabilities and Contingent Assets:

The Indian Accounting Standards (Ind AS), as notified by the Ministry of Corporate Affairs in February, 2015, have been applicable to the specified class of companies. Accounting Standards are applicable to entities to whom Ind AS are not applicable. However, the Ministry of Corporate Affairs has requested the Accounting Standards Board of the Institute of Chartered Accountants of India (ICAI) to upgrade Accounting Standards, as notified under Companies (Accounting Standards) Rules, 2006, to bring them nearer to Indian Accounting Standards. Accordingly, the Accounting Standards Board (ASB) of ICAI has initiated the process of upgradation of these standards which will be applicable to all companies having net-worth less than Rs. 250 crores including non-corporate entities.

In this direction, the ASB has finalized AS 37, Provisions, Contingent Liabilities and Contingent Assets. For formulating AS 37, Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets, has been taken as the base. Major differences between draft AS 37 and Ind AS 37 are given in Appendix 1 of the AS 37. Major differences between draft AS 37 and AS 29 are given in Appendix 2 of the AS 37. *Hence forth this is not clause applicable on the company*

#### 12. Corporate Social Responsibility:

As per the provision of Section 135 of the Companies Act, 2013, all companies having a net worth of Rs.500 crore or more, or a turnover of Rs.1,000 crore or more or a net profit of Rs.5 crore or more during any financial year are required to constitute a CSR committee and hence our Company do not meet the criteria as mentioned above, the Company has not constituted any Corporate Social Responsibility Committee; and has not developed and/or implemented any Corporate Social Responsibility initiatives and the provisions of Section 135 of the Companies Act, 2013 is *not applicable* to the Company.

#### 13. Particulars on conservation of energy, research and development, technology absorption and foreign exchange earnings and outgo:

##### (i) Energy Conservation:

Conservation of energy continues to receive increased emphasis and steps are being taken to

reduce the consumption of energy at all levels. The Company has taken steps to conserve energy in its office use, consequent to which energy consumption had been minimized. No additional Proposals/ Investments were made to conserve energy.

Since the Company has not carried on industrial activities, disclosure regarding impact of measures on cost of production of goods, total energy consumption etc., are not applicable.

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

The Company has not earned or spent any foreign exchange during the year under review.

**(iii) Research and Development & Technology Absorption:**

The Company has not adopted any technology for its business and hence no reporting is required to be furnished under this heading. The Company will adopt necessary technology as and when required in the furtherance of the business.

**14. Others:**

**a. Extract of Annual Return:**

The Annual Return as required under Section 92 of the Companies Act, 2013 has been published on the website of the Company which can be accessed through the following link <http://zinema.co.in/investorrelation.aspx>

**b. Significant and Material Orders:**

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

**c. Disclosure under the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act 2013:**

The Company has in place an Anti-Sexual Harassment Policy in line with the requirement of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act 2013. All the employees (permanent, Contractual, temporary, Trainees) are covered under this policy.

During the year under review, no complaints were received falling under the category of Sexual Harassment of Women.

**d. Secretarial Standards:**

The Company has complied with all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

**e. Soliciting Shareholder's Information:**

This is to inform you that the company is in the process of up dation of records of the shareholders in order to reduce the physical documentation as far as possible

With new BSE Uniform listing agreement, it is mandatory for all the investors including transferors to complete their KYC information. Hence, we have to update your PAN No., Phone no. and e-mail id in our records.

Further, in view of the SEBI Circular SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 and the corresponding amended circular SEBI/HO/MIRSD/DOS3/CIR/P/2018/115 dated 16th July, 2018 have requested all the listed companies to comply with the procedures mentioned in the Circulars. To achieve this, we solicit your co-operation in providing the following details to us;

- If you are holding the shares in dematerialized form, you may update all your records with your Depository Participant (DP).
- If you are holding shares in physical form, you may provide the following:
  - Folio No.
  - Name
  - Pan No.
  - E-mail ID
  - Telephone No.
  - Specimen Signatures (3 in Nos.)

**f. Share Transfer System:**

With reference to the SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated 08th June, 2018 the shares of the Company can be transferred only in dematerialized form w.e.f. December 05, 2018 and thus with a view to facilitate seamless transfer of shares in future and as advised by the Stock Exchanges, the shareholders holding shares in physical form are to be advised to dematerialize their shareholding in the Company.

**g. Issue of Equity Share Capital:**

During the Financial year under review the Company has not made any further issue of shares and the share capital remains same as at the end of previous year. Company has obtained Shareholders approval by passing special resolution at the EGM held on 28-05-2025 for increase in Equity Share Capital.

**15. ACKNOWLEDGEMENT:**

Your directors wish to place on record their appreciation for the contribution made by the employees at all levels because without their hard work, and support, your company's achievements would not have been possible. Your directors also wish to thank its customers, dealers, agents, suppliers, investors and bankers for their continued support and faith reposed in the company.

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**Date: 16/07/2025**  
**Place: Chennai**

**Baskaran Sathya Prakash**  
**Managing Director**  
**(Din: 01786634)**

**Sadasivam Anbazhagan**  
**Director**  
**(Din: 08965772)**

**Annexure - I****FORM NO. AOC -2**

**(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and  
Rule 8(2) of the Companies (Accounts) Rules, 2014.**

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

**1. Details of contracts or arrangements or transactions not at Arm's length basis:**

There were no contracts or arrangements or transactions entered in to during the year ended 31<sup>st</sup> March, 2025, which were not at arm's length basis.

**2. Details of contracts or arrangements or transactions at Arm's length basis:**

<b>I</b>		
(a)	Name (s) of the related party & nature of relationship	NIL
(b)	Nature of contracts/arrangements/transaction	
(c)	Duration of the contracts/arrangements/transaction	
(d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
(e)	Date of approval by the Board	
(f)	Amount of Transaction during the FY	
(g)	Amount paid as advances, if any during the FY	

**For Zinema Media and Entertainment Limited**

**Date: 16/07/2025**

**Place: Chennai**

**Baskaran Sathya Prakash**

**Managing Director**

**(Din: 01786634)**

**Sadasivam Anbazhagan**

**Director**

**(Din: 08965772)**

Annexure - II**MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

The Company has forayed into the media industry attracted by its lucrative Margins and Ease of Operations.

**1. INDUSTRY OVERVIEW:**

During the year 2024-2025, indications show that change in the media and entertainment business is likely to continue. Studios and video streamers face the reality of their own market disruption, trying to find profits in a less profitable business. They not only compete with each other for attention, time, and revenues, but with social media, user-generated content, and video games. The latter have evolved more quickly, staying close to younger demographics.

While streaming video on demand (SVOD) services spend billions on content to tempt fickle subscribers, social media services have more free video content than they can manage. Top social media services are leaning into user-generated video content (UGC), emphasizing users' interests more than their connections—and looking more like a new kind of personalized TV. While the creator economy has supported social media and brought independent creators closer to their audiences, creator incomes are still lean and unreliable. Leading UGC services seem unsure how best to support their content creators and brand ambassadors while keeping their own costs down. At the same time, more socializing may be shifting into messaging services that lean into utility more than entertainment.

This year's outlook doesn't have its own chapter on video games. Instead, gaming is represented throughout. In 2024, the story of gaming is that it is impacting every part of the media and entertainment industry. All entertainment strategies should consider video games, from simple mobile games to massively multiplayer services and rich hyper-realistic narrative game worlds. Gaming may also highlight the tight communities and fandoms that can help sustain and amplify entertainment franchises. In 2025, it may become clear that video, social, messaging, and interactive are all part of the same ecosystem of engagement.

**2. SWOT ANALYSIS & OUTLOOK:****a. Strengths**

When media industries tout their strengths, they often mean their customers rather than the journalism awards sitting on the trophy shelf. They might note their total volume of customers, or their market dominance in demographics that your business covets. Consider larger trends as well as specific. If you're looking to invest or advertise, broadcast television rules if you want the broadest audience, but doesn't have the influence it once did, for example. Brand names can also be a strength. Both customers and advertisers may want to be associated with media outlets considered elite news and entertainment sources.

**b. Weaknesses**

Every media outlet engages in a fierce competition for a larger share of audience. At any given time, ratings or circulation figures are a weakness for some industry sectors. Cost structure is a weakness in some traditional media industries, where a change in audience media preferences has left a solid brand, but a bloated workforce and narrowing customer base. New media can have a similar problem, with founders and investors pouring cash into their vision of the future that results in an unsustainable amount of red ink.

**c. Opportunities**

Traditional media industries are looking to monetize their offerings on the Internet, or turn their free social media outlets into effective sales pitches for their pay offerings. There's also the time-honored opportunities presented by the expansion of markets. Combine them both, and media

outlets may find it profitable to specialize in niche content that's more popular outside of their traditional geographic footprint, and sell targeted Web advertisements to bring in the necessary revenue. The shifting consumer preferences, while often viewed as a negative, also provides opportunities for media organizations to benefit. People using the Internet to get their news may lower the market for the physical newspaper, but create new opportunities to market its content, for example.

#### **d. Threats**

Disruptive technologies are a threat to media industries that haven't been proactive in using them for their benefit. User-generated content, whether it's a popular series of YouTube videos or the hottest social media site that everyone's obsessing over, also takes eyeballs away from established media industries. Fragmentation is a further threat for those who depend on a high volume of customers, as broadcast TV networks, radio and newspapers in particular have found out. If you're a business looking to get the most comprehensive coverage possible in your advertising, doing it through the leading local radio station has less appeal if the ratings are far from what they once were.

### **3. RISK MANAGEMENT:**

The Company has a robust Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The business risk framework defines the risk management approach across the enterprise at various levels including documentation and reporting. The framework has different risk models which help in identifying risks trend, exposure and potential impact analysis at a Company level as also separately for business segments. The Company has identified various risks and also has mitigation plans for each risk identified. The Risk Management Policy of the Company is available on our website [www.zinema.co.in](http://www.zinema.co.in)

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

### **4. INTERNAL CONTROL SYSTEMS & ADEQUACY:**

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

The Company has retained the services of independent firms of Professionals to function as internal auditors and provide reports and effectiveness of internal control measures are reviewed by top management and audit committee of the Board.

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

**5. HUMAN RESOURCE:**

The Company firmly believes that human resources is an important instrument to provide proper communication of the Company's growth story to its stake holders and plays vital role in the overall prospects of the Company. So, the Company takes possible steps for the welfare of its manpower. The employee relationship was cordial throughout the year. We as on 31<sup>st</sup> March, 2025 have 4 employees on our rolls.

**6. DISCLOSURES ON NON-MANDATORY REQUIREMENTS**

Adoption of non-mandatory requirements of Listing Regulations is being reviewed by the Board from time-to-time.

**a. Compliance with Secretarial Standards**

The Institute of Company Secretaries of India, a Statutory Body, has issued Secretarial Standards on various aspects of corporate law and practices. The Company has complied with each one of them.

**b. Distribution of Shareholding as on 31<sup>st</sup> March 2025**

No. of Equity Shares	No. of Share Holders	% of Share Holders	Total No. of Shares Held	% of Share Holding
1 - 100	0	0	0	0
101 - 200	0	0	0	0
201 - 500	0	0	0	0
501 - 1000	0	0	0	0
1001 - 5000	27	19.57	108000	1.52
5001 - 10000	57	41.3	456000	6.41
10001 - 100000	41	29.71	1665000	23.4
100001 and above	13	9.42	4885500	68.67
<b>Total....</b>	<b>138</b>	<b>100</b>	<b>7114500</b>	<b>100</b>

**Shareholding Pattern as on 31<sup>st</sup> March 2025**

Categories	No. of Shares	% Shareholding
Resident Individuals	2672000	74.26
Corporate Promoter Under Same	598130	0.74
Bodies Corporate	2494670	6.62
Clearing Members	16000	0.74
Promoter	826700	0.74
Promoter Relatives	60000	0.74
N.R.I	16000	0.74
Hindu Undivided Family	431000	15.44
<b>Total</b>	<b>7114500</b>	<b>100.00</b>

**c. Dematerialization of Equity Shares & Liquidity**

The Company has entered into agreements National with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) whereby shareholders have an option to dematerialize their shares with either of the Depositors.

**7. CAUTIONARY STATEMENT:**

The report may contain statements that the Company believes are or may be considered to be “forward looking statement” that describes our objectives, plan or goals. All these forward-looking statements are subject to certain risks and uncertainties including but not limited to Government action, economic development, risks inherent in the Company’s growth strategy and other factors that could cause the actual results to differ materially from those contemplated by the relevant forward-looking statements.

**For Zinema Media and Entertainment Limited**

**Date: 16/07/2025**

**Place: Chennai**

**Baskaran Sathya Prakash**

**Managing Director**

**(Din: 01786634)**

**Sadasivam Anbazhagan**

**Director**

**(Din: 08965772)**

Annexure - III**DETAILS OF DIRECTORS AND EMPLOYEE  
REMUNERATION**

**Information as per Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:**

Sl. No.	Particulars	Details
1.	The ratio of the remuneration of each director to the median employee's remuneration for the financial year.	Mr. Baskaran Sathya Prakash has been the Managing Director of the Company during the FY 2024-25 and is continuing as the Managing Director of the company as on the date of this report. Further he does not draw any remuneration and therefore the ratio of the remuneration of each director to the median employee's remuneration cannot be calculated.
2.	The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.	Mr. Baskaran Sathya Prakash has been the Managing Director of the Company during the FY 2024-25 and is continuing as the Managing Director of the company as on the date of this report. Further he does not draw any remuneration. Thus, the question of increase in the remuneration does not arise. During the financial year 2024-25, there was no revision in the remuneration of Mr. Praveen Potabattula, Chief Financial Officer of the Company. Further, during the said period, Ms. Monika Singh continued to serve as the Company Secretary of the Company without any increase in her remuneration.
3.	The percentage increase in the median remuneration of employees in the financial year.	The percentage increase in the median remuneration of employees in the financial year was nil
4.	The number of permanent employees on the rolls of company.	The Company as on 31 <sup>st</sup> March, 2025 has 4 employees.
5.	Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and any exceptional circumstances for increase in the managerial remuneration.	No Average percentile increase
6.	If remuneration is as per the remuneration policy of the company.	It is hereby affirmed that the remuneration paid is as per the remuneration policy of the Company.

**For Zinema Media and Entertainment Limited**

**Date: 16/07/2025**  
**Place: Chennai**

**Baskaran Sathya Prakash**  
**Managing Director**  
**(Din: 01786634)**

**Sadasivam Anbazhagan**  
**Director**  
**(Din: 08965772)**

**Annexure-IV**

Particulars of Employees Information as required under Rule 5 (2) & Rule 5 (3) of the Companies(Appointment and Remuneration of Managerial Personnel) Rules, 2014 and forming part of the Director's Report for the Financial Year ended March 31, 2025.

<b>Sr. No</b>	<b>Name of the Employee</b>	<b>Age</b>	<b>Designation</b>	<b>Amount (In Rs. Per Month)</b>	<b>Experience (in years)</b>	<b>Date of Joining</b>
1	Monika Singh	31	Company Secretary	25000	4	07/04/2023
2	Praveen Potabattula	44	CFO	0	18	11/08/2023
3	Baskaran Sathya Prakash	49	Chairman	0	25	29/12/2020
4	Sadasivam Anbazhagan	49	Director	20000	5	30/10/2024

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**DATE: 16/07/2025**  
**PLACE: CHENNAI**

**Baskaran Sathya Prakash**  
**Managing Director**  
**(Din: 01786634)**

**Sadasivam Anbazhagan**  
**Director**  
**(Din: 08965772)**

**Form AOC-1**

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014) **Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures**

**Part "A": Subsidiaries**

(Amount in Rupees)

SI No.	Particulars	Details
1.	Name of the subsidiary	CKM Homecare Solutions Private Limited
2.	The date since when subsidiary was acquired	25.10.2013
3.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	N.A.
4.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	N.A.
5.	Share capital	2,50,00,000.00/-
6.	Reserves and surplus	(50,717.95)
7.	Total Assets	2,50,51,712.05
8.	Total Liabilities	1,02,430
9.	Investments	-
10.	Turnover	-
11.	Profit Before Taxation	(590.47)
12.	Provision for Taxation	-
13.	Profit After Taxation	(590.47)
14.	Proposed Dividend	NIL
15.	Extent of Shareholding (in percentage)	100%

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

**Statement pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Venture**

SI No.	Name of Associates or Joint Venture	Name
1.	Latest audited Balance Sheet Date	The Company does not have any Joint Venture/Associates.
2.	Date on which the Associate or joint Venture was associated or acquired	
3.	Shares of Associate or Joint Ventures held by the Company on the year end	
i.	Number	
ii.	Amount of Investment in Associates or Joint Venture	
iii.	Extent of Holding (in percentage)	
4.	Description of how there is significant influence	
5.	Reason why the associate/joint venture is not consolidated	
6.	Net-worth attributable to shareholding as per latest audited Balance Sheet	
7.	Profit or Loss for the year	
i.	Considered in Consolidation	
ii.	Not Considered in Consolidation	

**For Zinema Media and Entertainment Limited**

**Date: 16/07/2025**  
**Place: Chennai**

**Baskaran Sathya Prakash**  
**Managing Director**  
**(Din: 01786634)**

**Sadasivam Anbazhagan**  
**Director**  
**(Din: 08965772)**

**FORM NO.MR-3**  
**SECRETARIAL AUDIT REPORT**  
**FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> MARCH, 2025**

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

To,  
The Members,  
**Zinema Media and Entertainment Limited**  
**Third Floor, B Block,**  
**Work EZ, 147 Pathari Road Thousand Lights,**  
**Chennai- 600006.**

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s *Zinema Media and Entertainment Limited (CIN NO: L24241TN1984PLC096136)* ('hereinafter called the Company') having Registered Office at *Third Floor, B Block, Work EZ, 147 Pathari Road Thousand Lights, Chennai:600006*. The Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives whether electronically or otherwise during the conduct of secretarial audit, we hereby report that in our opinion, the Company has during the audit period covering the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2025 according to the provisions of:

- a) The Companies Act, 2013 (the Act) and the rules made thereunder;
- b) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- c) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- d) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (**Not Applicable during the audit period**)
- e) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
  - i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
  - ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. *The listed entity has not complied with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015 relating to Structural Digital Database.*
  - iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018. *Not Applicable during the audit period*

- iv. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 *Not Applicable during the audit period*
- v. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 – *Not Applicable during the audit period*
- vi. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client – *Not Applicable during the audit period*
- vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 *Not Applicable during the audit period*
- viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 – *Not Applicable during the audit period*

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

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

- i. Tamil Nadu State Tax on Professions, Trades, Callings and Employment Act 1975
- ii. Energy Conservation Act 2011
- iii. The Electricity Act 2003
- iv. The Equal Remuneration Act, 1976
- v. The Water (Prevention and Control of Pollution) Act 1974
- vi. The Air (Prevention and Control of Pollution) Act 1981
- vii. The Minimum Wages Act 1948
- viii. The Negotiable Instrument Act, 1881
- ix. The Indian Stamp Act 1899 and the State Stamp Acts
- x. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
- xi. Income Tax Act, 1961
- xii. Goods & Services Act 2017

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

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

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

- i. The Company did not provide us with the disclosure of interest of the Directors under Section 184(1) of the Companies Act, 2013 and declarations of the Independent Directors under Section 149(7) of the Companies Act, 2013.
- ii. The Company did not provide us with the documents relating to registration of the Independent Directors on the Independent Director's databank and the exemption / qualifying certificate of the Independent Directors as required under Section 149 read with Rule 6 of Companies (Appointment & Qualifications of Directors) Rules, 2014.
- iii. The Company did not provide us with the documents relating to evaluation of performance of Directors / Independent Directors under the respective provisions of the Companies Act, 2013.
- iv. The Company neither provided the internal audit report nor the documents for appointment of the internal auditors for the financial year ended 31st March, 2025.
- v. The Company did not appoint an Auditor / firm of auditors who has / have subjected himself / themselves to peer review process and holds a valid certificate issued by Peer Review Board of the Institute of Chartered Accountants of India as stipulated under Regulation 33(1)(d) of the SEBI LODR.
- vi. The Company is in the process of updating its statutory records, including the Minutes Book and Registers, in accordance with the requirements of the Companies Act, 2013
- vii. We find from the records that the Company has invested / sold its investments held in shares during the year under review. We are not able to comment on the purchase / sale of investments, as the minutes of the Board meeting / share certificates / demat account details were not made available to us for our verification.
- viii. We observe from the records that the Company falls under the definition of Non-Banking Financial Company as per the circular DNBS (PD) C.C. No. 79 / 03.05.002/ 2006-07 dated September 21, 2006 and amendment to NBFC regulations - Certificate of Registration (CoR) issued under Section 45-IA of the RBI Act, 1934 – Continuation of business of NBFI - Submission of Statutory Auditors Certificate – Clarification No. RBI/2006-07/158 DNBS (PD) C.C. No. 81/03.05.002/2006-07 dated 19th October, 2006.
- ix. The Company did not update necessary disclosures on its website as required under Regulation 30(8) and Regulation 46 [excluding clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46] of the SEBI LODR.
- x. We were informed that the shareholdings held by the promoters in the capital of the company have been frozen by the Bombay Stock Exchange Limited due to non-compliance of certain SEBI regulations. However, respective records relating to the same were not provided to us for our verification.
- xi. The Company has amended the Memorandum of Association of the Company/ Articles of Association for the year under review.
- xii. Annual Report for year 2023-24 was submitted with a delay of 2 days
- xiii. Results for Quarter ended March 2024 was not submitted on time.

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

I further report that:

- i. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes being carried out in the composition of the Board of Directors during the period under review were made in compliance with the provisions of the Act and Rules made thereunder and SEBI LODR.

- ii. Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- iii. Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.
- iv. Decisions at the Board Meeting, as represented by the management and recorded in minutes, were taken unanimously
- v. There are adequate systems and processes in the Company, commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines

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

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

- e- form ADT-1 has been filed for appointment of M/s Ganesamoorthy. T & Associates, Chartered Accountants in casual vacancy for 1 year from 2023-2024 vide SRN No: F97966519 dated 01/09/2024; whereas the company has failed to file the form for re-appointment of auditor resolution passed at 40<sup>th</sup> Annual General Meeting within the stipulated timeline
- e- form DIR-12 for cessation of Mr. Manu Padmanabhan Nair (DIN: 06810682) from post of Director and Monika Singh from the post of Company secretary w.e.f 11<sup>th</sup> January 2025 filled on 30<sup>th</sup> January 2025 vide SRN No: AB2566618 with additional fees of Rs.1200 but in the form date of board resolution was written as 29/01/2025 which is wrong
- e- form MGT-14 for 26th July 2024 was filled on 17<sup>th</sup> September 2024 VIDE SRN No: AB0510258 with an additional fee of Rs 1200 for appointment of secretarial auditor for 2023-24
- Mr. Pota Battula Praveen has resigned from the post of Chief Financial Officer w.e.f 15<sup>th</sup> October 2024 but company has accepted the resignation on 29<sup>th</sup> May 2025
- Company has not passed any resolution for Section 180,185 & 186 of the companies act 2013

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

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

I further report that during the audit period; there were no instances of

- Public/Rights/Preferential issue of Shares/debentures/ sweat equity
- Redemption/buy-back of securities.

- Merger/amalgamation/reconstruction etc.
- Mer Foreign technical collaborations.

**Disclaimer:**

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

The management has confirmed that the records submitted to me are true and correct. This Report is limited to the Statutory Compliances on laws / regulations / guidelines listed in our report which have been complied by the Company pertaining to Financial Year 2023-24.

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

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

**For P B & Associates**

**Practicing Company Secretaries**

**UDIN: A036114G000799591**

**Peer Review No: 5617/2024**

**CS Payal Bafna**

**Proprietor**

**Mem No: 36114 | COP: 25291**

**Date: 16.07.2025**

**Place: Kolkata**

To,  
The Members,  
**Zinema Media and Entertainment Limited**  
**Third Floor, B Block,**  
**Work EZ, 147 Pathari Road Thousand Lights,**  
**Chennai- 600006**

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

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

**For P B & Associates**  
**Practicing Company Secretaries**  
**UDIN: A036114G000799591**  
**Peer Review No: 5617/2024**

**CS Payal Bafna**  
**Proprietor**  
**Mem No: 36114 | COP: 25291**  
**Date: 16.07.2025**  
**Place: Kolkata**

**Certificate of Non-Disqualification of Directors**  
**(Pursuant to Regulation 34(3) and Schedule V Para C Sub clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)**

To,  
The Members of  
Zinema Media and Entertainment Limited  
Third Floor, B Block,  
Work EZ, 147 Pathari Road Thousand Lights,  
Chennai- 600006.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Zinema Media and Entertainment Limited having CIN: L24241TN1984PLC0961362 and having registered office at Third Floor, B Block, Work EZ, 147 Pathari Road Thousand Lights, Chennai- 600006 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal [www.mca.gov.in](http://www.mca.gov.in)) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2025 have been debarred or disqualified from being appointed or continuing as directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any other Statutory Authority.

Sr. No	Name of Director	DIN	Date of Appointment	Date of Cessation
1	Mr. Baskaran Sathya Prakash	01786634	29-12-2020	-
2	Mr. Narsing Balwanth Singh	06560717	30-12-2022	01-10-2024
3	Mr. Sadasivam Anbazhagan	08965772	29-12-2020	-
4	Mr. Kannabiran Navakumar	01678415	30-11-2021	25-04-2025
5	Mr. Manu Padhmanaban Nair	06810682	30-09-2023	02-12-2024
6	Mr. Dinesh Raj	07113950	30-09-2023	-

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This Certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For P B & Associates**

**Practicing Company Secretaries**

**UDIN: A036114G000799756**

**Peer Review No: 5617/2024**

**CS Payal Bafna**

**Proprietor**

**Mem No: 36114 | COP: 25291**

**Date: 16-07-2025**

**Place: Kolkata**

**CEO / CFO CERTIFICATION**

We the undersigned, in my respective capacities as Managing Director and Chief Financial Officer of M/s. Zinema Media and Entertainment Limited (“the Company”) to the best of our knowledge and belief certify that:

- a) We have reviewed financial statements and the cash flow statement for the year and that to the best of our knowledge and belief, we certify that:
- i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - ii. These statements together present a true and fair view of the company’s affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b) We further state that to the best of our knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violative of the company’s code of conduct.
- c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- d) We have indicated to the auditors and the Audit committee
- significant changes, if any, in internal control over financial reporting during the year;
  - significant changes, if any, in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
  - instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company’s internal control system over financial reporting.

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**ANBALAGAN DINESH  
CHIEF FINANCIAL OFFICER**

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**BASKARAN SATHYA PRAKASH  
MANAGING DIRECTOR  
(DIN: 01786634)**

**Date: 16.07.2025**

**Place: Chennai**

**INDEPENDENT AUDITORS' REPORT**

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

**REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS****Opinion**

I have audited the standalone financial statements of M/s **Zinema Media and Entertainment Limited** (Formally Known as *Trivikrama Industries Limited*) ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Companies Act 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its financial performance, and its cash flows for the year ended on that date.

**Basis for opinion**

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Sr. No.	Key Audit Matter
1	<p>Accuracy of recognition, measurement, presentation and disclosures of revenues and other related balances, certain key judgements relating to identification of distinct performance obligations, determination of transaction price of the identified performance obligations, the appropriateness of the basis used to measure revenue recognized over a period. Additionally, new revenue accounting standard contains disclosures which involves collation of information in respect of disaggregated revenue and periods over which the remaining performance obligations will be satisfied subsequent to the balance sheet date.</p> <p>Refer to Notes to the Standalone financial statements</p>
Auditor's Response	
1	<p><b>Principal Audit Procedures</b></p> <p>My audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows:</p> <p>Evaluated the design of internal controls relating to revenue recognition accounting standard.</p> <p>Selected a sample of continuing and new contracts, and tested the operating effectiveness of the internal control, relating to identification of the distinct performance obligations and determination of transaction price. We carried out a combination of procedures involving enquiry and observation, performance and inspection of evidence in respect of operation of</p>

these controls.

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

## 2. Key Audit Matter

### Evaluation of Inter corporate Investment and lending positions

The Company has material Inter corporate Investments and lending which involves significant amounts advanced for interest. The company has net outstanding Investment amount to INR. 3,85,18,607 on corporate entities from which no return on investment have been recognised in the financials during the reporting period. Based on the management representations received all corporate entities are active and amount invested are realizable.

S.No	Name of the Company	Amount Invested
1	ANURODH MERCHANDISE PVT LTD	22,70,425.00
2	FERROMET STEELS PVT LTD	64,48,182.00
3	SHRINIWASA ROADWAYS PVT LTD	98,00,000.00

## Auditor's Response

### Principal Audit Procedures

Obtained details of parties to whom Loans and inter corporate Investments have been granted and was showing an outstanding balance as on March 31, 2025 from management. We involved our internal experts to challenge the management's underlying assumptions in estimating the credibility and the possible outcome of the disputes in Inter corporate Advances. Our internal experts also considered legal precedence and other rulings in evaluating management's position on these uncertain positions. Additionally, we considered the effect of new information in respect of Credibility positions as at April 1, 2023 to evaluate whether any change was required to management's position on these uncertainties.

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

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

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

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

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

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

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of

the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

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

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

(d) In my opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

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

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to us;

- i. The Company has disclosed details regarding pending litigations in note 28 of standalone financial statements, when would impact its financial position.
- ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of Ultimate Beneficiaries; and
- vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- viii. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration has been complied by the company.

**FOR GANESAMOORTHY.T & ASSOCIATES  
CHARTERED ACCOUNTANTS**

**GANESAMOORTHY.T  
PROPRIETOR  
MEMBERSHIP NO. 228695  
PLACE: CHENNAI  
DATE: 29.05.2025  
UDIN: 25228695BMIWRR5903**

**ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT**

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under Report on Other Legal and Regulatory Requirement's section of our report of even date) With reference to the Annexure A referred to in the Independent Auditor's Report to the members of the Company on the standalone financial statements for the year ended March 31, 2023, we report the following:

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

(B) The company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(b) of paragraph 3 of the order are not applicable to the company.

(b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.

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

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

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

(ii) (a) The company doesn't hold any inventory. Therefore, the provisions of Clause (ii)(a) of paragraph 3 of the order are not applicable to the company.

(b) During any point of time of time of the year, the company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause (ii)(b) of paragraph 3 of the order are not applicable to the company.

(iii) During the year, the company has made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of said Order are applicable to the company.

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

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

(vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-

section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are bit applicable to the Company.

- (vii) (a) The Company is generally regular in depositing undisputed statutory ue including Provident Fund, Employees State Insurance, Income tax, Sales tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2024 for a period of more than 6 months from the date they became payable.

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

VAT-Kerala	INR.350000	Response submitted with Adjudication Authority
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- (viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.
- (b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.
- (d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilised for long term purposes.
- (e) In our opinion and according to the information and explanations given to us, the company has not taken any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.
- (b) In our opinion and according to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares during the year. Therefore, the provisions of Clause (x)(b) of paragraph 3 of the order are not applicable to the Company.
- (xi) (a) We have not noticed any case of fraud by the company or any fraud on the company by its officers or employees during the year. The management has also not reported any case of fraud during the year.
- (b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As auditor, we did not receive any whistle-blower complaints during the year.
- (xii) The Company is not a Nidhi company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the company.

- (xiii) As per the information and explanations received to us all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Standalone Financial Statements etc., as required by the applicable Accounting Standards. Identification of related parties were made and provided by the management of the company.
- (xiv) The Company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.
- (xv) The company has entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.
- (xvi) (a) The company is not required to registered under section 45-IA of the Reserve Bank of India Act, 1934 1934.  
(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year.  
(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.  
(d) As per the information and explanations received, the group does not have any CIC as part of the group.
- (xvii) The company has not incurred any losses during current reporting period and a Net Loss of INR. 23,24,554 during the previous reporting period.
- (xviii) There has been resignation of the previous statutory auditors during the year and appointed new statutory auditors in the EGM of the company.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, the auditor's knowledge of the Board of Directors and management plans we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- (xx) There is not liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of clause (xx) of paragraph 3 of the Order are not applicable to the Company.
- (xxi) The Company has made investments in subsidiary company M/s. CKM HOME CARE SOLUTIONS PVT LTD. Therefore, the company has prepared consolidated financial statement and Consolidated Audit report has been issued on same for the reporting period.

**FOR GANESAMOORTHY.T & ASSOCIATES  
CHARTERED ACCOUNTANTS**

**GANESAMOORTHY.T  
PROPRIETOR  
MEMBERSHIP NO. 228695  
PLACE: CHENNAI  
DATE: 29.05.2025  
UDIN: 25228695BMIWRR5903**

**STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2025**

(₹ in Thousand with decimals except share data)

PARTICULARS	Note No.	3/31/2025	3/31/2024
		Rs.	Rs.
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' FUNDS</b>			
Share Capital	2	71,145.00	71,145.00
Reserves and Surplus	3	19,194.16	16,281.96
		<b>90,339.16</b>	<b>87,426.96</b>
<b>NON-CURRENT LIABILITIES</b>			
Deferred Tax Liabilities (Net)			
Other Non Current Liabilities		10,038.54	8,492.33
	4	<b>10,038.54</b>	<b>8,492.33</b>
<b>CURRENT LIABILITIES</b>			
Short-Term Borrowings		-	-
Trade Payables		3,099.41	688.75
Other Current Liabilities		444.39	1,434.78
Short-Term Provisions		-	-
	5	<b>3,543.80</b>	<b>2,123.52</b>
<b>TOTAL</b>	6	<b>103,921.50</b>	<b>98,042.81</b>
<b>ASSETS</b>			
<b>NON- CURRENT ASSETS</b>			
Fixed Assets		42.77	
Financial Assets		25,000.00	25,000.00
Non Current Investments		-	-
Long Term Loans & Advances		364.58	98.93
Other Non-Current Assets		-	-
	8	<b>25,407.35</b>	<b>25,098.93</b>
<b>CURRENT ASSETS</b>	9		
Current Investments		38,518.61	41,497.68
Inventories		1,000.00	-
Trade Receivables		4,313.10	2,636.89
Cash & Cash Equivalents		807.63	117.95
Short Term Loans & Advances		32,974.48	28,691.36
Other Current Assets		900.33	-
	10	<b>78,514.15</b>	<b>72,943.88</b>
<b>TOTAL</b>	11	<b>103,921.50</b>	<b>98,042.81</b>
Summary of Significant Accounting Policies	12		
	13		
	1		

As Per Our Report of Even Date  
**FOR GANESAMOORTHY. T & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FRN No: 013934S**

**GANESAMOORTHY.T**  
**PROPRIETOR**  
**MEMBERSHIP NO. 228695**  
**Place: Chennai**  
**Date: 29.05.2025**

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**BASKARAN SATHYA PRAKASH**  
**ANBAZHAGAN**  
**MANAGING DIRECTOR**  
**DIN: 01786634**

**SADASIVAM**  
**DIRECTOR**  
**DIN: 08965772**

**DINESH A**  
**CHIEF FINANCIAL OFFICER**

**RAVEENA AGARWAL**  
**COMPANY SECRETARY**

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2025**

(₹ in Thousand with decimals except share data)

Particulars	Note No.	3/31/2025	3/31/2024
		Rs.	Rs.
<b>INCOME</b>			
Revenue From Operations	14	3,325.00	-
Other Income	15	2,591.10	4,587.37
<b>TOTAL INCOME</b>		<b>5,916.10</b>	<b>4,587.37</b>
<b>EXPENSES</b>			
Employee benefit expenses	15	370.00	811.30
Finance Cost	16	7.26	-
Depreciation & Amortisation Expenses	17	2.58	-
Administration Expenses	18	2,624.06	1,001.75
<b>TOTAL EXPENSES</b>		<b>3,003.90</b>	<b>1,813.05</b>
<b>PROFIT / (LOSS) BEFORE TAXATION</b>		<b>2,912.20</b>	<b>2,774.32</b>
<b>Tax Expense</b>			
Current tax		-	-
Deferred Tax		-	-
Mat Credit Entitlement		-	-
<b>NET PROFIT / (LOSS) FOR THE YEAR</b>		<b>2,912.20</b>	<b>2,774.32</b>
<b>Earnings per equity share:</b>			
Basic and Diluted (Face Value of Rs. 10/- each, Previous Year Rs. 10/- each)		0.41	0.39
Summary of Significant Accounting Policies	1		

As Per Our Report of Even Date

**FOR GANESAMOORTHY. T  
& ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN No: 013934S**

**GANESAMOORTHY.T  
PROPRIETOR  
MEMBERSHIP NO. 228695  
Place: Chennai  
Date: 29.05.2025:**

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**BASKARAN SATHYA PRAKASH  
ANBAZHAGAN  
MANAGING DIRECTOR  
DIN: 01786634**

**DINESH A  
AGARWAL  
CHIEF FINANCIAL OFFICER  
SECRETARY**

**SADASIVAM  
DIRECTOR  
DIN: 08965772**

**RAVEENA  
COMPANY**

**Statement of Cash Flow Statement Annexed to the Balance Sheet as at 31st March 2025**  
**(₹ in Thousand with decimals except share data)**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
<b>A. Cash Flow From Operating Activities</b>		
Net Profit before tax & extra ordinary items	2,912.20	2,774.32
<i>Adjustments for Non-Cash &amp; Non-Operating Expenses</i>		
Interest Receipts	(2,458.23)	(2,203.83)
Profit / Loss on Sale of Investments	-	-
Depreciation & Amortization	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>453.97</b>	<b>570.50</b>
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) in Fixed Asset	-	-
Decrease / (Increase) in Inventories	(1,000.00)	-
Decrease / (Increase) in Trade Receivables	(1,676.20)	(1,348.73)
Decrease / (Increase) in Short Term Loans & Advances	(4,283.12)	(3,943.39)
Decrease / (Increase) in Other Current Assets	(900.33)	-
Decrease / (Increase) in Other Non Current Assets	2,979.08	-
Decrease / (Increase) in Long Term Loans & Advances	(265.65)	-
(Decrease) / Increase in Trade Payable	2,410.66	(8,123.00)
(Decrease) / Increase in Short Term Borrowings	-	-
(Decrease) / Increase in Other Current Liabilities	(990.39)	1,300.91
Decrease / (Increase) in Other Non Current Liabilities	1,546.21	8,492.33
(Decrease) / Increase in Short Term Provisions	-	-
<b>Cash Generated from Operations</b>	<b>(1,725.78)</b>	<b>(3,051.39)</b>
Income Tax Adjustments	-	-
Extra-Ordinary Items	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>(1,725.78)</b>	<b>(3,051.39)</b>
<b>B. Cash Flow From Investing Activities</b>		
Net Decrease / (Increase) in Fixed Assets	(42.77)	-
Profit / (Loss) on Sale of Investments	-	-
Net (Purchase)/Sale of Current Investments	-	-
Interest Received	2,458.23	2,203.83
<b>Net Cash Flow from Operating Activities</b>	<b>2,415.46</b>	<b>2,203.83</b>
<b>C. Cash Flow From Financing Activities</b>		
Issue of Equity Shares	-	-
Share Issue Expenses Incurred / Written-Off	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>-</b>	<b>-</b>
<b>D. Net Increase /(Decrease) in Cash &amp; Cash Equivalents</b>	<b>689.68</b>	<b>(847.56)</b>
<b>E. Opening Cash &amp; Cash Equivalents</b>	<b>117.95</b>	<b>965.51</b>
<b>F. Closing Cash &amp; Cash Equivalents (Note 17)</b>	<b>807.63</b>	<b>117.95</b>

Summary of Significant Accounting Policies  
As Per Our Report of Even Date

Note 2

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**FOR GANESAMOORTHY. T & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGISTRATION NUMBER: 013934S**

**GANESAMOORTHY.T**  
**PROPRIETOR**  
**MEMBERSHIP NO.**  
**28695**

**Place: Chennai**  
**Date: 29.05.2025**

**BASKARAN**  
**SATHYA**  
**Prakash**  
**MANAGING**  
**DIRECTOR**  
**DIN : 01786634**

**SADASIVAM**  
**ANBAZHAGAN**  
**DIRECTOR**  
**DIN : 08965772**

**DINESH A**  
**CHIEF FINANCIAL**  
**OFFICER**

**RAVEENA**  
**AGARWAL**  
**COMPANY**  
**SECRETARY**

## Notes forming part of the Standalone Financial Statements for the period ended 31st March, 2025

**2. SHARE CAPITAL**

Particulars	3/31/2025		3/31/2024	
	Number	Rs.	Number	Rs.
<b>Authorised</b>				
Equity Shares of Rs. 10/- each (Previous Year Rs. 10/-)	8,000,000	80,000,000	8,000,000	80,000,000
<b>Issued, Subscribed &amp; Paid Up:</b>				
Equity Shares of Rs. 10/- each (Previous Year Rs. 10/-)	7,114,500	71,145,000	7,114,500	71,145,000
<b>Total</b>	<b>7,114,500</b>	<b>71,145,000</b>	<b>7,114,500</b>	<b>71,145,000</b>

**Reconciliation of number of equity shares outstanding at the beginning and at the end of the period**

Particulars	3/31/2025		3/31/2024	
	Nos.	Rs.	Nos.	Rs.
Shares outstanding at the beginning of the year	7,114,500	71,145,000	7,114,500	71,145,000
Add : Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	<b>7,114,500</b>	<b>71,145,000</b>	<b>7,114,500</b>	<b>71,145,000</b>

The company has one class of Equity shares having a par value of Rs. 10/- each. Each shareholder is eligible to one vote per share held.

In the Event of Liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**Details of Share held by shareholders holding more than 5% of the aggregate shares in the company**

Name of Shareholder	3/31/2025		3/31/2024	
	Nos.	%	Nos.	%
Ms. R.Rathina Mala	826,700	11.62%	826,700	11.62%
M/s. Anurodh Merchandise Private Limited	516,000	7.25%	516,000	7.25%
M/s. Saraa Media Works Private Limited	598,130	8.41%	598,130	8.41%

**3. RESERVES AND SURPLUS**

(₹ in Thousands) (₹ in Thousands)

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
<b>Share Premium</b>		
Opening balance	24,043.25	24,043.25
Add: During the year	-	-
<b>Closing Balance</b>	<b>24,043.25</b>	<b>24,043.25</b>
<b>Surplus in Profit &amp; Loss Statement</b>		
Opening balance	(7,761.29)	(10,535.61)
Add: Net Profit for the year	2,912.20	2,774.32
Add: Adjustments during the year	-	-
<b>Closing Balance</b>	<b>(4,849.09)</b>	<b>(7,761.29)</b>
<b>Total</b>	<b>19,194.16</b>	<b>16,281.96</b>

**5. Other Non Current Liabilities**

(₹ in Thousands) (₹ in Thousands)

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
<b>Loans from Director</b>		
B.Sathya Prakash	4,072.98	1,856.23
<b>Loans from Other Party</b>		
Gajmukh Trading Private Limited	1,200.00	2,500.00
N J Enterprises	95.79	2,333.29
Rathina Mala	1,802.80	1,802.80
Dinesh Raj	2,866.97	
<b>Total</b>	<b>10,038.54</b>	<b>8,492.33</b>

**5.Trade Payables**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
Trade Payables (including acceptances)	3,099.41	688.75
<b>Total</b>	<b>3,099.41</b>	<b>688.75</b>

**6.Other Current Liabilities**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
Audit Fees Payable	-	-
Expenses payable	-	-
GST Payable	52.49	75.83
TDS Payable	41.90	8.95
Other Payable	350.00	1,350.00
<b>Total</b>	<b>444.39</b>	<b>1,434.78</b>

**8.Non Current Investments**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
<b>Investment in Wholly-Owned Subsidiary</b>		
<b>Unquoted Equity Shares, Fully Paid-Up</b>		
In Equity Shares - CKM Homecare Solutions Private Limited (* 100 Equity Shares of Rs. 10/- each has been held in the name of the Mrs.Rathinamala The company is the beneficiary of the shares held in her name.)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**9. LONG TERM LOANS & ADVANCES**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
<b>Unsecured, Considered</b>		
<b>Good Deposits</b>		
(a) Security Deposits	-	- 43.94
(b) Other	72.82	54.99
Deposits MAT	291.76	
Credit Entitlement		
<b>Total</b>	<b>364.58</b>	<b>98.93</b>

**10. CURRENT INVESTMENTS****(₹ in Thousands) (₹ in Thousands)**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
<b>Unquoted Equity Shares, Fully Paid Up</b>		
Anurodh Merchandise Private Limited	2,270.43	2,270.43
- 22000 equity shares of Rs.10 Each		
- 15500 equity shares of Rs.10 Each		
Cavincally Retails Limited Shares	-	-
Ferromet Steel Private Limited	6,448.18	6,448.18
Onesource Ideas Ventures Private Limited	-	-
- 131250 equity shares of Rs.10 Each		
Maheswari Exports Private Limited	-	-
Prince Tradecom Private Limited- Investment	20,000.00	20,000.00
Sakthi Regency Pvt Ltd	-	-
- 200000 equity shares of Rs.10 Each		
Srinivasa Roadways Pvt Ltd	9,800.00	9,800.00
- 49000 equity shares of Rs.10 Each		
Siddharth Mercentile Private Limited	-	1,457.50
JJ Fincap Private Limited	-	1,521.58
- 138325 equity shares of Rs.11 Each		
<b>Total</b>	<b>38,518.61</b>	<b>41,497.68</b>

**10. INVENTORIES**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
(Valued at lower of cost and net realisable value)		
Stock- in-Trade	-	-
Work-in-Progress	1,000.00	-
<b>Total</b>	<b>1,000.00</b>	<b>-</b>

**11. TRADE RECEIVABLES**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
<b>Outstanding for a period of less than six months from the date they are due for payment</b>		
Unsecured, Considered Good	-	- 2,636.89
<b>Outstanding for a period of more than six months</b>	4,313.10	
Unsecured, Considered Good		
<b>Total</b>	<b>4,313.10</b>	<b>2,636.89</b>

**12. CASH AND CASH EQUIVALENTS**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
Balances with Scheduled		
Banks In Current	172.84	48.16
Account	-	- 69.79
In Deposit Account	634.79	
Cash in hand		
<b>Total</b>	<b>807.63</b>	<b>117.95</b>

(₹ in Thousands) (₹ in Thousands)

**13. SHORT TERM LOANS & ADVANCES**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
(a) <b>Loans</b>		
(Unsecured, considered good)		
Interest Bearing Loans	29,419.20	26,358.09
Interest Receivable on Loans		-
(b) <b>Advances</b>		
(Unsecured, Considered good)	3,555.28	2,103.65
Advances to be recoverable in cash or kind or for value to be received TDS Receivable		229.62
<b>Total</b>	<b>32,974.48</b>	<b>28,691.36</b>

**14. OTHER CURRENT ASSETS**

Particulars	3/31/2025	3/31/2024
	Rs.	Rs.
GST ITC	900.33	
<b>Total</b>	<b>900.33</b>	<b>-</b>

Notes forming part of the Standalone Financial Statements for the period ended 31st March, 2025

14. Revenue From Operations		(₹ in Thousands)	(₹ in Thousands)
Particulars	3/31/2025	3/31/2024	
	Rs.	Rs.	
Income From Advertising and Branding	3,000.00		
Sale of Movie Rights	325.00	-	
<b>Total</b>	<b>3,325.00</b>	<b>-</b>	

15. Other Income		3/31/2025	3/31/2024
Particulars	3/31/2025	3/31/2024	
	Rs.	Rs.	
Sale of Movie Rights	-	2,377.03	
Interest Income	2,458.23	2,203.83	
Interest on Income Tax	-	6.51	
Profit from Investment	111.66		
Other Income	21.20	-	
<b>Total</b>	<b>2,591.10</b>	<b>4,587.37</b>	

15. Employee benefit expenses		3/31/2025	3/31/2024
Particulars	3/31/2025	3/31/2024	
	Rs.	Rs.	
Salaries & Bonus	370.00	811.30	
Director's	-	-	
Remuneration Staff	-	-	
welfare expense	-	-	
<b>Total</b>	<b>370.00</b>	<b>811.30</b>	

16. Finance Cost		3/31/2025	3/31/2024
Particulars	3/31/2025	3/31/2024	
	Rs.	Rs.	
Bank Charges	7.26	-	
Interest on TDS and GST	-	-	
Interest Expenses	-	-	
<b>Total</b>	<b>7.26</b>	<b>-</b>	

17. Depreciation & Amortisation Expenses		3/31/2025	3/31/2024
Particulars	3/31/2025	3/31/2024	
	Rs.	Rs.	
Derpreciation	2.58	-	
<b>Total</b>	<b>2.58</b>	<b>-</b>	

	₹ in Thousands)	(₹ in Thousands)
<b>18. Administration Expenses</b>		
Particulars	3/31/2025 Rs.	3/31/2024 Rs.
Listing & Legal Fees	49.00	73.72
NSDL/CDSL/RTA Charges	124.23	111.55
Professional Fees	380.90	235.10
Rent Expenses	268.25	260.70
Secretarial Audit Fees	-	125.00
Others	10.39	78.39
Business Promotion	1,027.95	6.30
Consultancy Fee	-	35.00
Filing Fee	8.62	11.30
Printing & Stationery	21.65	5.52
Telephone Charges	-	1.56
Travelling & Boarding Charges	733.07	57.62
<b>Total</b>	<b>2,624.06</b>	<b>1,001.75</b>

	FY 2024-25	FY 2023-24
<b>19 Contingent Liabilities &amp; Commitments:</b>	NIL	NIL
<b>20 Additional Information disclosed</b>	NIL	NIL
<b>21 as per Part II of The Companies Act, 2013</b>		

**22 Segment Reporting**

The disclosure requirement of Accounting Standard-17 “Segment Reporting” as notified by Companies (Accounting Standards) Rules, 2006 (as amended)

Not Applicable Not Applicable

**23 Amount due from**

**Directors/Parties/Companies in which director is interested, in terms of Section 185 of the Companies Act, 2013 :**

NIL

NIL

**22 Details of Loans as per Section 186 of the Companies Act, 2013**

**FY 2024-25      FY 2023-24**

SI N	Loan to	Amount (Rs. In Thousands)	Amount (Rs. In Thousands)	Purpose of Loan
1	Goel Steel Company	165.00	165.00	Business Purpose
2	Anurodh Merchandise Private Limited Receivables Premier Futsal Mana	129.19	98.58	Business Purpose
3	Ckm Homecare	21.00	17.00	Business Purpose
4	Zinema Entertainment	1.02	1.02	Business Purpose
5	Goel Steel Company	2.39	2.87	Business Purpose

**23 Related Party Transactions (Section 188 of the Companies Act, 2013):**

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

**(i) List of related parties where control exists and related parties with whom transactions have taken place and**

<b>Name of the Related Party</b>	<b>Relationship</b>
1. B. Sathya Prakash	Key Management Personnel
2. Sadasivam Anbazhagan	Key Management Personnel
3. Uma Maheswari	Key Management Personnel
4. Shivani Marda	Key Management Personnel
5. Dineshraj	Key Management Personnel
6. Anbalagan Dinesh	Key Management Personnel

**(ii) Transactions during the year with related parties: (Rs. In Thousands)**

<b>Nature of Transactions (Excluding Reimbursements)</b>	<b>B. Sathya Prakash</b>	<b>Sadasivam Anbazhagan</b>	<b>Uma Maheswari</b>
Director's Remuneration/ Salary	-	-	-
Loan From Director	22.17	-	-
<b>Nature of Transactions (Excluding Reimbursements)</b>	<b>Shivani Marda</b>	<b>Dineshraj</b>	<b>Anbalagan Dinesh</b>
Director's Remuneration/ Salary	-	-	-
Loan From Director	-	28.67	-
<b>Earnings Per Share</b>	<b>31st March 2025</b>	<b>31st March 2024</b>	
i) Net Profit as per Statement of Profit and Loss attributable to equity shareholders	2,912,198.64	2,774,322.90	
ii) Weighted average number of equity shares used as a denominator for calculating EPS	7,114,500.00	7,114,500.00	
iii) Earnings per Share (Basic and Diluted) (Rs.)	0.41	0.39	
iv) Face Value per share (Rs.)	10.00	10.00	

**24**

**25** Confirmation of balances/reconciliation of accounts pertaining to certain advances/creditors/debtors is pending as at period end. Hence, the balances have been adopted as per the books of accounts.

**26** Previous year's figures have been regrouped wherever necessary to conform to current period's classification.

**27** Consequent to the enactment of the Companies Act, 2013 (the Act) and its applicability for accounting periods commencing from 1st April 2014, the Company has reassessed the remaining useful life of fixed assets in accordance with the provisions prescribed under Schedule II to the Act. In case of other assets, the carrying value (Net of Residual Value) is being depreciated over the revised remaining useful life.

**28** "The Company is subject to legal proceedings and claims, which have arisen during the normal course of business. The Company has provided for the proceedings and claims, which according to the company's management if conclude and determined will have a material and adverse effect on the Company's result of operations or financial condition".

**29** No material foreseeable losses on long- term contracts were expected by the Company during the current and previous financial year and hence no provisions were made in the Books of Accounts.

**30** Transaction in Foreign Currency - No transactions involving foreign currency was made during the current and previous financial year.

**FOR GANESAMOORTHY. T  
& ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN No: 013934S**

**GANESAMOORTHY.T  
PROPRIETOR  
MEMBERSHIP NO. 228695  
Place: Chennai  
Date: 29.05.2025**

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**BASKARAN SATHYA PRAKASH SADASIVAM ANBAZHAGAN  
MANAGING DIRECTOR  
DIN: 01786634**

**DIRECTOR  
DIN: 08965772**

**DINESH A  
CHIEF FINANCIAL OFFICER**

**RAVEENA AGARWAL  
COMPANY SECRETARY**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES :****a. BASIS OF PREPARATION**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) in compliance with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. Further in view of the revised schedule III of the Companies Act, the company has also reclassified the previous year figures in accordance with the requirements applicable for the current year

**b. GENERAL**

The company follows the accrual method of accounting. The financial statements have been prepared in accordance with the historical cost convention and in accordance with. Expenses are accounted on their accrual with necessary provision for all known liabilities and losses.

**c. USE OF ESTIMATES**

The preparation of financial statements requires estimates and assumptions to be made that affect the required amount of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Difference between the actual amounts and the estimates are recognised in the period in which the results are known/materialised.

**d. FIXED ASSETS**

Fixed assets are stated at cost including taxes, duties, freight, insurance etc. related to acquisition and installation.

**e. DEPRECIATION**

Depreciation is provided to the extent of depreciable amount on written Down Value (WDV) at the rates and method prescribed in the Schedule II of the Companies Act, 2013 and on pro rata basis for the additions / deletions during the year.

**f. INVENTORIES**

No Inventories are available with the company , Hence valuation of Inventories is not applicable.

**g. REVENUE RECOGNITION**

Revenue is recognized and expenditure is accounted for on their accrual.

**h. PROVISIONS, CONTINGENT LIABILITIES & CONTINGENT ASSETS**

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are disclosed when the company has possible obligation or a present obligation and it is probable that a cash flow will not be required to settle the obligation. Contingent Assets are neither recognised nor disclosed in the financial statements.

**i. INVESTMENTS**

Investments that are readily realizable and intended to be held for not more than one year, are classified as current investments. All other investments are classified as long-term investments.

Current Investments are stated at lower of cost or market rate on individual investment basis. Long Term Investments are considered "at cost", unless there is other than temporary decline in value thereof, in which case, adequate provision is made against such diminution in the value of investments.

**j. EMPLOYEE BENEFITS**

**i. Gratuity:**

The liability for gratuity has not been provided as per the provisions of Payment of Gratuity Act, 1972 since no employee of the company is eligible for such benefits during the year.

**ii. Provident Fund:**

The provisions of the Employees Provident Fund are not applicable to the company since the number of employees employed during the year were less than the minimum prescribed for the benefits.

**iii. Leave Salary:**

In respect of Leave Salary, the same is accounted as and when the liability arises in accordance with the provision of law governing the establishment.

**k. IMPAIRMENT OF ASSETS**

As at Balance Sheet Date, the carrying amount of assets is tested for impairment so as to determine:

- a. Provision for Impairment Loss, if any, required or
- b. The reversal, if any, required of impairment loss recognized in previous periods.

Impairment Loss is recognized when the carrying amount of an asset exceeds its recoverable amount.

**l. BORROWING COST**

Borrowing cost attributable to the acquisition or construction of qualifying assets are capitalized as a part of such assets. All other borrowing costs are charged off to revenue.

A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale.

**m. DEFERRED REVENUE EXPENDITURE**

Miscellaneous Expenditure are written off uniformly over a period of 5 years.

**n. INCOME TAX**

Current Tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognized, subject to the prudence, of timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more periods. Deferred tax assets is not recognized unless there is a virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

## INDEPENDENT AUDITORS' REPORT

To,  
The Members of M/S. Zinema Media and Entertainment Limited

### Report on the audit of the Consolidated financial statements

I have audited the Consolidated financial statements of **Zinema Media and Entertainment Limited** (Formally Known as *Trivikrama Industries Limited*) ("the Company"), and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") which comprise the Consolidated Balance Sheet as at 31st March 2025, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid Consolidated financial statements give the information required by the Companies Act 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its consolidated financial performance, and its consolidated cash flows for the year ended on that date.

### Basis for opinion

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Sr. No.	Key Audit Matter
1	<p>Accuracy of recognition, measurement, presentation and disclosures of revenues and other related balances, certain key judgements relating to identification of distinct performance obligations, determination of transaction price of the identified performance obligations, the appropriateness of the basis used to measure revenue recognized over a period. Additionally, new revenue accounting standard contains disclosures which involves collation of information in respect of disaggregated revenue and periods over which the remaining performance obligations will be satisfied subsequent to the balance sheet date.</p> <p>Refer to Notes to the Consolidated financial statements</p>
Auditor's Response	
1	<p><b>Principal Audit Procedures</b></p> <p>My audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows:</p> <ul style="list-style-type: none"><li>• Evaluated the design of internal controls relating to revenue recognition accounting standard.</li><li>• Selected a sample of continuing and new contracts, and tested the operating effectiveness of the internal control, relating to identification of the distinct performance obligations and determination of transaction price. We carried out a combination of procedures involving enquiry and observation, performance and inspection of evidence in respect of operation of these controls.</li></ul>

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

## 2. Key Audit Matter

### Evaluation of Inter corporate Investment and lending positions

The Company has material Inter corporate Investments and lending which involves significant amounts advanced for interest. The company has net outstanding Investment amount to INR. 6,35,18,607 on corporate entities from which no return on investment have been recognised in the financials during the reporting period. Based on the management representations received all corporate entities are active and amount invested are realisable.

S.No	Name of the Company	Amount Invested
1	ANURODH MERCHANDISE PVT LTD	22,70,425
2	FERROMET STEELS PVT LTD	64,48,182
3	PRINCE TRADECOM LIMITED	2,00,00,000
4	SHRINIWASA ROADWAYS PVT LTD	98,00,000
5	CKM HOMECARE SOLUTIONS PVT LTD	2,50,00,000.00

## Auditor's Response

### Principal Audit Procedures

Obtained details of parties to whom Loans and inter corporate Investments have been granted and was showing an outstanding balance as on March 31, 2025 from management. We involved our internal experts to challenge the management's underlying assumptions in estimating the credibility and the possible outcome of the disputes in Inter corporate Advances. Our internal experts also considered legal precedence and other rulings in evaluating management's position on these uncertain positions. Additionally, we considered the effect of new information in respect of Credibility positions as at April 1, 2023 to evaluate whether any change was required to management's position on these uncertainties.

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

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

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

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

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

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

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- (a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;
- (b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books;
- (c) The Balance Sheet, the statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- (d) In my opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;
- (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statement of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to us;
  - a. The Company has disclosed details regarding pending litigations in note 28 of consolidated financial statements, when would impact its financial position.
  - b. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - d. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - e. The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other person or entities identified in any manner whatsoever

by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of Ultimate Beneficiaries; and

- f. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- g. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- h. With respect to the matter to be included in the Auditor’s Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration has been complied by the company.

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

**GANESAMOORTHY.T**  
**Proprietor**  
**Membership No. 228695**  
**Place: Chennai**  
**Date: 29.05.2025**  
**UDIN: 25228695BMIWRS3563**

**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025**

**(₹ in Thousand with decimals except share data)**

<b>PARTICULARS</b>	<b>N o.</b>	<b>31.03.2025 Rs.</b>	<b>31.03.2024 Rs.</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' FUNDS</b>			
Share Capital	2	71,145.00	71,145.00
Reserves and Surplus	3	19,143.67	16,231.83
		<b>90,288.67</b>	<b>87,376.83</b>
<b>NON-CURRENT LIABILITIES</b>			
Other Non Current Liabilities	4	10,038.54	8,492.33
		<b>10,038.54</b>	<b>8,492.33</b>
<b>CURRENT LIABILITIES</b>			
Short-Term Borrowings		-	-
Trade Payables		3,176.61	791.18
Other Current Liabilities		444.39	1,434.78
Short-Term Provisions	5	-	-
	6	<b>3,621.00</b>	<b>2,225.95</b>
<b>TOTAL</b>		<b>103,948.21</b>	<b>98,095.11</b>
<b>ASSETS</b>			
<b>NON- CURRENT ASSETS</b>			
Fixed Assets		42.77	
Financial Assets		25,000.00	25,000.00
Non Current Investments		-	-
Long Term Loans & Advances		364.58	98.93
Other Non-Current Assets	7	-	-
		<b>25,407.35</b>	<b>25,098.93</b>
<b>CURRENT ASSETS</b>	8		
Current Investments		38,518.61	41,497.68
Inventories		1,000.00	-
Trade Receivables		4,313.10	2,636.89
Cash & Cash Equivalents		824.02	159.93
Short Term Loans & Advances		32,974.48	28,691.36
Deferred Tax Asset (Net)	9	10.32	10.32
Other Current Assets	10	900.33	
	11	<b>78,540.86</b>	<b>72,996.19</b>
<b>TOTAL</b>	12	<b>103,948.21</b>	<b>98,095.11</b>
Summary of Significant Accounting Policies	13		
	14		
	1		

**As Per Our Report of Even Date**

**FOR  
GANESAMOORTHY.  
T & ASSOCIATES  
CHARTERED  
ACCOUNTANTS  
FRN No: 013934S**

**GANESAMOORTHY.T  
PROPRIETOR  
MEMBERSHIP NO.  
228695  
Place: Chennai  
Date: 29.05.2025**

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**BASKARAN SATHYA PRAKASH  
MANAGING DIRECTOR  
DIN: 01786634**

**SADASIVAM ANBAZHAGAN  
DIRECTOR  
DIN: 08965772**

**DINESH A  
CHIEF FINANCIAL OFFICER**

**RAVEENA AGARWAL  
COMPANY SECRETARY**

**CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2025**

(₹ in Thousand with decimals except share data)

Particulars	Note No.	31.03.2025	31.03.2024
		Rs.	Rs.
<b>INCOME</b>			
Revenue From Operations	15	3,325.00	-
Other Income	16	2,591.10	4,587.37
<b>TOTAL INCOME</b>		<b>5,916.10</b>	<b>4,587.37</b>
<b>EXPENSES</b>			
Employee benefit expenses		370.00	811.30
Finance Cost	17	7.85	0.18
Depreciation & Amortisation Expenses	18	2.58	-
Administration Expenses	19		
	20	2,623.83	1,001.75
<b>TOTAL EXPENSES</b>		<b>3,004.26</b>	<b>1,813.22</b>
<b>PROFIT / (LOSS) BEFORE TAXATION</b>		<b>2,911.84</b>	<b>2,774.15</b>
<b>Tax Expense</b>			
Current tax		-	-
Deferred Tax		-	-
Mat Credit Entitlement		-	-
<b>NET PROFIT / (LOSS) FOR THE YEAR</b>		<b>2,911.84</b>	<b>2,774.15</b>
<b>Earnings per equity share:</b>			
Basic and Diluted (Face Value of Rs. 10/- each, Previous Year Rs. 10/- each)	33	0.41	0.39
Summary of Significant Accounting Policies	1		

**AS PER OUR REPORT OF EVEN DATE**

<b>FOR GANESAMOORTHY. T &amp; ASSOCIATES</b> <b>CHARTERED ACCOUNTANTS</b> <b>FRN No: 013934S</b>  <b>GANESAMOORTHY.T</b> <b>PROPRIETOR</b> <b>MEMBERSHIP NO. 228695</b> <b>Place: Chennai</b> <b>Date: 29.05.2025</b>	<b>FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED</b>  <b>BASKARAN SATHYA PRAKASH</b> <b>MANAGING DIRECTOR</b> <b>DIN: 01786634</b>  <b>DINESH A</b> <b>CHIEF FINANCIAL OFFICER</b>	<b>SADASIVAM ANBAZHAGAN</b> <b>DIRECTOR</b> <b>DIN: 08965772</b>  <b>RAVEENA AGARWAL</b> <b>COMPANY SECRETARY</b>
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**Consolidated Statement of Cash Flow Statement Annexed to the Balance Sheet as at 31st  
March 2025**  
(₹ in Thousand with decimals except share data)

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
<b>A. Cash Flow From Operating Activities</b>		
Net Profit Before Tax & Extra-Ordinary Items	2,911.84	2,774.15
<i>Adjustments for Non-Cash &amp; Non-Operating Expenses</i>		
Interest Receipts	(2,458.23)	(2,203.83)
Profit / Loss on Sale of Investments	-	-
Depreciation & Amortization	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>453.61</b>	<b>570.32</b>
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) in Inventories	(1,000.00)	-
Decrease / (Increase) in Trade Receivables	(1,676.20)	(1,451.16)
Decrease / (Increase) in Short Term Loans & Advances	(4,283.12)	(3,943.39)
Decrease / (Increase) in Other Current Assets	(900.33)	-
Decrease / (Increase) in Other Non Current Assets	-	-
Decrease / (Increase) in Long Term Loans & Advances	(265.65)	-
(Decrease) / Increase in Trade Payable	2,385.43	(8,020.57)
(Decrease) / Increase in Short Term Borrowings	-	-
(Decrease) / Increase in Other Current Liabilities	(990.39)	1,300.91
(Decrease) / Increase in Short Term Provisions	1,546.21	8,492.33
<b>Cash Generated from Operations</b>	<b>(4,730.44)</b>	<b>(3,051.56)</b>
Income Tax Adjustments	-	-
Extra-Ordinary Items	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>(4,730.44)</b>	<b>(3,051.56)</b>
<b>B. Cash Flow From Investing Activities</b>		
Net Decrease / (Increase) in Fixed Assets	(42.77)	-
Profit / (Loss) on Sale of Investments	-	-
Net (Purchase)/Sale of Current Investments	<b>2,979.08</b>	-
Interest Received	2,458.23	2,203.83
<b>Net Cash Flow from Operating Activities</b>	<b>5,394.54</b>	<b>2,203.83</b>
<b>C. Cash Flow From Financing Activities</b>		
Issue of Equity Shares	-	-
Share Issue Expenses Incurred / Written-Off	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>-</b>	<b>-</b>
<b>D. Net Increase /(Decrease) in Cash &amp; Cash Equivalents</b>	<b>664.09</b>	<b>(847.74)</b>
<b>E. Opening Cash &amp; Cash Equivalents</b>	<b>159.93</b>	<b>1,007.66</b>
<b>F. Closing Cash &amp; Cash Equivalents (Note 17)</b>	<b>824.02</b>	<b>159.93</b>

**FOR GANESAMOORTHY.  
T & ASSOCIATES  
CHARTERED  
ACCOUNTANTS  
FRN No: 013934S**

**GANESAMOORTHY.T  
PROPRIETOR  
MEMBERSHIP NO. 228695  
Place: Chennai  
Date: 29.05.2025**

**FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

**BASKARAN SATHYA PRAKASH  
MANAGING DIRECTOR  
DIN: 01786634**

**DINESH A  
CHIEF FINANCIAL OFFICER**

**SADASIVAM ANBAZHAGAN  
DIRECTOR  
DIN: 08965772**

**RAVEENA AGARWAL  
COMPANY SECRETARY**

**Notes forming part of the Consolidated Financial Statements for the period ended 31st March, 2025**

**2. SHARE CAPITAL**

Particulars	31.03.2025		31.03.2024	
	Number	Rs.	Number	Rs.
<b>Authorised</b>				
Equity Shares of Rs. 10/- each (Previous Year Rs. 10/- )	8,000,000	80,000,000	8,000,000	80,000,000
<b>Issued, Subscribed &amp; Paid Up:</b>				
Equity Shares of Rs. 10/- each (Previous Year Rs. 10/-)	7,114,500	71,145,000	7,114,500	71,145,000
<b>Total</b>	<b>7,114,500</b>	<b>71,145,000</b>	<b>7,114,500</b>	<b>71,145,000</b>

**Reconciliation of number of equity shares outstanding at the beginning and at the end of the period**

Particulars	31.03.2025		31.03.2024	
	Nos.	Rs. In Thousands	Nos.	Rs. In Thousands
Shares outstanding at the beginning of the year	7,114,500	71,145,000	7,114,500	71,145,000
Add : Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	<b>7,114,500</b>	<b>71,145,000</b>	<b>7,114,500</b>	<b>71,145,000</b>

The company has one class of Equity shares having a par value of Rs. 10/- each. Each shareholder is eligible to one vote per share held.

In the Event of Liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**Details of Share held by shareholders holding more than 5% of the aggregate shares in the company**

Name of Shareholder	31.03.2025		31.03.2024	
	Nos.	%	Nos.	%
Ms. R.Rathina Mala	826,700	11.62%	826,700	11.62%
M/s. Anurodh Merchandise Private Limited	516,000	7.25%	516,000	7.25%
M/s. Saraa Media Works Private Limited	598,130	8.41%	598,130	8.41%

**3. RESERVES AND SURPLUS**

(₹ in Thousands)(₹ in Thousands)

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
<b>Share Premium</b>		
Opening balance	24,043.25	24,043.25
Add: During the year	-	-
<b>Closing Balance</b>	<b>24,043.25</b>	<b>24,043.25</b>
<b>Surplus in Profit &amp; Loss Statement</b>		
Opening balance	(7,811.42)	(10,585.56)
Add: Net Profit for the year	2,911.84	2,774.15
Add: Adjustments during the year	-	-
<b>Closing Balance</b>	<b>(4,899.58)</b>	<b>-7,811.42</b>
<b>Total</b>	<b>19,143.67</b>	<b>16,231.83</b>

**4. Other Non Current Liabilities**

Particulars	Rs.	Rs.
<b>Loans from Director</b>		
B.Sathya Prakash	4,072.98	1,856.23
<b>Loans from Other Party</b>		
Gajmukh Trading Private Limited	1,200.00	2,500.00
N J Enterprises	95.79	2,333.29
Rathina Mala	1,802.80	1,802.80
Dinesh Raj	2,866.97	
<b>Total</b>	<b>10,038.54</b>	<b>8,492.33</b>

**5. Trade Payables** (₹ in Thousands)(₹ in Thousands)

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
Trade Payables (including acceptances)	3,176.61	791.18
<b>Total</b>	<b>3,176.61</b>	<b>791.18</b>

**6. Other Current Liabilities**

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
Audit Fees Payable	-	-
Expenses payable	-	-
GST Payable	52.49	75.83
TDS Payable	41.90	8.95
Other Payable	350.00	1,350.00
<b>Total</b>	<b>444.39</b>	<b>1,434.78</b>

**7. LONG TERM LOANS & ADVANCES**

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
<b>Unsecured, Considered Good</b>		
<b>Deposits</b>	-	-
(a) Security Deposits	72.82	43.9
(b) Other	291.7	4
Deposits MAT	6	54.9
Credit Entitlement		9
<b>Total</b>	<b>364.58</b>	<b>98.93</b>

**8. CURRENT INVESTMENTS**

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
<b>Unquoted Equity Shares, Fully Paid Up</b>		
Anurodh Merchandise Private Limited	2,270.43	2,270.43
- 22000 equity shares of Rs.10 Each		-
- 15500 equity shares of Rs.10 Each		
(PY 2016-17) Cavincally Retails Limited Shares	6,448.18	6,448.18
Ferromet Steel Private Limited JJ Fincap	-	1,521.58
Private Limited	20,000.00	20,000.00
- 138325 equity shares of Rs.11 Each	9,800.00	9,800.00

Maheswari Exports Private Limited	-	1,457.50
Prince Tradecom Private Limited-		
Investment Srinivasa Roadways Pvt Ltd - 49000 equity shares of Rs.10 Each		
Siddharth Mercentile Private Limited		
<b>Total</b>	<b>38,518.61</b>	<b>41,497.68</b>

## 9. INVENTORIES

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
(Valued at lower of cost and net realisable value)		
Work-in-Progress	1,000.00	
<b>Total</b>	<b>1,000.00</b>	<b>-</b>

## 10. TRADE RECEIVABLES (₹ in Thousands) (₹ in Thousands)

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
<b>Outstanding for a period of less than six months from the date they are due for</b>		
Unsecured, Considered Good	-	- 2,636.89
<b>Outstanding for a period of more than six months</b>		
Unsecured, Considered Good	4,313.10	
<b>Total</b>	<b>4,313.10</b>	<b>2,636.89</b>

## 11. CASH AND CASH EQUIVALENTS

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
Balances with Scheduled		
Banks In Current	189.23	65.14
Account		- 94.79
In Deposit Account	634.79	
Cash in hand		
<b>Total</b>	<b>824.02</b>	<b>159.93</b>

## 12 . SHORT TERM LOANS & ADVANCES

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
<b>(a) Loans</b>		
(Unsecured, Considered good) Interest		-
Bearing Loans		-
Interest Receivable on Loans	32,974.48	28,461.74
<b>(b) Advances</b>		
(Unsecured, Considered good)	-	-
Advances to be recoverable in cash or kind or for value to be received Advance Sales Tax	-	229.62
GST Input Tax	-	-
Credit TCS		
Receivable		

Income Tax Refund VAT Receivable		
<b>Total</b>	<b>32,974.48</b>	<b>28,691.36</b>
<b>13. OTHER CURRENT ASSETS</b>		
<b>Particulars</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Rs.</b>	<b>Rs.</b>
GST ITC	900.33	-
<b>Total</b>	<b>900.33</b>	<b>-</b>

**14. REVENUE FROM OPERATIONS** (₹ in Thousands) (₹ in Thousands)

<b>Particulars</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Rs.</b>	<b>Rs.</b>
Income From Advertising and Branding	3,000.00	-
Sale of Movie Rights	325.00	-
<b>Total</b>	<b>3,325.00</b>	<b>-</b>

**15. Other Income** (₹ in Thousands) (₹ in Thousands)

<b>Particulars</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Rs.</b>	<b>Rs.</b>
Sale of Movie Rights	-	2,377.03
Interest Income	2,458.23	2,203.83
Interest on Tax		6.51
Profit on Sale of Investment	111.66	-
Other Income	21.20	-
<b>Total</b>	<b>2,591.10</b>	<b>4,587.37</b>

**• 16. Employee benefit expenses** (₹ in Thousands) (₹ in Thousands)

<b>Particulars</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Rs.</b>	<b>Rs.</b>
Salaries & Bonus	370.00	811.30
Director's Remuneration		
Staff welfare expense		
<b>Total</b>	<b>370.00</b>	<b>811.30</b>

**• 17. Finance Cost** (₹ in Thousands) (₹ in Thousands)

<b>Particulars</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Rs</b>	<b>Rs</b>
Bank charges	7.85	0.18
Interest on TDS		
Interest Expenses		
<b>Total</b>	<b>7.85</b>	<b>0.18</b>

**18. Depreciation & Amortization Expenses (₹ in Thousands) (₹ in Thousands)**

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
Depreciation	2.58	
<b>Total</b>	<b>2.58</b>	<b>-</b>

**19. Administration Expenses (₹ in Thousands) (₹ in Thousands)**

Particulars	31.03.2025	31.03.2024
	Rs.	Rs.
Listing & Legal Fees	49.00	73.72
NSDL/CDSL/RTA Charges	124.00	111.55
Professional Fees	380.90	235.10
Rent Expenses	268.25	260.70
Other Expenses	10.39	78.39
Advertisement Expenses	1,027.95	6.30
Filing Fee	8.62	11.30
Printing & Stationery	21.65	5.52
Travelling & Boarding	733.07	57.62
Secretarial Audit Fees	-	125.00
Consultancy Fee	-	35.00
Telephone Charges	-	1.56
<b>Total</b>	<b>2,623.83</b>	<b>1,001.75</b>

	FY 2024-25	FY 2023-24
<b>20 Contingent Liabilities &amp; Commitments:</b>	NIL	NIL
<b>21 Additional Information disclosed as per Part II of The Companies Act, 2013</b>	NIL	NIL
<b>22. Segment Reporting</b>		

The disclosure requirement of Accounting Standard-17 “Segment Reporting” as notified by Companies (Accounting Standards) Rules, 2006 (as amended) Not Applicable

**Amount due from Directors/Parties/Companies in which director is interested, in terms of Section 185 of the Companies Act, 2013 :**

• **Details of Loans as per Section 186 of the Companies Act, 2013**

Sl No.	Loan to	Amount (Rs. In Thousands)	Amount (Rs. In Thousands)	Purpose of Loan
1	Goel Steel Company	165.00	165.00	Business Purpose
2	Anurodh Merchandise Private	129.19	98.58	Business Purpose
3	Limited Receivables Premier Futsal	21.00	17.00	Business Purpose
4	Mana	1.02	1.02	Business Purpose
5	Ckm Homecare - Subsidiary Account	2.39	2.87	Business Purpose
	Zinema Entertainment			
	<b>Total</b>	<b>318.61</b>	<b>284.47</b>	

**24 Related Party Transactions (Section 188 of the Companies Act, 2013):**

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

- List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Name of the Related Party	Relationship
1. B. Sathya Prakash	Key Management Personnel
2. Sadasivam Anbazhagan	Key Management Personnel
3. Uma Maheswari	Key Management Personnel
4. Shivani Marda	Key Management Personnel
5. Dineshraj	Key Management Personnel
6. Anbalagan Dinesh	Key Management Personnel

- Transactions during the year with related parties: (Rs. In Thousands)

Nature of Transactions (Excluding Reimbursements)	B. Sathya Prakash	Sadasivam Anbazhagan	Uma Maheswari
Director's Remuneration/ Salary	-	-	-
Loan From Director	22.17	-	-
Nature of Transactions (Excluding Reimbursements)	Shivani Marda	Dineshraj	Anbalagan Dinesh
Director's Remuneration/ Salary	-	-	-
Loan From Director	-	28.67	-
Earnings Per Share	31st March 2025	31st March 2024	
i) Net Profit as per Statement of Profit and Loss attributable to equity shareholders	2,911,837.47	2,774,146.17	
ii) Weighted average number of equity shares used as a denominator for calculating EPS	7,114,500.00	7,114,500.00	
iii) Earnings per Share (Basic and Diluted) (Rs.)	0.41	0.39	
iv) Face Value per share (Rs.)	10.00	10.00	

27 Confirmation of balances/reconciliation of accounts pertaining to certain advances/creditors/debtors is pending as at period end. Hence, the balances have been adopted as per the books of accounts.

28 Previous year's figures have been regrouped wherever necessary to conform to current period's classification.

29 Consequent to the enactment of the Companies Act, 2013 (the Act) and its applicability for accounting periods commencing from 1st April 2014, the Company has reassessed the remaining useful life of fixed assets in accordance with the provisions prescribed under Schedule II to the Act. In case of other assets, the carrying value (Net of Residual Value) is being depreciated over the revised remaining useful life.

30 Trade Receivable from HP Home care Products amounting to Rs.38,83,322 is pending due from 27th June 2013. The said amount is subject to dispute on account of Mosquito coils supplied by the company and the proceedings are pending before Metropolitan Magistrate's courts of Chennai. The Management of the Company is of the opinion that the trade debt is good and realizable and hence no provision has been made in the books of accounts.

31 "The Company is subject to legal proceedings and claims, which have arisen during the normal course of business. The Company has provided for the proceedings and claims, which according to the company's management if conclude and determined will have a material and adverse effect on the Company's result of operations or financial condition".

- 32** No material foreseeable losses on long- term contracts were expected by the Company during the current and previous financial year and hence no provisions were made in the Books of Accounts.
- 33** Transaction in Foreign Currency - No transactions involving foreign currency was made during the current and previous financial year.

**As Per Our Report Of Even Date**

<b>FOR GANESAMOORTHY. T &amp; ASSOCIATES CHARTERED ACCOUNTANTS FRN No: 013934S</b>	<b>FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED</b>	
<b>GANESAMOORTHY.T PROPRIETOR MEMBERSHIP NO. 228695 Place: Chennai Date: 29.05.2025</b>	<b>BASKARAN SATHYA PRAKASH MANAGING DIRECTOR DIN: 01786634</b>	<b>SADASIVAM ANBAZHAGAN DIRECTOR DIN: 08965772</b>
	<b>DINESH A CHIEF FINANCIAL OFFICER</b>	<b>RAVEENA AGARWAL COMPANY SECRETARY</b>

## **Notes forming part of the Consolidated Financial Statements for the period ended 31st March, 2025**

### **1 PRINCIPLES OF CONSOLIDATION**

The Consolidated Financial Statements consist of Zinema Media And Entertainment Limited (“The Company”) and its wholly-owned subsidiary company CKM HOMECARE SOLUTIONS PRIVATE LIMITED (collectively referred to as “The Group”). The Consolidated Financial Statements have been prepared on the following basis:

- a.** The financial statements of the Company and its subsidiary company have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intra-group transactions resulting in unreleased profits or losses as per Accounting Standard 21- “Consolidated Financial Statements” notified by Companies (Accounting Standards) Rules, 2006
- b.** The difference between the cost of investment in the subsidiaries and joint ventures, and the Company’s share of net assets at the time of acquisition of shares in the subsidiaries and joint ventures is recognized in the financial statements as Goodwill or Capital Reserve as the case may be
- c.** The financial statements of the subsidiary used in the consolidation are drawn up to the same reporting date of the Company i.e. 31st March 2024. These have been consolidated based on latest available financial statements.
- d.** The list of subsidiary companies, joint ventures and associates which are included in the consolidation and the Company’s holdings therein are as under:

- 1. CKM HOMECARE SOLUTIONS PRIVATE LIMITED: Ownership 100%

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

#### **a. BASIS OF PREPARATION**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) in compliance with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. Further in view of the revised schedule III of the Companies Act, the company has also reclassified the previous year figures in accordance with the requirements applicable for the current year

#### **b. GENERAL**

The company follows the accrual method of accounting. The financial statements have been prepared in accordance with the historical cost convention and in accordance with. Expenses are accounted on their accrual with necessary provision for all known liabilities and losses.

#### **c. USE OF ESTIMATES**

The preparation of financial statements requires estimates and assumptions to be made that affect the required amount of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Difference between the actual amounts and the

estimates are recognised in the period in which the results are known/materialised.

**d. FIXED ASSETS**

Fixed assets are stated at cost including taxes, duties, freight, insurance etc. related to acquisition and installation.

**e. DEPRECIATION**

Depreciation is provided to the extent of depreciable amount on written Down Value (WDV) at the rates and method prescribed in the Schedule II of the Companies Act, 2013 and on pro rata basis for the additions / deletions during the year.

**f. INVENTORIES**

No Inventories are available with the company , Hence valuation of Inventories is not applicable.

**g. REVENUE RECOGNITION**

Revenue is recognized and expenditure is accounted for on their accrual.

**h. PROVISIONS, CONTINGENT LIABILITIES & CONTINGENT ASSETS**

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are disclosed when the company has possible obligation or a present obligation and it is probable that a cash flow will not be required to settle the obligation. Contingent Assets are neither recognised nor disclosed in the financial statements.

**i. INVESTMENTS**

Investments that are readily realizable and intended to be held for not more than one year, are classified as current investments. All other investments are classified as long-term investments.

Current Investments are stated at lower of cost or market rate on individual investment basis. Long Term Investments are considered "at cost", unless there is other than temporary decline in value thereof, in which case, adequate provision is made against such diminution in the value of investments.

**j. EMPLOYEE BENEFITS**

i. Gratuity:

The liability for gratuity has not been provided as per the provisions of Payment of Gratuity Act, 1972 since no employee of the company is eligible for such benefits during the year.

ii. Provident Fund:

The provisions of the Employees Provident Fund are not applicable to the company since the number of employees employed during the year were less than the minimum prescribed for the benefits.

iii Leave Salary:

In respect of Leave Salary, the same is accounted as and when the liability arises in accordance with the provision of law governing the establishment.

**k. IMPAIRMENT OF ASSETS**

As at Balance Sheet Date, the carrying amount of assets is tested for impairment so as to determine:

- a. Provision for Impairment Loss, if any, required or
- b. b.The reversal, if any, required of impairment loss recognized in previous periods.
- c. Impairment Loss is recognized when the carrying amount of an asset exceeds its recoverable amount.

#### **l. BORROWING COST**

Borrowing cost attributable to the acquisition or construction of qualifying assets are capitalized as a part of such assets. All other borrowing costs are charged off to revenue.

A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale.

#### **m. DEFERRED REVENUE EXPENDITURE**

Miscellaneous Expenditure are written off uniformly over a period of 5 years.

#### **n. INCOME TAX**

Current Tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognized, subject to the prudence, of timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more periods. Deferred tax assets is not recognized unless there is a virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

## ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under Report on Other Legal and Regulatory Requirement's section of our report of even date) With reference to the Annexure A referred to in the Independent Auditor's Report to the members of the Company on the consolidated financial statements for the year ended March 31, 2024, we report the following:

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

(B) The company is having intangible asset. Therefore, the provisions of Clause (i)(a)(b) of Paragraph 3 of the order are applicable to the company.

(b) In our opinion Office Equipment, Plant and Equipment (Computers) have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.

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

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

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

(ii) (a) The company doesn't hold any inventory. Therefore, the provisions of Clause (ii)(a) of Paragraph 3 of the order are not applicable to the company.

(b) During any point of time of time of the year, the company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause (ii)(b) of paragraph 3 of the order are not applicable to the company.

(iii) During the year, the company has made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of said Order are applicable to the company.

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

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

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

(vii) (a) The Company is generally regular in depositing undisputed statutory I,e including Provident Fund,

Employees State Insurance, Income tax, Sales tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2024 for a period of more than 6 months from the date they became payable.

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

VAT-Kerala	INR.350000	Response submitted with Adjudication Authority
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(viii) In our opinion and according to the information and explanations given to us, there is no transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

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

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

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

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

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

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

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

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

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

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

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

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

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

(xiv) The Company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal

auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.

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

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

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

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

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

(xvii) The company has not incurred any losses during current reporting period and a Net Loss of INR. 23,55,013 during the previous reporting period.

(xviii) There has been resignation of the previous statutory auditors during the year and appointed new statutory auditors in the EGM of the company.

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

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

**For GANESAMOORTHY.T & ASSOCIATES**

Chartered Accountants

GANESAMOORTHY.T

Proprietor

Membership No. 228695

Place: Chennai

Date: 29.05.2025

UDIN: 25228695BMIWRS3563

## **ANNEXURE “B” TO THE INDEPENDENT AUDITORS’ REPORT ON THE FINANCIAL STATEMENTS**

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

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

In conjunction with my audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2024, I have audited the internal financial controls over financial reporting of **ZINEMA MEDIA AND ENTERTAINMENT LIMITED** (Formally known as TRIVIKARAMA PRIVATE LIMITED) (hereafter referred to as “the Company”) and its subsidiary companies, which are companies incorporated in India, as of that date.

#### **Management’s Responsibility for Internal Financial Controls**

The Board of Directors of the company and its subsidiary companies, incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (“the ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditor’s Responsibility**

My responsibility is to express an opinion on the Company’s internal financial controls over financial reporting of the company and its subsidiary companies, which are the companies incorporated in India, based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the internal financial controls system over financial reporting of the Company.

#### **Meaning of Internal Financial Controls over Financial Reporting**

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with Generally Accepted Accounting Principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

#### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Opinion**

In my opinion, to the best of my information and according to the explanations given to us , the Company and its subsidiary Companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For GANESAMOORTHY.T & ASSOCIATES**

Chartered Accountants

GANESAMOORTHY.T

Proprietor

Membership No. 228695

Place: Chennai

Date: 29.05.2025

UDIN: 25228695BMIWRS3563

**ZINEMA MEDIA & ENTERTAINMENT LIMITED**  
**Registered Office - Third Floor, B Block, Work EZ, 147, Pathari Road, Thousand Lights, Chennai -600006**  
**CIN: L24241TN1984PLC096136**  
**Email id: trivikramaindustries@gmail.com; Tel: 044-48679669; Fax: 044-42134333**  
**website: www.zinema.co.in**

**Form No. MGT – 11, PROXY FORM / BALLOT FORM**

(Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration), 2014)

Name of the Member \_\_\_\_\_

Registered Address \_\_\_\_\_

Folio No. / DP / Client ID. \_\_\_\_\_

I / We being the members of \_\_\_\_\_ shares of Zinema Media & Entertainment Limited., hereby appoint –

1. \_\_\_\_\_ having email Id \_\_\_\_\_ Signature \_\_\_\_\_ or failing him
2. \_\_\_\_\_ having email Id \_\_\_\_\_ Signature \_\_\_\_\_ or failing him
3. \_\_\_\_\_ having email Id \_\_\_\_\_ Signature \_\_\_\_\_

As my/our Proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 39th Annual General Meeting of the Company, to be held on 23rd day of August, 2025 at 01:00 P.M. at Third Floor, B Block, Work EZ, 147, Pathari Road, Thousand Lights, Chennai -600006 and at any adjournment thereof in respect of such resolution(s) as are indicated below:

Agenda:		For	Against
1.	To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2025 together with the Reports of the Board of Directors and the Auditors thereon.		
2	To receive, consider and adopt the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2025 together with the Report of Auditors thereon.		
3.	To declare Final Dividend on equity shares for the financial year ended 31 <sup>st</sup> March 2024, The Board recommends a dividend of Rs. 0.05 per equity share of face value of Rs. 10/- each for the financial year ended 31st March 2025.		
4	To addendum to the main object clause of the memorandum of association		
5	To change in designation of Mr. Sadasivam Anbazhagan (Din: 08965772) from director to independent director		
6	To approve increase in authorized share capital and alteration of memorandum of association		
7	To appoint P B & Associates as Secretarial Auditor for a term of five consecutive years.		

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2025

Signature of Shareholder \_\_\_\_\_ Signature of Proxy \_\_\_\_\_

**Notes:**

1. This Form of Proxy in Order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Annual General Meeting.
2. For the Resolutions, Explanatory Statement and Notes, please refer to the Notice of the 41st Annual General Meeting.
3. Optional, Please put a “✓” in the appropriate Column against the Resolutions indicated in the box.

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**ZINEMA MEDIA & ENTERTAINMENT LIMITED**  
**Registered Office - Third Floor, B Block, Work EZ, 147, Pathari Road, Thousand Lights, Chennai -600006**  
**CIN: L24241TN1984PLC096136**  
**Email id: trivikramaindustries@gmail.com; Tel: 044-48679669; Fax: 044-42134333**  
**website: www.zinema.co.in**

**Annexure-II**

**Attendance Slip**

**41/AGM/24-25 Annual General Meeting, Saturday 23<sup>rd</sup> August 2025 at 01:00 PM**

Folio No. / DP ID Client ID No.	
Name of First named Member/Proxy/ Authorised Representative	
Name of Joint Member(s), if any:	
No. of shares held	

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the 41/AGM/24-25 Annual General Meeting, 23<sup>rd</sup> August 2025 at 01:00 PM at Third Floor, B Block, Work EZ, 147 Pathari Road Thousand Lights, Chennai, Tamil Nadu, India, 600006

**Member's/Proxy's name in Block Letters**

**Member's/Proxy's Signature**

Note(s): 1. Please sign this attendance slip and hand it over at the Attendance Verification Counter at the MEETING VENUE.

2. Only shareholders of the Company and/or their Proxy will be allowed to attend the Meeting

**Location plan of Venue of AGM of M/s. ZINEMA MEDIA AND ENTERTAINMENT LIMITED**

