

May 30, 2026

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

Subject: Intimation of the outcome of the Board Meeting under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sirs,

In continuation of our letter dated May 26, 2026, this is to inform you that the Board of Directors of the Company at its meeting held today, i.e. May 30, 2026, has, *inter alia*, considered and approved the following:

- a) Audited Financial Statements (Standalone & Consolidated) for the year ended March 31, 2026.
- b) Audited Financial Results (Standalone & Consolidated) for the half-year and year ended March 31, 2026. The said Audited Financial Results along with the Reports of the Statutory Auditors thereon, are enclosed. ('**Annexure A**')

In compliance with Regulation 33(3)(d) of the SEBI Listing Regulations, we hereby state that the Statutory Auditors of the Company, Ganesamoorthy T & Associates, Chartered Accountants (FRN: 013934S) have issued Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone & Consolidated) for the half year and the year ended March 31, 2026. The declaration in this regard is enclosed herewith as '**Annexure B**'.

Further, in view of certain technical shortcomings, the Board decided to withdraw the applications submitted with BSE Limited for obtaining in-principle approval of the following proposals, which had earlier been approved by the Board of Directors and the shareholders of the Company:

- a) Issue and allotment of equity shares on a preferential basis in terms of the provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations")
 - 1,83,00,000 equity shares of Rs. 10/- each for consideration in cash;

ZINEMA MEDIA & ENTERTAINMENT LIMITED

Registered Office – New Door Number 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Raja Annamalaipuram, Chennai: 600028

CIN: L93190TN1984PLC096136

Email id: trivikramindustries@gmail.com; Tel: 044-48679669; Fax: 044-42134333

website: www.zinema.co.in

- 60,00,000 equity shares of Rs. 10/- each for consideration other than cash for acquisition of equity shares of Rs. 10/- each (60% equity stake) of Beontyme Technologies Private Limited;
 - 10,000 equity shares of Rs. 10/- each for consideration other than cash to Tulsea Media Private Limited.
- b) Issue and allotment of 50,00,000 sweat equity shares of Rs. 10/-, in terms of the provisions of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

The meeting of the Board of Directors commenced at 8:00 p.m. and concluded at 9:30 p.m. Kindly take the same on record.

Thanking you,
Yours sincerely,

For ZINEMA MEDIA AND ENTERTAINMENT LIMITED

BASKARAN SATHYA PRAKASH
MANAGING DIRECTOR
DIN: 01786634

Encl.: as above



GANESAMOORTHY T & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ZINEMA MEDIA AND ENTERTAINMENT LIMITD

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone Half yearly financial results of **ZINEMA MEDIA AND ENTERTAINMENT LTD** (the "company") for the half year ended March 31, 2026 and the year to date results for the period from April 2025 to March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year ended March 31, 2026, as well as the year-to-date results for the period from April 2025 to March 2026.

Basis for Opinion

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

Emphasis of Matters

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

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

This responsibility also includes maintenance of adequate accounting records in accordance



GANESAMOORTHY T & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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

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

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

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

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

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

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

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



GANESAMOORTHY T & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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

For GANESAMORTHY. T & ASSOCIATES

Chartered Accountants

FRN 013934S / MRN 228695

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GANESAMOORTHY. T

Proprietor

UDIN: 26228695AWUSDS6812

Place: Chennai
Date : 30th May 2026

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN NO.: L93190TN1984PLC096136
NEW DOOR NO. 57, OLD DOOR NO. 57, SATHYADEV AVENUE, MRC NAGAR,
RAJA ANNAMALAI PURAM, CHENNAI, TAMIL NADU, 600028.

AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF & YEAR ENDED AS ON 31ST MARCH, 2026
BSE CODE : 538579 ISIN : INE641Q01019

(Rs. In Lakhs except EPS)

Sr.No.	Particulars	Half Year Ended			Year Ended	
		31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income					
	(a) Net Sales / Income from Operations[net of excise duty]	332.35	135.73	33.25	468.08	33.25
	(b) Other Income	39.95	7.21	10.02	47.16	25.91
	Total Income	372.29	142.94	43.27	515.24	59.16
2	Expenses					
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-	-
	c. Direct Expenses	286.25	-	-	286.25	-
	d. Finance Cost	17.68	2.01	0.03	19.69	0.07
	e. Employees benefit expenses	15.12	4.44	2.20	19.55	3.70
	f. Depreciation and amortisation expenses	6.34	0.39	0.03	6.73	0.03
	g. Other expenses	16.42	115.42	16.70	131.84	26.24
	Total Expenses	341.80	122.26	18.96	464.06	30.04
3	Profit / (Loss) before Exceptional items and Tax (2-1)	30.49	20.69	24.32	51.18	29.12
4	Exceptional items				-	-
5	Profit / (Loss) before tax (3-4)	30.49	20.69	24.32	51.18	29.12
6	Tax Expenses	-	-	-	13.44	-
7	Profit (Loss) for the period (5-6)	30.49	20.69	24.32	37.74	29.12
8	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income for the poeriod (Net of Tax)	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	30.49	20.69	24.32	37.74	29.12
10	Paid-up equity share capital (Face Value of Rs.10/-)	711.45	711.45	711.45	711.45	711.45
11	Other Equity as per Balance Sheet	-	-	-	229.68	191.94
	EPS (before Extraordinary items) of Rs.10/- each [* Not Annualised]	-	-	-	-	-
	(a) Basic	0.43 *	0.29 *	0.34 *	0.53	0.41
	(b) Diluted	0.43 *	0.29 *	0.34 *	0.53	0.41

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May, 2026.
- The Standalone Results includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2025) of the current financial year which were subject to limited review. The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment.
- The said results are also uploaded on the website of the Company at www.zinema.co.in

For Ganesamoorthy T & Associates
Chartered Accountants

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Ganesamoorthy T
Proprietor
FRN 013934S / MRN 228695
UDIN: 26228695AWUSDS6812

Place: Chennai
Dated: 30th May, 2026

For Zinema Media And Entertainment Ltd.

BASKARA
N SATHYA
PRAKASH


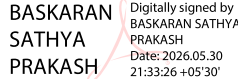
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B. Sathya Prakash
Chairperson and Managing Director
DIN: 01786634

ZINEMA MEDIA AND ENTERTAINMENT LTD


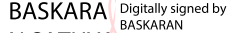
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NEW DOOR NO. 57, OLD DOOR NO. 57, SATHYADEV AVENUE, MRC NAGAR,
RAJA ANNAMALAIPURAM, CHENNAI, TAMIL NADU, 600028.

AUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES		
(Rs. In Lakhs)		
PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited
A ASSETS		
1 Non Current Assets		
(a) Property, Plant & equipment	144.21	0.43
(b) Capital work in Progress	-	-
(C) Other Intangible Assets	129.63	-
(d) Intangible Assets under Development	-	-
(e) Financial assets	-	-
(i) Investments	250.00	250.00
(ii) Loans	-	3.65
(f) Deferred Tax Assets (Net)	-	-
(g) Other non-current assets	-	-
Sub-total Non Current Assets	523.84	254.07
2 Current Assets		
(a) Inventories	101.04	10.00
(b) Financial Assets	-	-
(i) Investments	870.04	385.19
(ii) Trade Receivables	34.63	43.13
(iii) Cash & Cash Equivalents	4.30	6.35
(iv) Bank Balances other than (iii) above	13.42	1.73
(v) Loans	153.96	329.74
(vi) Other financial assets	-	-
(c) Other current assets	587.64	9.00
Sub Total of Current Assets	1,765.03	785.14
TOTAL ASSETS	2,288.87	1,039.21
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	711.45	711.45
(b) Other Equity	229.68	191.94
(c) Share application money pending for allotment	530.00	-
Total Equity	1,471.13	903.39
2 Liabilities		
<u>Non-current liabilities</u>		
(a) Financial Liabilities		
(i) Borrowings	92.88	-
(ii) Other financial liabilities	-	-
(b) Deferred Tax Liabilities (net)	0.64	-
(c) Provisions	-	-
(d) Other non current liabilities	-	100.39
Sub Total Non Current Liabilities	93.52	100.39
<u>Current Liabilities</u>		
(a) Financial Liabilities		
(i) Borrowings	525.18	-
(ii) Trade Payables	45.68	30.99
(iii) Other financial liabilities	129.55	-
(b) Provisions	12.80	-
(c) Other Current Liabilities	11.01	4.44
Sub Total of Current Liabilities	724.22	35.44
TOTAL EQUITY AND LIABILITIES	2,288.87	1,039.21
For Ganesamoorthy T & Associates	For Zinema Media And Entertainment Ltd.	
Chartered Accountants		
 GANESAMOORTHY <small>Digitally signed by GANESAMOORTHY Date: 2026.05.30 21:36:30 +05'30'</small>	 BASKARAN SATHYA PRAKASH <small>Digitally signed by BASKARAN SATHYA PRAKASH Date: 2026.05.30 21:33:26 +05'30'</small>	
Ganesamoorthy T Proprietor FRN 013934S / MRN 228695 UDIN: 26228695AWUSDS6812	B. Sathya Prakash Chairperson and Managing Director DIN: 01786634	
Place: Chennai Dated: 30th May, 2026		

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN NO.: L93190TN1984PLC096136
NEW DOOR NO. 57, OLD DOOR NO. 57, SATHYADEV AVENUE, MRC NAGAR,
RAJA ANNAMALAIPURAM, CHENNAI, TAMIL NADU, 600028.

(Rs. In Lakhs)

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2026		
Statement of Cash Flow	For The Year Ended	
	Audited	Audited
	31st March, 2026	31st March, 2025
Cash flows from operating activities		
Profit / (Loss) before taxation	37.74	29.12
Adjustments for:		
Interest Income	(46.91)	(24.58)
Speculative Profit	-	-
Investment income	-	-
Depreciation	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Profit / (Loss) on the sale of intangible assets	-	-
Movement in reserves	-	-
Working capital changes:		
(Increase) / Decrease in Fixed Assets	(273.41)	(0.43)
(Increase) / Decrease in Current Loans & Advances	175.78	(42.83)
(Increase) / Decrease in Long Term Loans & Advances	3.65	(2.66)
(Increase) / Decrease in trade and other receivables	8.50	(16.76)
(Increase) / Decrease in other Financial Assets	-	-
(Increase) / Decrease in other Current Assets	(578.44)	(9.00)
(Increase) / Decrease in other Non Current Assets	(484.86)	29.79
(Increase) / (Decrease) in inventories	(91.24)	(10.00)
Increase / (Decrease) in trade and other payables	14.68	24.11
Increase / (Decrease) in Non Current Liabilities	(6.87)	15.46
Increase / (Decrease) in Other Financial Liabilities	129.55	-
Increase / (Decrease) in Current Liabilities	525.18	-
Increase / (Decrease) in Other Current Liabilities	6.57	(9.90)
Increase / (Decrease) in Provisions	12.80	-
Cash generated from operations	(567.27)	(17.69)
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash (used in)/ generated from operating activities	(567.27)	(17.69)
Cash flows from investing activities		
Net Decrease / (Increase) in Fixed Assets	-	-
Net (Purchase)/Sale of Current Investments	-	-
Profit On F&O	-	-
Interest Received	46.91	24.58
Net cash used (used in)/ generated from investing activities	46.91	24.58
Cash flows from financing activities		
Proceeds from issue of share capital	530.00	-
Share Issue Expenses Incurred / Written-Off	-	-
Net cash (used in)/ generated from financing activities	530.00	-
Net increase in cash and cash equivalents	9.63	6.90
Cash and cash equivalents at beginning of period	8.08	1.18
Cash and cash equivalents at end of period	17.71	8.08
For Ganesamoorthy T & Associates	For Zinema Media And Entertainment Ltd.	
Chartered Accountants		
 GANESAM Digitally signed by OORTHY GANESAMOORTHY <small>Date: 2026.05.30 21:36:52 +05'30'</small>	 BASKARA Digitally signed by N SATHYA BASKARAN PRAKASH SATHYA PRAKASH <small>Date: 2026.05.30 21:33:42 +05'30'</small>	
Ganesamoorthy T Proprietor FRN 013934S / MRN 228695 UDIN: 26228695AWUSDS6812	B. Sathya Prakash Chairperson and Managing Director DIN: 01786634	
Place: Chennai Dated: 30th May, 2026		



GANESAMOORTHY T & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ZINEMA MEDIA AND ENTERTAINMENT LTD

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **ZINEMA MEDIA AND ENTERTAINMENT LTD** ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities for the half year ended March 31, 2026 and for the period from April 2025 to March 2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Attention is drawn to the fact that the consolidated figures for the corresponding half year ended March 31, 2026, and the corresponding period from April 2025 to March 2026, as reported in these financial results have been approved by the company's Board of Directors, but have not been subjected to audit

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

- a. includes the results of the following entities: **(to indicate list of entities included in the consolidation)**;
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the half year ended March 31, 2026_ and for the period from April 2025 to March 2026.

Basis for Opinion

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



GANESAMOORTHY T & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Emphasis of Matters

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These half yearly financial results as well as the year to date consolidated financial results have been prepared on the basis of the audited financial statements.

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

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

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

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

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



GANESAMOORTHY T & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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



GANESAMOORTHY T & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Other Matters

The consolidated Financial Results include the audited Financial Results of ZINEMA MEDIA AND ENTERTAINMENT LTD, 1 subsidiaries, associates and jointly controlled entities, whose audited Financial Statement/Financial Results/financial information reflect Group's share of total assets of Rs. 2,289.03 Lakhs as at March 31, 2026, Group's share of total revenue of Rs. 515.24 Lakhs and Group's share of total net profit/ (loss) after tax of Rs, 37.73 Lakhs for the year ended March 31, 2026 and for the period from April 2025 to March 2026 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors.

The independent auditors' reports on audited financial statements/Financial auditors. The independent Results/ financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above The consolidated Financial Results include the audited Financial Results of 1 subsidiaries, associates and jointly controlled entities, whose audited Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs. 15,945.28 as at March 31, 2026, Group's share of total revenue of Rs. Nil and Rs. Nil and Group's share of total net profit/(loss) after tax of Rs. Nil and Rs. Nil for the year ended March 31, 2026 and for the period from April 2025 to March 2026 respectively, as considered in the consolidated Financial Results. These audited audited Financial Statements/Financial Results/ financial information have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and jointly controlled entities is based solely on such audited Financial Statements/Financial Results/financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these Audited Financial Statements/Financial Results / financial information are not material to the Group.

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

For GANESAMORTHY. T & ASSOCIATES

Chartered Accountants

FRN 013934S / MRN 228695

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GANESAMOORTHY
ORTHY Date: 2026.05.30
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GANESAMOORTHY. T

Proprietor

UDIN: 26228695NFDCQW1048

Place: Chennai

Date : 30th May 2026

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN NO.: L93190TN1984PLC096136
NEW DOOR NO. 57, OLD DOOR NO. 57, SATHYADEV AVENUE, MRC NAGAR,
RAJA ANNAMALAIPURAM, CHENNAI, TAMIL NADU, INDIA, 600028

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED AS ON 31ST MARCH, 2026
BSE CODE : 538579 ISIN : INE641Q01019

(Rs. In Lakhs except EPS)

Sr.No.	Particulars	Half Year Ended			Year Ended	
		31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income					
	(a) Net Sales / Income from Operations[net of excise duty]	332.35	135.73	33.25	468.08	33.25
	(b) Other Income	39.95	7.21	10.02	47.16	25.91
	Total Income	372.29	142.94	43.27	515.24	59.16
2	Expenses					
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-	-
	c. Direct Expenses	286.25	-	-	286.25	-
	d. Finance Cost	17.68	2.01	0.03	19.69	0.08
	e. Employees benefit expenses	15.12	4.44	2.20	19.55	3.70
	f. Depreciation and amortisation expenses	6.34	0.39	0.03	6.73	0.03
	g. Other expenses	16.42	115.42	16.70	131.84	26.24
	Total Expenses	341.81	122.26	18.96	464.06	30.04
3	Profit / (Loss) before Exceptional items and Tax (2-1)	30.49	20.68	24.32	51.17	29.12
4	Exceptional items				-	-
5	Profit / (Loss) before tax (3-4)	30.49	20.68	24.32	51.17	29.12
6	Tax Expenses	-	-	-	13.44	-
7	Profit (Loss) for the period (5-6)	30.49	20.68	24.32	37.73	29.12
8	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income for the poeriod (Net of Tax)	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	30.49	20.68	24.32	37.73	29.12
10	Paid-up equity share capital (Face Value of Rs.10/-)	711.45	711.45	711.45	711.45	711.45
11	Other Equity as per Balance Sheet	-	-	-	229.17	191.44
	EPS (before Extraordinary items) of Rs.10/- each [* Not Annualised]	-	-	-	-	-
	(a) Basic	0.43 *	0.29 *	0.34 *	0.53	0.41
	(b) Diluted	0.43 *	0.29 *	0.34 *	0.53	0.41

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2026.
- The Consolidated Results includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2025) of the current financial year which were subject to limited review. The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment.
- This result and Audit Report is available on company Website www. Zinema.co.in.

For Ganesamoorthy T & Associates

Chatered Accountants

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GANESAMOORTHY
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Ganesamoorthy T

Proprietor

FRN 013934S / MRN 228695

UDIN: 26228695NFDCQW1048

Place: Chennai

Dated: 30th May, 2026

For Zinema Media And Entertainment Ltd.

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BASKARAN
N SATHYA SATHYA PRAKASH
PRAKASH Date: 2026.05.30
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B. Sathya Prakash

Chairperson and Managing Director

DIN: 01786634

ZINEMA MEDIA AND ENTERTAINMENT LTD

CIN NO.: L93190TN1984PLC096136

NEW DOOR NO. 57, OLD DOOR NO. 57, SATHYADEV AVENUE, MRC NAGAR,
RAJA ANNAMALAI PURAM, CHENNAI, TAMIL NADU, INDIA, 600028

AUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES			
(Rs. In Lakhs)			
	PARTICULARS	As at	As at
		31st March, 2026	31st March, 2025
		Audited	Audited
A	ASSETS		
1	Non Current Assets		
	(a) Property, Plant & equipment	144.21	0.43
	(b) Capital work in Progress	-	-
	(C) Other Intangible Assets	129.63	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets	-	-
	(i) Investments	250.00	250.00
	(ii) Loans	-	3.65
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other non-current assets	-	-
	Sub Total Non Current Assets	523.84	254.07
2	Current Assets		
	(a) Inventories	101.04	10.00
	(b) Financial Assets	-	-
	(i) Investments	870.04	385.19
	(ii) Trade Receivables	34.63	43.13
	(iii) Cash & Cash Equivalents	4.30	6.35
	(iv) Bank Balances other than (iii) above	13.58	1.89
	(v) Loans	153.96	329.74
	(vi) Other financial assets	-	-
	(c) Other current assets	587.64	9.10
	Sub Total of Current Assets	1,765.19	785.41
	TOTAL ASSETS	2,289.03	1,039.48
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	711.45	711.45
	(b) Other Equity	229.17	191.44
	(c) Share application money pending for allotment	530.00	-
	Total Equity	1,470.62	902.89
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	92.88	-
	(ii) Other financial liabilities	-	-
	(b) Deferred Tax Liabilities (net)	0.64	-
	(c) Provisions	-	-
	(d) Other non current liabilities	-	100.39
	Sub Total Non Current Liabilities	93.52	100.39
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	525.18	-
	(ii) Trade Payables	46.35	31.76
	(iii) Other financial liabilities	129.55	-
	(b) Provisions	12.80	-
	(c) Other Current Liabilities	11.01	4.44
	Sub Total of Current Liabilities	724.89	36.21
	TOTAL EQUITY AND LIABILITIES	2,289.03	1,039.48
For Ganesamoorthy T & Associates		For Zinema Media And Entertainment Ltd.	
Chartered Accountants		BASKARAN	
GANESAM <small>Digitally signed by GANESAMOORTHY</small> OORTHY <small>Date: 2026.05.30 22:45:33 +05'30'</small>		SATHYA <small>Digitally signed by BASKARAN SATHYA PRAKASH</small> PRAKASH <small>Date: 2026.05.30 22:44:26 +05'30'</small>	
Ganesamoorthy T		B. Sathya Prakash	
Proprietor		Chairperson and Managing Director	
FRN 013934S / MRN 228695		DIN: 01786634	
UDIN: 26228695NFDCQW1048			
Place: Chennai			
Dated: 30th May, 2026			

ZINEMA MEDIA AND ENTERTAINMENT LTD
CIN NO.: L93190TN1984PLC096136
NEW DOOR NO. 57, OLD DOOR NO. 57, SATHYADEV AVENUE, MRC NAGAR,
RAJA ANNAMALAI PURAM, CHENNAI, TAMIL NADU, INDIA, 600028

(Rs. in Lakhs)

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2026		
Statement of Cash Flow	For The Year Ended	
	Audited	Audited
	31st March, 2026	31st March, 2025
Cash flows from operating activities		
Profit / (Loss) before taxation	37.73	29.12
Adjustments for:		
Interest Income	(46.91)	(24.58)
Speculative Profit	-	-
Investment income	-	-
Depreciation	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Profit / (Loss) on the sale of intangible assets	-	-
Movement in reserves	-	-
Working capital changes:		
(Increase) / Decrease in Fixed Assets	(273.41)	(3.08)
(Increase) / Decrease in Current Loans & Advances	175.78	(42.83)
(Increase) / Decrease in Long Term Loans & Advances	3.65	-
(Increase) / Decrease in trade and other receivables	8.50	(16.76)
(Increase) / Decrease in other Financial Assets	-	-
(Increase) / Decrease in other Current Assets	(578.34)	(9.00)
(Increase) / Decrease in other Non Current Assets	(484.86)	29.79
(Increase) / (Decrease) in inventories	(91.24)	(10.00)
Increase / (Decrease) in trade and other payables	14.59	23.85
Increase / (Decrease) in Non Current Liabilities	(6.87)	15.46
Increase / (Decrease) in Other Financial Liabilities	129.55	-
Increase / (Decrease) in Current Liabilities	525.18	-
Increase / (Decrease) in Other Current Liabilities	6.57	(9.90)
Increase / (Decrease) in Provisions	12.80	-
Cash generated from operations	(567.27)	(17.94)
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash (used in)/ generated from operating activities	(567.27)	(17.94)
Cash flows from investing activities		
Net Decrease / (Increase) in Fixed Assets	-	-
Net (Purchase)/Sale of Current Investments	-	-
Profit On F&O	-	-
Interest Received	46.91	24.58
Net cash (used in)/ generated from investing activities	46.91	24.58
Cash flows from financing activities		
Proceeds from issue of share capital	530.00	-
Share Issue Expenses Incurred / Written-Off	-	-
Net cash (used in)/ generated from financing activities	530.00	-
Net increase in cash and cash equivalents	9.63	6.64
Cash and cash equivalents at beginning of period	8.24	1.60
Cash and cash equivalents at end of period	17.87	8.24
For Ganesamoorthy T & Associates	For Zinema Media And Entertainment Ltd.	
Chartered Accountants		
GANESAM Digitally signed by GANESAMOORTHY Date: 2026.05.30 22:45:48 +05'30'	BASKARA Digitally signed by BASKARAN	N SATHYA SATHYA PRAKASH Date: 2026.05.30 22:44:48 +05'30'
OORTHY	PRAKASH	
Ganesamoorthy T Proprietor FRN 013934S / MRN 228695 UDIN: 26228695NFDCQW1048	B. Sathya Prakash Chairperson and Managing Director DIN: 01786634	
Place: Chennai Dated: 30th May, 2026		

May 30, 2026

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

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

I, Baskaran Sathya Prakash, Managing Director of Zinema Media & Entertainment Limited, having its Registered Office at New Door Number 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Raja Annamalaipuram, Chennai: 600028, hereby declare that, in terms of the provision of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, I confirm and declare that the Statutory Auditors of the Company, Ganesamoorthy T & Associates, Chartered Accountants (FRN: 013934S), have issued Audit Reports with unmodified opinion on the Audited Financial Results of the Company (Standalone & Consolidated) for the half year and year ended on March 31, 2026.

Kindly take this declaration on your records.

Thanking you,

Yours sincerely,

For ZINEMA MEDIA AND ENTERTAINMENT LIMITED

BASKARAN SATHYA PRAKASH
MANAGING DIRECTOR
DIN: 01786634

ZINEMA MEDIA & ENTERTAINMENT LIMITED