

ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(Formerly TRIVIKRAMA INDUSTRIES LIMITED)

CIN: L24241TN1984PLC096136

39th Annual Report
2022-23

CORPORATE PROFILE

Board of Directors

Mr. BASKARAN SATHYA PRAKASH DIN: 01786634	-	Managing Director
Mr. NARSINGH BALWANTH SINGH DIN: 06560717	-	Executive Director
Mr. SADASIVAM ANBAZHAGAN DIN: 08965772	-	Non-Executive Director
Mr. KANNABIRAN NAVAKUMAR DIN: 08321532	-	Independent Director
Mr. MANU PADMANABHAN NAIR DIN: 06810682	-	Non- Executive Director
MR. DINESH RAJ DIN: 07113950	-	Additional Independent Director
	-	Additional Non Executive Director

Key Managerial Personnel

MR. POTA BATTULA PRAVEEN	-	Chief Financial Officer
MS. MONIKA SINGH	-	Company Secretary cum Compliance Officer

STATUTORY AUDITORS

M/s. LSSM & Co., Chartered Accountants No H8A, Krupa Colony 44th Street, First Avenue, Ashok Nagar, Chennai – 600 083

SECRETARIAL AUDITORS

GRNK & ASSOCIATES
Company Secretaries F-10, Syndicate Residency, Dr. Thomas 1st Street, T Nagar, Chennai 600017

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

REGISTERED OFFICE

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

ANNUAL GENERAL MEETING

Day : Saturday
Date : 30-09-2023
Time : 11.00 A M
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 39TH ANNUAL GENERAL MEETING OF THE MEMBERS OF TRIVIKRAMA INDUSTRIES LIMITED WILL BE HELD ON 30TH SEPTEMBER 2023 AT 11.00 AM, AT 3rd FLOOR, B BLOCK, WORK EZ, 147 PATHARI ROAD, THOUSAND LIGHTS, CHENNAI –600 006 TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

Item No 1: ADOPTION OF FINANCIAL STATEMENTS:

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

To Receive, Consider and Adopt:

- A. The Audited Standalone Financial Statements of the Company for the Financial Year ended March 31, 2023 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, 2023, together with the Report of the Auditors thereon.

Item No 2: APPOINTMENT OF STATUTORY AUDITORS

To consider and if thought fit, to pass, the following resolution as an **Ordinary Resolution, pursuant to the end of tenure of the existing Statutory Auditors M/s L S S M & Co., Chartered Accountants, Chennai (Firm Registration No: 013941S) :**

“RESOLVED THAT pursuant to Sections 139, 142 of the Companies Act, 2013 (“Act”) and other applicable provisions, if any, of the said Act and Companies (Audit and Auditors) Rules, 2014 made thereunder and other applicable rules, if any, under the said Act (including any statutory modification(s) or re-enactment thereof for the time being in force) M/s. Mudra Sunil Associates, Regn No.FRN . 007835S., Chartered Accountants , having their office at 204, Sai Sri Towers, 3-6+429, st no 4, Himayatnagar Hyderabad -500029 be and is hereby appointed as the Statutory Auditors of the Company commencing from the conclusion of this Annual General Meeting till the conclusion of Sixth consecutive Annual General Meeting for the financial years 2023- 2028 at a remuneration to be fixed by the Audit Committee and/or Board of Directors of the Company, in addition to the re-imbursment of applicable taxes and actual out of pocket and travelling expenses incurred in connection with the audit and billed progressively”.

Item No .3: RE-APPOINTMENT OF Mr. SADASIVAM ANBAZHAGAN (DIN: 08965772), RETIREMENT BY ROTATION:

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

To appoint a Director in place of Mr. Sadasivam Anbazhagan (DIN: 08965772), who retire by rotation at this Annual General Meeting and being eligible has offered himself for re-appointment.

SPECIAL BUSINESS

Item No.4: APPOINTMENT OF MR. MANU PADMANABHAN (DIN: 06810682) AS 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, 150, 152 read with Schedule IV and all other applicable provisions of the Companies Act 2013 and the Companies (Appointment and Qualification of Directors) Rules 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Regulation 16 and 17 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, Mr. Manu Padmanabhan (DIN: 06810682) who was appointed w.e.f., 11th August 2023 as an Additional cum Independent Director of the company by the Board of Directors at their meeting held on 11th August 2023 and who ceases to hold office at this Annual General Meeting pursuant to Section 161 of the Companies Act, 2013 and who is eligible for appointment and in respect of whom the Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a member proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director of the company .

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Committee thereof), be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution.

Item No.5: APPOINTMENT OF MR. DINESH RAJ (DIN: 07113950) AS EXECUTIVE DIRECTOR:

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

“RESOLVED THAT pursuant Section 196, 197 and 203 read with Schedule V and all other applicable provisions of Companies Act, 2013 and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), the approval of the Shareholders be and is hereby accorded for re-appointment of Mr. Dinesh Raj (DIN: 07113950) as an Additional cum Non Executive Director of the company by the Board of Directors at their meeting held on 23rd August 2023 and who ceases to hold office at this Annual General Meeting pursuant to Section 161 of the Companies Act, 2013 and who is eligible for appointment and in respect of whom the Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a member proposing his candidature for the office of Director, be and is hereby appointed as an Executive Director of the company to hold office for three consecutive years, for a term up to 30th September, 2026.as Executive Director of the company for a period of five years on the following Terms, Conditions and Remuneration:

1. His tenure of appointment will from 1st October, 2023 to 30th September, 2028;
2. He shall be paid a remuneration as may be mutually agreed upon by the Company and Mr Dinesh Raj ;
3. He shall be paid Telephone Expenses Incurred on the actual basis;
4. He shall be reimbursed for the expenses incurred for the benefit and development of the Company

RESOLVED FURTHER Mr. Dinesh Raj (DIN: 07113950) Executive Director, shall not be paid any sitting fee for attending the Meetings of the Board of Directors and Committees thereof;

RESOLVED FURTHER THAT the Board of Directors (herein after referred to as “the Board” which term shall be deemed to include the Nomination and Remuneration Committee of the Board) be and is hereby given the liberty to alter and vary the terms and conditions of the said appointment and/or re-appointment as it may deem fit and as may be acceptable to Mr. Dinesh Raj (DIN: 07113950) ,subject to the same not exceeding the limits specified under Schedule V of the Companies Act, 2013 or any statutory modification(s) or re-enactment thereof;

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Committee thereof), be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution.

Item No: 6 - Increase of Authorized Capital from the present Rs.8 Crores to Rs.25 Crores

a) To consider and, if thought fit to pass with or without modifications the following resolution as an Ordinary Resolution :

“RESOLVED THAT pursuant to the provisions of section 61 and 64 and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Share Capital & Debentures) Rules, 2014 the Authorised Share Capital of the Company be and is hereby increased from the present level of Rs.8,00,00,000/- (Rupees Eight Crores Only) divided into 80,00,000 (Eighty Lakhs Shares) Equity Shares of Rs.10/- (Rupees Ten only) to Rs.25,00,00,000/- (Rupees Twenty Five Crores) divided into 2,50,00,000 (Two Crores Fifty Lakhs) Equity shares of Rs.10/- (Rupees Ten Only) each ranking par passu with the existing equity Shares”,

b) , To consider and if thought fit ,to pass with or without modification, the following as an ORDINARY RESOLUTION:

“RESOLVED THAT pursuant to Section 13, 61 and 64 and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Share Capital & Debentures) Rules, 2014 the existing Clause V of the Memorandum of Association of the Company be and is hereby deleted and in its place the following be and is hereby substituted as Clause V.

“V The Authorised Share Capital of the Company is Rs.25,00,00,000/- (Rupees Twenty Five Crores) divided into 2,50,00,000 (Two Crores Fifty Lakhs) Equity shares of Rs.10/- (Rupees Ten Only) each.

Subject to the provision of the Act, the Company has the power from time to time increase or reduce , reclassify its capital and to issue any shares in the original or new capital as equity or preference shares and to attach any class or classes of such shares any preference right, privileges or priorities in payments of dividends , distribution of assets or otherwise over any other shares or subject the same to any restrictions , limitations or conditions and to vary the regulations of the Company as far as necessary to give effect to the same and upon the sub-division of a share , to apportion , the rights to participate in profits in any manner .”

RESOLVED FURTHER THAT the Memorandum of Association of the Company duly modified as aforesaid and accepted by the Board be adopted as Memorandum of Association of the Company .

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution , the Board be and is hereby authorized to do all such acts ,

deeds, matters and things as may be deemed necessary by the Board in the best interests of the Company and shareholders.”

Item 7 :To issue Equity /Preference shares on preferential basis in compliance with section 42 and 62 of the companies act, 2013

To consider, and if thought fit, to pass, with or without modifications, the following resolutions as Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 23, 42, 62(1)(c), and 179 (3)(c) and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014 and in accordance with the Foreign Exchange Management Act, 1999, as amended or restated (“FEMA”), and rules, circulars, notifications, regulations and guidelines issued under FEMA, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time the other rules framed thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force) (collectively, the “Acts & Rules”); and in accordance with the provisions of the Memorandum and Articles of Association of the Company and any other rules / regulations/ guidelines, if any, prescribed by the Reserve Bank of India or any other statutory regulatory authority; and subject to the approval(s), consent(s), permission(s) and/or sanction(s), if any, of the appropriate authorities, institutions or bodies as may be required, and subject to such conditions as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s), and/or sanction(s), and as agreed to by the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution), consent of the shareholders of the Company be and is hereby accorded to create, issue, offer and allot Equity /Preference Shares as may be deemed fit by the Board of Directors .

“RESOLVED FURTHER THAT the Equity Shares to be issued and allotted pursuant to this resolution shall be subject to the clauses of the Memorandum and Articles of Association of the Company and the Equity shares so issued shall rank pari-passu with the existing equity shares of the Company in all respects.”

“RESOLVED FURTHER THAT for the purpose of giving effect to the offer, issue, allotment of the Equity Shares, any Director, Chief Financial Officer, and the Company Secretary be and are hereby severally authorized to do all such acts, deeds, matters and things as they may in their absolute discretion deem necessary and desirable for such purpose, including without limitation, preparing, signing, executing, and filing applications with the appropriate authorities for obtaining requisite approvals for the issuance of the Equity Shares, as may be required, issuing clarifications on the issue and allotment of the Equity Shares, resolving any difficulties, effecting any modifications, changes, variation, alterations, additions and/or deletions to the foregoing conditions as may be required by any regulator, or other authorities or agencies involved in or concerned with the issue of the Equity Shares and as the Board may in its absolute discretion deem fit and proper in the best interest of the Company without being required to seek any further consent or approval of the members or otherwise.”

“RESOLVED FURTHER THAT for the purpose of giving effect to the resolution, the Board be and is hereby authorized to engage depositories, registrars, bankers, and other consultants and advisors to the issue and to remunerate them by way of fees and/or other charges and also to enter into and execute all such arrangements, agreements, memoranda, documents, etc. with such agencies, as may be required and as permitted by law.”

“RESOLVED FURTHER THAT for the purpose of giving effect to the resolution, the Board be and is hereby authorized to delegate any or all of the powers conferred upon it by this resolution to any committee of directors, any other director(s), and/or officer(s) of the Company.”

**By order of the Board of Directors
for ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(formerly TRIVIKRAMA INDUSTRIES LIMITED)**

Date : 07/09/2023

Place : Chennai

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

IMPORTANT NOTES:

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, which sets out details relating to Special Business at the meeting, is annexed hereto.
2. **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.

3. **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.
4. The Register of Members and the Share Transfer books of the Company will remain closed from 24/09/2023 to 30/09/2023 (both days inclusive), for the purpose of Annual General Meeting.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. Copies of the 39th Annual Report is being sent to all the members via the permitted mode.

11. Members may also note that 39th Annual Report will also be available on the Company's website 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: trivikramaindustries@gmail.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the Notice shall also be available on the website of CDSL (agency for providing the Remote e-Voting facility) i.e. www.evotingindia.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.

12. 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.
13. No dividend has been proposed by the Board of Directors for the year ended 31st March, 2023.
14. 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.
15. **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 39th Annual General Meeting (AGM) by electronic means and the business may be transacted through remote e-voting Services provided by Central Depository Services (India) Limited (CDSL). 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 VOTING ELECTRONICALLY ARE AS UNDER:-

- (A) The remote e-voting period begins on 27/09/2023 at 09.00 A.M. IST. and ends on 29/09/2023 at 05:00 P.M. IST. The remote e-voting module shall be disabled by CDSL 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., 23/09/2023 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 23rd day September, 2023.
- (B) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12th May, 2020 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15th January, 2021, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(C) LOGIN METHOD FOR E-VOTING FOR INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE:

In terms of SEBI circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12th May, 2020 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15th January, 2021 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.

Type of shareholders	Login Method
<p>Individual Shareholders holding securities in Demat mode with CDSL</p>	<ol style="list-style-type: none"> 1. 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 URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select NewSystem Myeasi. 2. 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. 3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration.
	<ol style="list-style-type: none"> 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e- Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & 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 progress and also able to directly access the system of all e-Voting Service Providers.

<p>Individual Shareholders holding securities in demat mode with NSDL.</p>	<ol style="list-style-type: none"> 1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsd.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select “Register Online for IDeAS “Portal or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting 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 e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
<p>Individual Shareholders (holding securities in demat mode) login through their depository participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</p>

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 CDSL	Members facing any technical issue in login can contact CDSL Helpdesk by sending a request at helpdesk.evoting@cdslindia.com contact at 022- 23058738 and 22-23058542-43.
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 evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(D) LOGIN METHOD FOR E-VOTING FOR SHAREHOLDERS OTHER THAN INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE AND SHAREHOLDERS HOLDING SECURITIES IN PHYSICAL MODE:

- a. The shareholders should log on to the e-voting website www.evotingindia.com.
 - (i) Click on “Shareholders” tab.
 - (ii) Now Enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Members holding shares in Physical Form should enter Folio Number registered with the Company.
- b. Next enter the Image Verification as displayed and Click on Login.
- c. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
- d. If you are a first time user follow the steps given below:

Particulars	For Members holding shares in Demat Form other than Individual and Physical Form
PAN	<ul style="list-style-type: none"> • Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)

	<ul style="list-style-type: none"> Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN Field. In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN Field.
<p>Dividend Bank Details OR Date of Birth(DOB)</p>	<ul style="list-style-type: none"> Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (s).

- e. After entering these details appropriately, click on "SUBMIT" tab.
- f. Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- g. For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- h. Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- i. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- j. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- k. After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- l. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- m. You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

- n. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- o. Shareholders can also cast their vote using CDSL's mobile app "m-Voting". The m-Voting app can be downloaded from respective Store. Please follow the instructions as prompted by the mobile app while Remote Voting on your mobile.

(E) FACILITY FOR NON – INDIVIDUAL SHAREHOLDERS AND CUSTODIANS –REMOTEVOTING:

- a. Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- b. A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- c. After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- d. The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- e. A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- f. Alternatively, Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; trivikramaindustries@gmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.
- g. Institutional Members / Bodies Corporate (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. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote through e-mail at trivikramaindustries@gmail.com with a copy marked to helpdesk.evoting@cdslindia.com, evoting@cdslindia.com on or before 29th September, 2022 up to 5:00 pm without which the vote shall not be treated as valid.

(F) PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES:

- a. **For Physical shareholders:** please provide necessary details like 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 Company Email id "trivikramaindustries@gmail.com" and/or RTA Email id "support@purvashare.com"

- b. **For Demat shareholders:** Please update your email id & mobile no. with your respective Depository Participant (DP).
- c. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

(G) HELPLINE DETAILS FOR THE PROCESS OF E-VOTING:

- a. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com.
- b. All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 27th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call 1800225533.

16. SCRUTINY OF THE VOTING PROCESS:

- a. The Board of directors has appointed Ms. R Anuradha (Certificate of Practice No. 20623 & Membership No. A55209) of M/s. GRNK & Associates, Company Secretaries Chennai as a scrutinizer to scrutinize the voting process (including the e-Voting at the meeting) in a fair and transparent manner and he has consented to act as Scrutinizer.
- b. The Scrutinizer shall after the conclusion of e-Voting at the 39th AGM, first download the votes cast at the AGM and thereafter unblock the votes cast through remote e-Voting and shall make a consolidated scrutinizer's report of the total votes cast in favour or against, invalid votes, if any, and whether the resolution has been carried or not, and such Report shall then be sent to the Chairman or a person authorized by him, within 48 (forty eight) hours from the conclusion of the 39th AGM, who shall then countersign and declare the result of the voting forthwith.
- c. The results, along with the report of the Scrutinizer shall be hosted on the Company's website www.trivikrama.com and on the website of CDSL immediately after the declaration of result by the Chairman or any other person authorized by the Chairman, and the same shall be communicated to the BSE Ltd.

17. Additional Information, pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, in respect to the Director seeking re- appointment (Retirement by rotation) at the Annual General Meeting is as follow;

The Board of Directors at its meeting held on 07th September 2023 recommended the appointment Mr, Manu Padmanabhan (DIN: 06810682) as Independent Director and Mr. Dinesh Raj (DIN: 07113950) as Executive Director of the Company by the shareholders at the ensuing Annual General Meeting: Their brief profile is as under ;

Mr, Manu Padmanabhan (DIN: 06810682)

Manu Padmanabhan Nair Accomplished, performance driven Entrepreneur and a proven leader credited with skill sets in various verticals, IT , Media, Healthcare & Hospitality . 24 plus Years of experience in the field of Information Technology, spanning various applications, technologies and roles, with decades of International experience. Apart from IT having 8 plus years of expertise in the field media/movie production. Well experienced online strategy planner for movie/media. Some of the notable productions include , Monsoon Mangoes , Cash , Brown Nation Internationally and 10 Kalpanagal , Wine , Vellam , Kooman domestically to name a few.

Relationship Disclosure : He is unrelated to any of the existing Directors/Shareholders .

Mr. Dinesh Raj (DIN: 07113950);

Embarking early on a professional career, he commenced his journey with HDFC Bank, marketing their financial products and wealth management Transitioning towards an entrepreneurial path, he established Quanta-G—an innovative marketing and experiential enterprise. For nearly a decade, the company forged impactful alliances with esteemed brands like Tata Motors, Mahindra, Airtel, etc., building marketing strategies, orchestrating activations, events, and pioneering rural marketing initiatives across the expansive landscape of South India.

In 2014, he achieved a remarkable feat by creating the Guinness World Record for the world's largest human national flag formation with approximately 50,000 individuals. The momentous event, christened "My Flag My India," served the larger purpose of raising awareness and generating funds for Rotary India's tireless campaign to maintain a polio-free nation. This extraordinary Guinness achievement stands as a testament to both personal accomplishment and national pride.

He founded, conceptualized, and launched the pinnacle of global futsal leagues—Premier Futsal. Pioneering the landscape of sports startups in India, Premier Futsal redefined the futsal experience by seamlessly integrating internationally renowned football legends, global futsal players with local talents.

Endorsed by AFC and Dubai Sports Council, Premier Futsal garnered an extensive viewership— surpassing 150 million spectators worldwide. The league boasted esteemed brand ambassadors including Virat Kohli as the Founding Ambassador, Luis Figo as Founding President, and Futsal Falcao as Vice President. Biggest football superstars involved - Ronaldinho, Ryan Giggs, Paul Scholes, Michael Salgado, Deco, Hernan Crespo and Cafu, and endorsed by famous Indian celebs - AR Rahman, Rana Daggubatti, Tiger Shroff, Puneet Rajkumar, Arya and Sunny Leone.

A business advisor for sports properties across the globe like Lanka Premier League, Asia beach football, World Intercontinental Futsal Cup, etc.

Relationship Disclosure: He is unrelated to any of the existing Directors/Shareholders .

We further confirm that the said appointments are in compliance with the provisions of Section 203 of the Companies Act and all other applicable provisions of the Companies Act, 2013 and the rules thereof.

BY ORDER OF THE BOARD OF DIRECTORS
ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(formerly TRIVIKRAMA INDUSTRIES LIMITED)

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

DATE : 07th September 2023
PLACE: CHENNAI

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No 4: APPOINTMENT OF MR. MANU PADMANABHAN (DIN: 06810682) AS INDEPENDENT DIRECTOR

The Board of Directors at its meeting held on 07th September 2023 recommended the appointment Mr, Manu Padmanabhan (DIN: 06810682) as Independent Director of the Company by the shareholders at the ensuing Annual General Meeting: His brief profile is as under;

Mr, Manu Padmanabhan (DIN: 06810682)

Manu Padmanabhan Nair Accomplished, performance driven Entrepreneur and a proven leader credited with skill sets in various verticals, IT , Media, Healthcare & Hospitality . 24 plus Years of experience in the field of Information Technology, spanning various applications, technologies and roles, with decades of International experience. Apart from IT having 8 plus years of expertise in the field media/movie production. Well experienced online strategy planner for movie/media. Some of the notable productions include, Monsoon Mangoes, Cash, Brown Nation Internationally and 10 Kalpanagal , Wine , Vellam , Kooman domestically to name a few.

Relationship Disclosure: He is unrelated to any of the existing Directors/Shareholders.

We further confirm that the said appointment is in compliance with the provisions of Section 203 of the Companies Act and all other applicable provisions of the Companies Act, 2013 and the rules thereof.

The Company has received from Mr. Manu Padmanabhan

- i. Consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules 2014,
- ii. Intimation of Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that he is not disqualified under Sub-Section (2) of Section 164 of the Companies Act, 2013 and

He is not related to any of the other Director(s), and KMP(s) of the Company.

The Resolution seeks the approval of members for the appointment of Mr. Manu Padmanabhan as Independent Director of the Company under the provisions of Section 196, 197 and 203 read with Schedule V and all other applicable provisions of Companies Act, 2013 and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended from time to time.

The Board considers that his association would be of immense benefit to the Company and it is desirable to avail the services of Manu Padmanabhan as Director. Accordingly, the Board recommends the resolution in relation to appointment of Manu Padmanabhan as the Director, for the approval by the shareholders of the company.

This Explanatory statement may also be regarded as a disclosure under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

No Director, Key Managerial personnel or their relatives, except Manu Padmanabhan, to whom the resolution relates, is interested or concerned in the resolution.

The Board recommends the resolution set forth in Item No. 3 for the approval of the Members as Ordinary Resolution.

Item No.5: APPOINTMENT OF MR. DINESH RAJ (DIN: 07113950) AS EXECUTIVE DIRECTOR

The Board of Directors at its meeting held on 07th September 2023 recommended the appointment Mr. Dinesh Raj (DIN: 07113950) as Executive Director of the Company by the shareholders at the ensuing Annual General Meeting: His brief profile is as under;

Mr. Dinesh Raj (DIN: 07113950);

Embarking early on a professional career, he commenced his journey with HDFC Bank, marketing their financial products and wealth

management Transitioning towards an entrepreneurial path, he established Quanta-G—an innovative marketing and experiential enterprise. For nearly a decade, the company forged impactful alliances with esteemed brands like Tata Motors, Mahindra, Airtel, etc., building marketing strategies, orchestrating activations, events, and pioneering rural marketing initiatives across the expansive landscape of South India.

In 2014, he achieved a remarkable feat by creating the Guinness World Record for the world's largest human national flag formation with approximately 50,000 individuals. The momentous event, christened "My Flag My India," served the larger purpose of raising awareness and generating funds for Rotary India's tireless campaign to maintain a polio-free nation. This extraordinary Guinness achievement stands as a testament to both personal accomplishment and national pride.

He founded, conceptualized, and launched the pinnacle of global futsal leagues—Premier Futsal. Pioneering the landscape of sports startups in India, Premier Futsal redefined the futsal experience by seamlessly integrating internationally renowned football legends, global futsal players with local talents.

Endorsed by AFC and Dubai Sports Council, Premier Futsal garnered an extensive viewership— surpassing 150 million spectators worldwide. The league boasted esteemed brand ambassadors including Virat Kohli as the Founding Ambassador, Luis Figo as Founding President, and Futsal Falcao as Vice President. Biggest football superstars involved - Ronaldinho, Ryan Giggs, Paul Scholes, Michael Salgado, Deco, Hernan Crespo and Cafu, and endorsed by famous Indian celebs - AR Rahman, Rana Daggubatti, Tiger Shroff, Puneet Rajkumar, Arya and Sunny Leone.

A business advisor for sports properties across the globe like Lanka Premier League, Asia beach football, World Intercontinental Futsal Cup, etc.

Relationship Disclosure : He is unrelated to any of the existing Directors/Shareholders .We further confirm that the said appointment is in compliance with the provisions of Section 203 of the Companies Act and all other applicable provisions of the Companies Act, 2013 and the rules thereof.

The Company has received from Mr. Dinesh Raj

- i. Consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules 2014,
- ii. Intimation of Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that he is not disqualified under Sub-Section (2) of Section 164 of the Companies Act, 2013 and

He is not related to any of the other Director(s), and KMP(s) of the Company.

The Resolution seeks the approval of members for the appointment of Mr. Dinesh Raj Executive Director of the Company for a period of five years with effect from 1st October, 2023 to 30th September, 2028 under the provisions of Section 196, 197 and 203 read with Schedule V and all other applicable provisions of Companies Act, 2013 and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended from time to time.

The Board considers that his association would be of immense benefit to the Company and it is desirable to avail the services of Manu Padmanabhan as Director. Accordingly, the Board recommends the resolution in relation to appointment of Manu Padmanabhan as the Director, for the approval by the shareholders of the company.

This Explanatory statement may also be regarded as a disclosure under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

No Director, Key Managerial personnel or their relatives, except Mr. Dinesh Raj, to whom the resolution relates, is interested or concerned in the resolution.

The Board recommends the resolution set forth in Item No. 4 for the approval of the Members as Ordinary Resolution.

ITEM NO.6- Increase of Authorized Capital of the Company

The present authorized share capital of the Company stands at Rs.8,00,00,000/- (Rupees Eight Crores Only) divided into 80,00,000 (Eighty Lakhs Shares) Equity Shares of Rs.10/- (Rupees Ten only) each . With the growing expansion of the Company's business it is desirable to bring the authorized capital of the Company in proper correlation with the magnitude of the Company's resources and size of its undertaking . It is therefore, considered advisable to increase the authorised capital of the Company from Rs.8,00,00,000/- (Rupees Eight Crores Only) divided into 80,00,000 (Eighty Lakhs Shares) Equity Shares of Rs.10/- (Rupees Ten only) to Rs.25,00,00,000/- (Rupees Twenty Five Crores) divided

into 2,50,00,000 (Two Crores Fifty Lakhs) Equity shares of Rs.10/- (Rupees Ten Only) each .

The proposed increase of the authorised capital of the Company requires the approval of the members in general meeting. Consequent upon the increase in authorised capital of the Company , its memorandum will require alteration so as to reflect the increase in share capital .

The same resolution was moved and passed by the members at the Extra Ordinary General Meeting dated 30/12/2022.. Since the name change of the Company got delayed and so the change was not acted upon . The same resolution has been brought again for the members approval once again .

The Board recommend that the resolution be passed .

No director is interest or concerned in this resolution

ITEM NO.7- Preferential Issue and Allotment of Shares

The Company is venturing into Media and Entertainment Industry and with tough competition, funds becomes the lifeline. Keeping in mind the future requirements for funds, the resolution is proposed to empower the Board to take the required steps for increasing the capital of the Company .

The Board recommend that the resolution be passed .

No director is interest or concerned in this resolution

**BY ORDER OF THE BOARD OF DIRECTORS
ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(formerly TRIVIKRAMA INDUSTRIES LIMITED)**

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

DATE : 07th September 2023
PLACE : CHENNAI

DIRECTOR'S REPORT

Dear Members,

We are pleased to present the report on our business and operations for the year ended 31st March, 2023

1. Results of our Operations:

The Company's Standalone financial performance for the year ended 31st March, 2023 is summarized below;

Particulars	(Rs. in Lacs)	
	FY 2022-23	FY 2021-22
Revenue from Operations	-	-
Other Income	16.35	5.15
Total Income	16.35	5.15
Total Expenses	27.94	28.40
Profit Before Tax	(11.59)	(23.25)
Tax Expense		
-Current Tax	-	-
-Deferred Tax	-	-
-Mat Credit Entitlement	-	-
Net Profit /Loss for the Year	(11.59)	(23.25)

The Company's consolidated financial performance for the year ended 31st March, 2023 is summarized below;

Particulars	(Rs. in Lacs)	
	FY 2022-23	FY 2021-22
Revenue from Operations	-	-
Other Income	16.35	5.15
Total Income	16.35	5.15
Total Expenses	28.15	28.70
Profit Before Tax & Extraordinary Items	(11.80)	(23.55)
Tax Expense		
-Current Tax	-	-
-Deferred Tax	-	-
- Mat Credit Entitlement	-	-
Net Profit /Loss for the Year	(11.80)	(23.55)

a. Review of operations and affairs of the Company:

Standalone:

During the year under review, the Company has incurred a loss before Tax of Rs.11.59 lakhs as compared to previous year loss of Rs.23.25 Lakhs. The net loss for the year under review has been Rs.11.59 Lakhs as compared to previous year loss of Rs. 23.25 lakhs. 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 loss after Tax of Rs.11.80 lakhs as compared to previous year loss of Rs. 23.55 lakhs. The net loss for the year under review has been reduced to Rs.11.80 as compared to previous year loss of Rs 23.55 lakhs

b. Dividend:

The Directors of your company has not recommended any dividend in the current year.

c. Transfer to Reserves:

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

d. 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.

e. 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.

f. Particulars of contracts or arrangements made with related parties:

During the period under review the Company has entered into related party transaction and the particulars of contracts or arrangements with related parties referred to in section 188(1) of the Companies Act, 2013, as prescribed in Form AOC-2 is appended as **Annexure I**. The Policy on Related Party Transaction is available on our website www.zinema.co.in

g. Variation in market Capitalization:

Particulars	As at 31 st March, 2023	As at 31 st March, 2022	Increase / Decrease in %
Market Value per share	18.62	8.22	126.52%
No. of Shares	71,14,500	71,14,500	-
Market Capitalization	13,24,71,990	5,84,81,190	126.52%
EPS (Standalone)	(0.163)	(0.327)	
Price earnings ratio	-	-	
Percentage increase/decrease in the Market Price of the Shares in comparison with the last Issue. (The IPO of the Company in the FY 2014-2015 was brought out at a rate of Rs. 15/- per share)			

h. 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.

i. 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:

- (i) in the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;
- (ii) 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;
- (iii) 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;
- (iv) the directors have prepared the annual accounts on a going concern basis;
- (v) the directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
- (vi) 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.

j. 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 (formerly Trivikrama Industries 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, 2023 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 currently does not provide any Employee Stock Option Scheme/Employee Stock Purchase Scheme to its employees.

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:

- Ms. Kushmanjali Sharma, Company Secretary cum Compliance Officer (01st September, 2021 to 14.11.2022)
- Ms. Monika Singh, Company Secretary cum Compliance Officer (07th April 2023 to the date of this report)

iii. Chief Financial Officer (CFO):

- Mr. Arikesavanallur Venkatraman Krushnan, Chief Financial Officer (01st September, 2021 to 11th August 2023)
- Mr Potabattula Praveen (11th August 23 to the date of this Meeting)

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 Trivikrama Industries 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. Kushmanjali Sharma, Company Secretary cum Compliance Officer (01st September, 2021 to 14.11.2022)
- Ms. Monika Singh, Company Secretary cum Compliance Officer (07th April 2023 to the date of this report)

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 under review, following changes took place in the Composition of Board of Directors of the Company;

1. Ms. Kushmanjali Sharma was resigned as the Company Secretary cum Compliance Officer with effect from 14th November 2022

2. Mr. ARIKESAVANALLUR VENKATRAMAN KRUSHNAN was appointed as the Chief Financial Officer with effect from 1st September, 2021 and resigned with effect from 11th August 2023
3. Mr. Narsing Balwanth Singh (DIN: 06560717) was appointed as Executive Director on 30th December 2022
4. Mr Potabattula Praveen was appointed as the Chief Financial Officer with effect from 11th August 2023
5. Mr Manu Padhmanaban Nair (DIN: 06810682) was appointed as Additional Director – Independent with effect from 11th August 2023 . He has been recommended by the Board to be appointed as Independent Director for a period of 3 years from the date of Annual General Meeting till 30th September 2026
6. Mr. Dinesh Raj (DIN: 07113950) was appointed as Additional Director – Independent with effect from 23rd August 2023 . He has been recommended by the Board to be appointed as Independent Director for a period of 3 years from the date of Annual General Meeting till 30th September 2026

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.trivikrama.com.

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. Narsing Balwanth Singh	Director	Executive Director
Mr. Ramasamy Gokulakrishnan	Director	Independent Director
Mr. Sadasivam Anbazhagan	Director	Non-Executive Director
Mr. Kannabiran Navakumar	Director	Independent Director
Mr Manu Padhmanaban Nair (Appointed during FY 2023-2024)	Additional Director	Independent Director
Mr Dinesh Raj (Appointed during FY 2023-2024)	Additional Director	Non-Executive Director

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

During the FY 2022-23, 5 (Five) meetings of the Board of Directors of the Company were held i.e. on 30.05.2022, 07.09.2022, 14.11.2022, 05.12.2022, 20.02.2023

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	5	Yes	NA	-	
Mr. Narsing Balwanth Singh	1	NA	NA	NA	NA
Mr. Ramasamy Gokulakrishnan	5	Yes	NA	NA	NA
Mr. Sadasivam Anbazhagan	5	Yes	NA	NA	NA
Mr. Kannabiran Navakumar	5	yes	NA	NA	NA

Note:

*The Directorships held by the Directors as mentioned below do not 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, 2023, the Board consist of 5Members, 2 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.trivikrama.com. We affirm that the Remuneration paid to the director is as per the terms laid out inthe 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 meets 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 Letterincorporating 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 ofConduct, 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 provides 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. ThePolicy on the Familiarization Program for Independent Directors is available on our website www.trivikrama.com

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
Audit Committee	Mr. Ramasamy Gokulakrishnan	Chairman
	Mr. Kannabiran Navakumar	Member
	Mr. Baskaran Sathya Prakash	Member
Nomination and Remuneration Committee	Mr. Ramasamy Gokulakrishnan	Chairman
	Mr. Sadasivam Anbazhagan	Member
	Mr. Kannabiran Navakumar	Member
Stakeholder Relationship Committee	Mr. Ramasamy Gokulakrishnan	Chairman
	Mr. Sadasivam Anbazhagan	Member
	Mr. Kannabiran Navakumar	Member

ii. Meeting of Audit Committee and Attendance:

During the financial year under review, the Audit Committee Meetings were held 4 times 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. Baskaran Sathya Prakash	4	4
Mr. Ramasamy Gokulakrishnan	4	4
Mr. Kannabiran Navakumar	4	4

iii. Meeting of Nomination and Remuneration Committee and Attendance:

During the financial year under review, the Nomination and Remuneration Committee Meetings was held 6 time 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. Ramasamy Gokulakrishnan	2	2
Mr. Kannabiran Navakumar	2	2
Mr. Sadasivam Anbazhagan ²	2	2

iv. Meeting of Stakeholder Relationship Committee and Attendance:

During the financial year under review, the Nomination and Remuneration Committee Meetings was held 6 time 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. Ramasamy Gokulakrishnan	3	3
Mr. Kannabiran Navakumar	3	3
Mr. Sadasivam Anbazhagan	3	3

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 "Trivikrama Industries Limited" (Scrip Code: 538579) is listed on the BSE-SME platform.

Your Company paid the Listing Fees to the BSE Limited for FY 2021-2022 as well as for 2022-2023 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.trivikrama.com

4. Auditors:

a. Statutory Auditor:

M/s. L S S M & Co., Chartered Accountants {Firm Registration No. 013941S} has been appointed as Statutory Auditors of the Company at the 34th Annual General Meeting held on 27th September, 2018 to hold the office for a period of 5 years till the conclusion of 39th Annual General Meeting to be held in the Financial Year 2023. The Board recommends the appointment of M/s. Mudra Sunil Associates, Regn No.FRN . 007835S for the financial years 2023-2028.

b. Secretarial Auditors:

M/s. GRNK & Associates, Company Secretaries was appointed as the Secretarial Auditor of the company to conduct the Secretarial Audit of the Company for the FY 2022-23, as required under the Section 204 of the Companies Act, 2013 and Rules there under. The Secretarial Audit Report for the FY 2022-23 is appended as **Annexure V** to this report.

c. Comments of the Board on the qualification/reservation/adverse remarks/disclosure made:

(i) by the Statutory Auditor in the Audit Report:

The Statutory Auditor report does not contain any qualifications, reservations or adverse remarks

(ii) by the Secretarial Auditors in the Secretarial Audit Report:

Following are the qualifications made by the Secretarial Auditors in their report and reply by the Directors:

1. *The Company did not appoint a women director as required under the provisions of Section 149(1) of the Companies Act, 2013*

The Company is taking steps to appoint a women director on its board.

2. *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*

The Company will take steps to comply in future.

3. *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.*

The Company will take steps to comply in future.

4. *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.*

The Company will take steps to comply in future

5. *The Company neither provided the internal audit report nor the documents for appointment of the internal auditors for the financial year ended 31 st March, 2023.*

Since there were no commercial operations during the year , internal auditor was not appointed .

6. *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.*

The Board with respect to the above mentioned qualification herewith submits that, the Company has not been able to find Statutory Auditors who has/have subjected himself/themselves to peer review process and holds a valid certificate issued by Peer Review Board of Institute of Chartered Accountants of India as stipulated under Regulation 33 (1)(d) SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. The Company is pursuing its current Statutory Auditors to subject themselves to peer review process.

7. *Inordinate delay was observed with respect to certain disclosures filed by the company under SEBI LODR.*

The Board with respect to the above mentioned qualification herewith submits that, the above stated delay in disclosures were due to administrative difficulties. However, the company at the time of submission of the above stated disclosures have also made disclosure about the reason for delay in the submission in terms with

Regulation 30 of SEBI (LODR), Regulations, 2015. The Company is trying to streamline its operations process so as to avoid such delays in the future.

8. *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.*

The Board with respect to the above mentioned qualification herewith submits that, the above stated delay in disclosures were due to administrative difficulties. However, the company at the time of submission of the above stated disclosures have also made disclosure about the reason for delay in the submission in terms with Regulation 30 of SEBI (LODR), Regulations, 2015. The Company is trying to streamline its operations process so as to avoid such delays in the future.

9. *The company has received e-mails from BSE Limited regarding imposition of fines for noncompliance of certain regulations and late submission of certain documents under SEBI LODR. We are informed that the company has requested BSE to waive the fines imposed by them.*

The waiver request is under process with BSE

10. *Statutory registers were not made available to us for our verification.*

Few entries are pending and the duly completed registers shall be kept ready at the soonest possible

11. *The Company did not file the following e-forms during the year under review:*

- a) *MGT 14 for the appointment of Company Secretary and Executive Director at the Board meeting held on 14th November, 2022*
- b) *MR 1 was not filed the appointment of Executive Director at the Board meeting held on 14th November, 2022.*
- c) *SH 7 for increase of authorized share capital from Rs. 8 crores to Rs. 25 crores at the Extra-ordinary General Meeting held on 30th December, 2022.*
- d) *MGT 14 for approval of the financial statements and report of Directors for the year ended 31 st March 2022.*
- e) *MGT 14 for the appointment of Secretarial Auditors at the Board meeting held on 11 th August, 2023 for the financial year ended 31 st March, 2023.*

The aforesaid forms shall be filed and complied in due course except for SH-7 for which the management were not prepared to file for the increase and for renewal of authority has been placed in the forthcoming AGM

12. *The Company did not maintain the Structured Digital Database as mandated under Regulations 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015 during the year under review.*

The SDD software procurement is about to be commissioned and the compliance for the same shall be taken care

13. *We find from the records that there has been a gap of more than one hundred and twenty days between two board meetings held on 22 nd January, 2022 and 30th May, 2022 which is in violation of Section 173 of the Companies Act, 2013.*

Due to non availability of the Directors , it was not able to schedule a meeting within the statutory timeline . We shall take appropriate steps to comply the same in future

14. *We report that the Company has not made disclosures to the Registrar of Companies, Chennai in respect of shareholding held by M/S. Corpwis Advisors Private Limited in the capital of the Company, pursuant to Section 90 of the Companies Act, 2013 read with the relevant rules made thereunder.*

The Company shall take adequate steps to comply the same

15. *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.*

The Company shall take adequate steps to comply the same

16. *We observe from the records that the Company falls under the definition of Non-Banking Financial Company, as per the circular DNBS (I'D) 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 45-1A of the RBI Act, 1934 – Continuation of business of NBFIs - 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.*

During the current year, the Company has ventured into Media and Entertainment industry and so there has not been any intent for becoming an Investment Company.

17. *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.*

Once the waiver of penalties are processed by the BSE, the promoters account shall be made active.

d. 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.

e. 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.

f. 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 riskmanagement 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.trivikrama.com.

g. Vigil Mechanism:

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.

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.trivikrama.com.

5. Statement on Material Subsidiary:

The Company throughout the FY 2022-23 had only one Subsidiary Company i.e., M/s. CKM Homecare Solutions Private Limited.

During the FY 2022-23, 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.trivikrama.com. These documents will also be available for inspection during business hours at our registered office in Chennai, India.

The Policy on Identification of Material Subsidiaries is available on our website www.trivikrama.com.

6. 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.

a. 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.

7. 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 updation 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 dematerialised 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 dematerialise 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.

h. Utilization of the Proceeds from IPO:

Issue Open	July 25, 2014 - July 30, 2015
Issue Type	Fixed Price Issue IPO
Issue Size	33,12,000 Equity Shares of Rs. 10 each
Issue Size	Rs. 496.80 Lacs
Face value	Rs. 10 per Equity Share
Issue Price	Rs. 15 per Equity Share
Market Lot	8,000 Equity Shares
Listing at	BSE – SME

The Object for which the funds were raised by the Company by way of IPO is as follows;

- i. Brand Building
- ii. Meeting Additional Working Capital Requirements
- iii. Meeting Public Issue Expenses

<u>IPO Proceeds and Net Proceeds :</u>	
Particulars	Amount (in lacs)
Issue Proceeds	496.80
Less : Issue Related Expenses	53.23
Net Proceeds	443.57

<u>Particulars</u>	FY 2022-23	FY 2021-22
	Amount (Rs. in Lacs)	Amount (Rs. in Lacs)
Brand Building		60.05
Additional working capital requirements		383.52

i. Other Disclosures:

Your directors state that no disclosure or reporting is required in respect to the following items as there were no transactions on these items during the year under review:

- (i) Issue of equity shares with differential rights as to dividend, voting, or otherwise.
- (ii) Issue of shares (including sweat equity shares) to employees of the company under any scheme.
- (iii) Redemption of Preference Shares and/or Debentures.

8. 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
(formerly Trivikrama Industries Limited)

Sd/-
BASKARAN SATHYA PRAKASH

Sd/-
SADASIVAM ANBAZHAGAN

Date :07.09.2023
Place : Chennai

(DIN: 01786634)
Managing Director

(DIN: 08965772)
Director

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 31st March,2023, which were not at arm's length basis.

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

I		NIL
(a)	Name (s) of the related party & nature of relationship	
(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 TRIVIKRAMA INDUSTRIES LIMITED

Sd/-

BASKARAN SATHYA PRAKASH

Date :07.09.2023
Place : Chennai

(DIN: 01786634)
Managing Director

Sd/-

SADASIVAM ANBAZHAGAN

(DIN: 08965772)
Director

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:

In 2023, 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 2023, 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 2023, it may become clear that video, social, messaging, and interactive are all part of the same ecosystem of engagement.

2. SWOT ANALYSIS & OUTLOOK:

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.

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.

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.

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.trivikrama.com.

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. DISCUSSION ON FINANCIAL PERFORMANCE:

Standalone:

During the year under review, the Company has made a Profit before Interest, Depreciation & Tax of Rs. 6.81 lakhs as compared to previous year loss of Rs.4.85 lakhs. The net loss for the year under review has been Rs. 11.58 lakhs as compared to previous year loss of Rs.23.25 lakhs. Your directors are continuously looking for avenues for future growth of the Company in Commercial Trading & Distribution Industry.

Consolidated:

During the year under review, the Company has made a Profit before Interest, Depreciation & Tax of Rs.6.60 lakhs as compared to previous year loss of Rs 4.85 lakhs. The net loss for the year under review has been Rs.11.80 lakhs as compared to previous year loss of Rs. 23.55 lakhs

6. KEY FINANCIAL RATIOS:

Particulars	31.03.2023	31.03.2022	Reasons for Change of 25% or more
Debtors Turnover			During the FY 2022-23 there was no turnover
Inventory Turnover	NA	NA	NA
Interest Coverage Ratio	NA	NA	NA
Current Ratio			
Debt Equity Ratio	-		NA
Operating Profit Margin			

9. 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 31st March, 2023 have 2 employees on our rolls.

10. 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
(formerly TRIVIKRAMA INDUSTRIES LIMITED)**

**Sd/-
BASKARAN SATHYA PRAKASH**

**(DIN: 01786634)
Managing Director**

**Sd/-
SADASIVAM ANBAZHAGAN**

**(DIN: 08965772)
Director**

**Date :07.09.2023
Place : Chennai**

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 2022-23 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.	<ul style="list-style-type: none"> ➤ Mr. Baskaran Sathya Prakash has been the Managing Director of the Company during the FY 2022-23 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 FY 2022-23 there was no increase in the salary of Mr. ARIKESAVANALLUR VENKATRAMAN KRUSHNAN, Chief Financial Officer of the Company. <p>During the FY 2021-22, Ms. KUSHMANJALI SHARMA was appointed as the Company Secretary of the Company</p>
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 (32.00%)
4.	The number of permanent employees on the rolls of company.	The Company as on 31 st March, 2023 has 2 employees.
5.	Average percentile increase 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.	As all the employees except the Managerial Personnels as on 31 st March, 2023 were appointed during the FY 2021- 2022, The question on Average percentile increase 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 does not arise.
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
(formerly TRIVIKRAMA INDUSTRIES LIMITED)

Sd/-
BASKARAN SATHYA PRAKASH

Sd/-
SADASIVAM ANBAZHAGAN

Date :07.09.2023
Place : Chennai

(DIN: 01786634)
Managing Director

(DIN: 08965772)
Director

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'sReport for the Financial Year ended March 31, 2023.

Sr. No	Name of the Employee	Age	Designation	Nature of Employment	Amount (In Rs. Per Month)	Qualification	Experience in years	Date of Joining	Particulars of Previous Employment
1	Kushmanjali Sharma	39	Company Secretary	Company Secretary	12500	ACS	4	01-09-21	CS
7	Arikesavanallur Venkatraman Krushnan	79	CFO	CFO	0	M.B.A, B.Com	18	01-09-2021	Head Finance

for ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(Formerly TRIVIKRAMA INDUSTRIES LIMITED)

BASKARAN SATHYA PRAKASH SADASIVAM ANBAZHAGAN

Date: 07.09.2023
Place: Chennai

(DIN: 01786634)
Managing Director

(DIN: 08965772)
Director

Annexure - VI

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	(49,950)
7.	Total Assets	250,52,480
8.	Total Liabilities	250,52,480
9.	Investments	-
10.	Turnover	-
11.	Profit Before Taxation	(21,004)
12.	Provision for Taxation	-
13.	Profit After Taxation	(20,004)
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
(Formerly TRIVIKRAMA INDUSTRIES LIMITED)

Date: 07.09.2023
Place: Chennai

BASKARAN SATHYA PRAKASH
(DIN: 01786634)
Managing Director

SADASIVAM ANBAZHAGAN
(DIN: 08965772)
Director

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2023

[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

M/s. Zinema Media and Entertainment Limited
(Formerly known as Trivikrama Industries Limited)
CIN# L24241TN1984PLC096136
Third Floor, B Block, Work EZ,
147 Pathari Road, Thousand Lights,
Chennai TN 600006 IN

We 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 (Formerly known as Trivikrama Industries Limited) (hereinafter called "the company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, forms and returns filed and other records maintained by the company and also the information, explanations and clarifications provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit (*your attention is invited to para 2 of page no. 5 of our report*), we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2023 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:

We have examined the books, papers, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2023 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') as may be amended from time to time;
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (d) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (referred to as "SEBI LODR").

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.

- (v) The Reserve Bank of India Act, 1934 read with applicable Rules and Regulations relating to Master Direction - Non-Banking Financial Company – Housing Finance Company (Reserve Bank) Directions, 2021.

The Company did not provide any relevant records to us to examine the compliance relating to the Secretarial Standards issued by the Institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. except the following:

1. *The Company did not appoint a women director as required under the provisions of Section 149(1) of the Companies Act, 2013.*

2. *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.*
3. *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.*
4. *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.*
5. *The Company neither provided the internal audit report nor the documents for appointment of the internal auditors for the financial year ended 31st March, 2023.*
6. *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.*
7. *Inordinate delay was observed with respect to certain disclosures filed by the company under SEBI LODR.*
8. *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.*
9. *The company has received e-mails from BSE Limited regarding imposition of fines for non-compliance of certain regulations and late submission of certain documents under SEBI LODR. We are informed that the company has requested BSE to waive the fines imposed by them.*
10. *Statutory registers were not made available to us for our verification.*
11. *The Company did not file the following e-forms during the year under review:*
 - a. *MGT 14 for the appointment of Company Secretary and Executive Director at the Board meeting held on 14th November, 2022.*
 - b. *MR 1 was not filed the appointment of Executive Director at the Board meeting held on 14th November, 2022.*
 - c. *SH 7 for increase of authorized share capital from Rs. 8 crores to Rs. 25 crores at the Extra-ordinary General Meeting held on 30th December, 2022.*
 - d. *MGT 14 for approval of the financial statements and report of Directors for the year ended 31st March, 2022.*
 - e. *MGT 14 for the appointment of Secretarial Auditors at the Board meeting held on 11th August, 2023 for the financial year ended 31st March, 2023.*
12. *The Company did not maintain the Structured Digital Database as mandated under Regulations 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 during the year under review.*
13. *We find from the records that there has been a gap of more than one hundred and twenty days between two board meetings held on 22nd January, 2022 and 30th May, 2022 which is in violation of Section 173 of the Companies Act, 2013.*
14. *We report that the Company has not made disclosures to the Registrar of Companies, Chennai in respect of shareholding held by M/s. Corpwis Advisors Private Limited in the capital of the Company, pursuant to Section 90 of the Companies Act, 2013 read with the relevant rules made thereunder.*
15. *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.*
16. *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.*
17. *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.*

18. The Company at the Annual General Meeting held on 30th September, 2022 amended the main objects of the Memorandum of Association of the Company. The Registrar of Companies, Chennai had issued the Certificate of Registration confirming alteration of object clause(s) on 4th November, 2022.
19. The members at their Extra-ordinary General Meeting held on 30th December, 2022, approved change of name of the Company from Trivikrama Industries Limited to Zinema Media and Entertainment Limited. The Certificate of Incorporation dated 12th June, 2023 consequent to change of name was issued by the Registrar of Companies, Chennai.

We further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Director, Non-Executive Directors and Independent Directors except women Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

The Company did not provide all the relevant documents / minutes relating to meetings of the Board, committees and shareholders meetings held during the year under review. Therefore, we are not able to give our opinion on the decisions taken on the items transacted at the meetings held during the year.

We further report that we are not able to express our opinion on 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.

For GRNK & Associates
Company Secretaries

R ANURADHA
Partner
M.No.: A55209; COP: 20623
PR No.: 3230/2023

Place: Chennai
Date: 7th September, 2023
UDIN: A055209E000962621

This Report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

ANNEXURE-A SECRETARIAL AUDIT REPORT OF EVEN DATE

To

The Members

M/s. Zinema Media and Entertainment Limited
(Formerly known as Trivikrama Industries Limited)
CIN# L24241TN1984PLC096136
Third Floor, B Block, Work EZ,
147 Pathari Road, Thousand Lights,
Chennai TN 600006 IN

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 future viability of the Company nor of the efficacy of effectiveness with which the management has conducted the affairs of the Company.

For GRNK & Associates
Company Secretaries

R ANURADHA
Partner
M.No.: A55209; COP: 20623
PR No.: 3230/2023

Place: Chennai
Date: 7th September, 2023
UDIN: A055209E000962621

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF M/s. ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(Formerly TRIVIKRAMA INDUSTRIES LIMITED)
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of ZINEMA MEDIA AND ENTERTAINMENT LIMITED (Formally Known as: TRIVIKARAMA PRIVATE LIMITED) ("the Company"), which comprise the balance sheet as at 31st March 2023, 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 our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 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 March 31, 2023, and its financial performance, and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone financial statements* 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 standalone 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone financial statements of the current period. These matters were addressed in the context of our audit of the Standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter
1	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. Refer to Notes to the Standalone financial statements
Auditor's Response	
1.	Principal Audit Procedures Our audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows: Evaluated the design of internal controls relating to revenue recognition accounting standard. 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, reperformance and inspection of evidence in respect of operation of 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	

	<p>Evaluation of Intercorporate Investment and lending positions The Company has material Intercorporate Investments and lending which involves significant amounts advanced for interest. The company has net outstanding Investment amount to INR.6,64,97,682 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.</p>																									
	<table border="1"> <thead> <tr> <th>S.No</th> <th>Name of the Company</th> <th>Amount Invested</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>ANURODH MERCHANDISE PVT LTD</td> <td>22,70,425</td> </tr> <tr> <td>2</td> <td>CKM HOME CARE SOLUTIONS PVT LTD</td> <td>2,50,00,000</td> </tr> <tr> <td>3</td> <td>FERROMET STEELS PVT LTD</td> <td>64,48,182</td> </tr> <tr> <td>4</td> <td>JJ FINCAP PVT LTD</td> <td>15,21,575</td> </tr> <tr> <td>5</td> <td>PRINCE TRADECOM LIMITED</td> <td>2,00,00,000</td> </tr> <tr> <td>6</td> <td>SHRINIWASA ROADWAYS PRIVATE LTD</td> <td>98,00,000</td> </tr> <tr> <td>7</td> <td>SIDDHARTH MERCHANTILE PVT LTD</td> <td>14,57,500</td> </tr> </tbody> </table>	S.No	Name of the Company	Amount Invested	1	ANURODH MERCHANDISE PVT LTD	22,70,425	2	CKM HOME CARE SOLUTIONS PVT LTD	2,50,00,000	3	FERROMET STEELS PVT LTD	64,48,182	4	JJ FINCAP PVT LTD	15,21,575	5	PRINCE TRADECOM LIMITED	2,00,00,000	6	SHRINIWASA ROADWAYS PRIVATE LTD	98,00,000	7	SIDDHARTH MERCHANTILE PVT LTD	14,57,500	
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Auditor's Response																										
	<p>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, 2023 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 Intercorporate 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, 2022 to evaluate whether any change was required to management's position on these uncertainties.</p>																									
3. Key Audit Matter																										
	<p>Preliminary Expenses Written off during the reporting period During the reporting period 2022-23 the company has written off its Brand development expenses amounting INR.12,01,020 and IPO Expenses to an extent of INR.6,38,857.</p>																									
Auditor's Response																										
	<p>Principal Audit Procedures We have involved our internal experts to review the nature of the amounts written off, and analyse the policy and steps adopted by the management to write off the preliminary expenses incurred by the concern.</p>																									

Information other than the Standalone financial statements and Auditors' Report thereon

The Company's management and Board of Directors are 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 our auditors' report thereon.

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

In connection with our audit of the standalone financial statements, our 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 our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we 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 is 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 statements 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

Our 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 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 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 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.
- ✓ 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 our auditor's report to the related disclosures in the standalone financial statements 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 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 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.

Report on Other Legal and Regulatory Requirements

1. 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.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d. In our 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 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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 statements 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 our opinion and to the best of our 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, which 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.
 1. 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 loaned 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;
 2. 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 persons 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 the Ultimate Beneficiaries; and
 3. 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.
- v. 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 Auditors' 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 L S S M & Co.,
Chartered Accountants
Firm Registration No: 013941S

Saravanan L
Partner
Membership No. 230170
ICAI UDIN:23230170BGXQTO6644

Chennai
2nd July 2023

ANNEXURE A TO THE INDEPENDENT AUDITORS' 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 Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended March 31, 2023, we report the following:

(A) The Company has proper records related to 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 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 the 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 not applicable to the Company.

(vii)(a) The Company is generally regular in depositing undisputed statutory dues 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, 2023 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.

(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 funds 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 explanations 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 complaint 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 the related parties are in compliance with sections 177 and 188 of Companies Act 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 appointed 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 not 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 be registered under section 45-IA of the Reserve Bank of India Act, 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 incurred a net loss of INR.23,24,554 during current reporting period and a Net loss of INR.4,64,488 during previous reporting period.

(xviii) There has been no resignation of the previous statutory auditors during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation 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 L S S M & Co.,
Chartered Accountants
Firm Registration No: 0139415

Saravanan L
Partner
Membership No. 230170
ICAI UDIN:23230170BGXQT06644

Chennai
2nd July 2023

STANDALONE BALANCE SHEET AS AT 31ST MARCH 2023

PARTICULARS	Note No.	31-03-2023	31-03-2022
		Rs.	Rs.
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
Share Capital	2	7,11,45,000.00	7,11,45,000.00
Reserves and Surplus	3	1,35,07,639.02	1,46,66,224.48
		8,46,52,639.02	8,58,11,224.48
SHARE APPLICATION MONEY PENDING ALLOTMENT			
		-	-
NON-CURRENT LIABILITIES			
Deferred Tax Liabilities (Net)	4	-	-
		-	-
CURRENT LIABILITIES			
Short-Term Borrowings	5	-	-
Trade Payables	6	88,11,752.13	72,45,713.13
Other Current Liabilities	7	1,33,865.00	1,30,611.00
Short-Term Provisions		-	-
		89,45,617.13	73,76,324.13
TOTAL		9,35,98,256.15	9,31,87,548.61
ASSETS			
NON- CURRENT ASSETS			
Fixed Assets		-	-
Non Current Investments	8	2,50,00,000.00	2,50,00,000.00
Long Term Loans & Advances	9	98,929.00	91,822.00
Other Non-Current Assets	10	-	18,39,875.42
		2,50,98,929.00	2,69,31,697.42
CURRENT ASSETS			
Current Investments	11	4,14,97,682.00	6,05,44,993.00
Inventories		-	-
Trade Receivables	12	12,88,166.00	88,432.00
Cash & Cash Equivalents	13	9,65,509.15	72,926.19
Short Term Loans & Advances	14	2,47,47,970.00	55,49,500.00
Other Current Assets		-	-
		6,84,99,327.15	6,62,55,851.19
TOTAL		9,35,98,256.15	9,31,87,548.61
Summary of Significant Accounting Policies	1		

AS PER OUR REPORT OF EVEN DATE

For LSSM & Co.
Chartered Accountants
Firm Registration Number: 013941S

FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(formerly Trivikrama Industries Limited)

Sd/-
Saravanan.L
Partner
Membership No.230170

Sd/-
BASKARAN SATHYA PRAKASH
(DIN : 01786634)
Managing Director

Sd/-
SADASIVAM ANBAZHAGAN
(DIN : 08965772)
Director

Sd/-
ARIKESAVANALLUR
VENKATRAMAN KRUSHNAN
Chief Financial Officer

Sd/-
MONIKA SINGH
Company Secretary

Place : Chennai
Date : 02.07.2023

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2023

Particulars	Note No.	31-03-2023	31-03-2022
		Rs.	Rs.
INCOME			
Revenue From Operations	15	-	-
Other Income	16	16,35,317.00	5,15,346.00
TOTAL INCOME		16,35,317.00	5,15,346.00
EXPENSES			
Cost of Goods Sold	17	-	-
Employee benefit expenses	18	1,25,000.00	2,07,500.00
Finance Cost	19	130.00	1,698.00
Depreciation & Amortisation Expenses	20	18,39,876.46	18,39,876.00
Administration Expenses	21	8,28,896.00	7,90,826.80
TOTAL EXPENSES		27,93,902.46	28,39,900.80
PROFIT / (LOSS) BEFORE TAXATION		(11,58,585.46)	(23,24,554.80)
Tax Expense			
Current tax		-	-
Deferred Tax		-	-
Mat Credit Entitlement		-	-
NET PROFIT / (LOSS) FOR THE YEAR		(11,58,585.46)	(23,24,554.80)
Earnings per equity share:			
Basic and Diluted (Face Value of Rs. 10/- each, Previous Year Rs. 10/- each)		(0.163)	(0.33)
Summary of Significant Accounting Policies	1		

AS PER OUR REPORT OF EVEN DATE

For LSSM & Co.

Chartered Accountants

Firm Registration Number: 013941S

FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED

(formerly Trivikrama Industries Limited)

Sd/-

Saravanan.L

Partner

Membership No.230170

Sd/-

BASKARAN SATHYA PRAKASH

(DIN : 01786634)

Managing Director

Sd/-

SADASIVAM ANBAZHAGAN

(DIN : 08965772)

Director

ARIKESAVANNALUR

VENKATRAMAN KRUSHNAN

Chief Financial Officer

Sd/-

MONIKA SINGH

Company Secretary

Place : Chennai

Date : 02.07.2023

Statement of Cash Flow Statement Annexed to the Balance Sheet as at 31st March 2023 (Standalone)

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
A. Cash Flow From Operating Activities		
Net Profit before tax & extra ordinary items	(11,58,585.46)	(23,24,554.80)
<i>Adjustments for Non-Cash & Non-Operating Expenses</i>		
Interest Receipts	(16,27,970.00)	(4,95,000.00)
Profit / Loss on Sale of Investments		-
Depreciation & Amortization	18,39,876.46	18,39,876.00
Operating Profit Before Working Capital Changes	(9,46,679.00)	(9,79,678.80)
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Trade Receivables	(11,99,734.00)	(36,402.00)
Decrease / (Increase) in Short Term Loans & Advances	(1,91,98,470.00)	15,39,331.00
Decrease / (Increase) in Other Current Assets	-	-
Decrease / (Increase) in Other Non Current Assets	18,39,875.42	18,39,875.96
Decrease / (Increase) in Long Term Loans & Advances	(7,107.00)	-
(Decrease) / Increase in Trade Payable	15,66,039.00	(15,43,013.20)
(Decrease) / Increase in Short Term Borrowings	-	(20,32,804.00)
(Decrease) / Increase in Other Current Liabilities	3,254.00	-
(Decrease) / Increase in Short Term Provisions	-	-
Cash Generated from Operations	(1,79,42,821.58)	(12,12,691.04)
Income Tax Adjustments	-	-
Extra-Ordinary Items	-	-
Net Cash Flow from Operating Activities	(1,79,42,821.58)	(12,12,691.04)
B. Cash Flow From Investing Activities		
Net Decrease / (Increase) in Fixed Assets	-	-
Profit / (Loss) on Sale of Investments	-	-
Net (Purchase)/Sale of Current Investments	1,90,47,311.00	21,00,000.00
Interest Received	16,27,970.00	4,95,000.00
Net Cash Flow from Investing Activities	2,06,75,281.00	25,95,000.00
C. Cash Flow From Financing Activities		
Issue of Equity Shares	-	-
Share Issue Expenses Incurred / Written-Off	(18,39,876.46)	(18,39,876.00)
Net Cash Flow from Operating Activities	(18,39,876.46)	(18,39,876.00)
D. Net Increase /(Decrease) in Cash & Cash Equivalents	8,92,582.96	(4,57,566.00)
E. Opening Cash & Cash Equivalents	72,925.19	5,30,492.19
F. Closing Cash & Cash Equivalents (Note 17)	9,65,508.15	72,926.19

Summary of Significant Accounting Policies

AS PER OUR REPORT OF EVEN DATE

For LSSM & Co.

Chartered Accountants

Firm Registration Number: 013941S

Sd/-

Saravanan LPartner

Membership No.230170

ICAI UDIN: 23230170BGXQTX1987

Note 2

FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(formerly Trivikrama Industries Limited)

BASKARAN SATHYA PRAKASH SADASIVAM
ANBAZHAGAN

Managing Director

Director

DIN : 01786634

DIN : 08965772

ARIKESAVANALLUR

MONIKA SINGH

VENKATRAMAN

KRUSHNAN

Chief Financial Officer

Company Secretary

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS
FORTHE PERIOD ENDED 31ST MARCH, 2023

NOTE : 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 recognized in the period in which the results are known/materialized.

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:

Inventories were valued at lower of Cost or Net Realizable Value.

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 recognized 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 recognized 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.

1. SHARE CAPITAL

Particulars	31-03-2023		31-03-2022	
	Number	Rs.	Number	Rs.
Authorised				
Equity Shares of Rs. 10/- each (Previous Year Rs. 10/-)	80,00,000	8,00,00,000	80,00,000	8,00,00,000
Issued, Subscribed & Paid Up:				
Equity Shares of Rs. 10/- each (Previous Year Rs. 10/-)	71,14,500	7,11,45,000	71,14,500	7,11,45,000
Tot al	71,14,500	7,11,45,000	71,14,500	7,11,45,000

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

Particulars	31-03-2023		31-03-2022	
	Nos.	Rs.	No s.	Rs.
Shares outstanding at the beginning of the year	71,14,500	7,11,45,000	71,14,500	7,11,45,000
Add : Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	71,14,500	7,11,45,000	71,14,500	7,11,45,000

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	31-03-2023		31-03-2022	
	Nos.	%	Nos	%
Ms. R.Rathina Mala	8,26,700	11.62%	8,26,700	11.62%
M/s. Anurodh Merchandise Private Limited	5,16,000	7.25%	5,16,000	7.25%
M/s. Saraa Media Works Private Limited	5,98,130	8.41%	5,98,130	8.41%

2. RESERVES AND SURPLUS

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Share Premium		
Opening balance	2,40,43,250.00	2,40,43,250.00
Add: During the year	-	-
Closing Balance	2,40,43,250.00	2,40,43,250.00
Surplus in Profit & Loss Statement		
Opening balance	(93,77,025.52)	-79,46,691.07
Add: Net Profit for the year	(11,58,585.46)	-23,24,554.80
Add: Adjustments during the year		8,94,220.35
Closing Balance	(1,05,35,610.98)	-93,77,025.52
Total	1,35,07,639.02	1,46,66,224.48

3. Deferred Tax Liabilities (Net)

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Deferred Tax Liabilities		
Opening balance	-	-
Add: Addition during the year	-	-
Less: Reversal during the year	-	-
Total	-	-

6. Trade Payables

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Trade Payables (including acceptances)	88,11,752.13	72,45,713.13
Total	88,11,752.13	72,45,713.13

7. Other Current Liabilities

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Audit Fees Payable	-	
Expenses payable	-	
GST Payable	1,30,611.00	1,30,611.00
TDS Payable	3,254.00	
Total	1,33,865.00	1,30,611.00

8. Non Current Investments

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Investment in Wholly-Owned		
Subsidiary Unquoted Equity Shares,		
Fully Paid-Up	2,50,00,000.00	2,50,00,000.00
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.)		
Total	2,50,00,000.00	2,50,00,000.00

9. Long Term Loans and Advances

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Unsecured, Considered Good		
Deposits		
(a) Security Deposits	-	-
(b) Other Deposits	43,935.00	36,828.00
MAT Credit Entitlement	54,994.00	54,994.00
Total	98,929.00	91,822.00

10. Other Non-Current Assets

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
IPO-Expenses	-	6,38,856.12
Miscellaneous	-	12,01,019.30
Expenditure		
Total	-	18,39,875.42

11. Current Investments

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Unquoted Equity Shares, Fully Paid Up		
Anurodh Merchandise Private Limited	22,70,425.00	37,92,000.00
- 22000 equity shares of Rs.10 Each		
- 15500 equity shares of Rs.10 Each (PY 2016-17)		
Cavincally Retails Limited Shares	-	25,45,000.00
Ferromet Steel Private Limited	64,48,182.00	94,48,182.00
Onesource Ideas Ventures Private Limited	-	-
- 131250 equity shares of Rs.10 Each		
Maheswari Exports Private Limited	-	98,82,311.00
Prince Tradecom Private Limited- Investment	2,00,00,000.00	2,00,00,000.00
Sakthi Regency Pvt Ltd		-
- 200000 equity shares of Rs.10 Each		
Srinivasa Roadways Pvt Ltd	98,00,000.00	98,00,000.00
- 49000 equity shares of Rs.10 Each		
Siddharth Mercentile Private Limited	14,57,500.00	50,77,500.00
JJ Fincap Private Limited	15,21,575.00	-
- 138325 Equity shares of Rs.11 Each		
Total	4,14,97,682.00	6,05,44,993.00

12. Trade Receivables

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Outstanding for a period of less than six months from the date they are due for payment		
Unsecured, Considered Good	-	-
Outstanding for a period of more than six months		
Unsecured, Considered Good	12,88,166.00	88,432.00
Total	12,88,166.00	88,432.00

13. Cash and Cash Equivalents

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Balances with Scheduled Banks		
In Current Account	9,35,218.57	42,634.57
In Deposit Account	-	
Cash in hand	30,290.62	30,290.62
Total	9,65,509.19	72,925.19

14. Short Term Loans and Advances

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
(a) Loans		
(Unsecured, Considered good)		
Interest Bearing Loans	2,45,85,173.00	55,00,000.00
Interest Receivable on Loans	-	49,500.00
(b) Advances		
(Unsecured, Considered good)		
Advances to be recoverable in cash or kind or for value to be received		
Advance Sales Tax	-	-
GST Input Tax Credit	-	-
TCS Receivable	-	-
TDS Receivable	1,62,797.00	-
Income Tax Refund	-	-
VAT Receivable	-	-
Total	2,47,47,970.00	55,49,500.00

15. Revenue From Operations

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Sale of Products	-	
Total	-	-

16. Other Income

Particulars	31-03-2023	31-03-2022
	R s.	R s.
Interest Income	16,27,970.00	4,95,000.00
Consultancy Income		-
Other Income	7,107.00	6,652.00
Interest on Income Tax	240.00	13,694.00
Discount received		-
Total	16,35,317.00	5,15,346.00

17. Cost of Goods Sold

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Opening Stock	-	-
Add : Purchases (Net of Returns & Trade Discount)	-	-
Add : Direct Expenses	-	-
Less : Closing Stock	-	-
Cost of Goods Sold	-	-

18. Employee benefit expenses

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Salaries & Bonus	1,25,000.00	2,07,500.00
Director's Remuneration	-	-
Staff welfare expense	-	-
Total	1,25,000.00	2,07,500.00

19. Finance Cost

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Bank Charges	-	118.00
Interest on TDS and GST	-	1,580.00
Interest Expenses	130.00	-
Total	130.00	1,698.00

20. Depreciation & Amortisation Expenses

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
IPO Expenses written off	18,39,876.46	18,39,876.00
others written off	-	-
Total	18,39,876.46	18,39,876.00

21. Administration Expenses

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
Advertisement Expenses		11,256.00
Internal Audit Fees		50,000.00
Subscriptions		-
Bad Debt W/off		1,12,144.80
Consultancy Fee		-
Fees & Subscriptions		14,000.00
Filing Fee		57,600.00
General Expenses		-
Listing & Legal Fees	1,00,300.00	59,000.00
NSDL/CDSL/RTA Charges	1,09,212.00	1,19,180.00
Postage & Courier		-
Printing & Stationery		-
Professional Fees	1,47,800.00	1,24,900.00
Rates & Taxes		-
Rent Expenses	2,93,584.00	1,92,340.00
Repairs & Maintenance		-
Transaction Charges		19,761.00
Telephone Charges		1,499.00
Travelling & Boarding Charges		-
Website Expenses		29,146.00
Secretarial Audit fees	1,77,000.00	-
Others	1,000.00	-
Total	8,28,896.00	7,90,826.80

10. CONTINGENT LIABILITIES & COMMITMENTS

Particulars	FY 2022-23	FY 2021-22
	Rs.	Rs.
Contingent Liabilities & Commitments	NIL	NIL
Total	NIL	NIL

11. ADDITIONAL INFORMATION DISCLOSED AS PER PART II OF THE COMPANIES ACT, 2013

Particulars	FY 2022-23	FY 2021-22
	Rs.	Rs.
Additional Information Disclosed As Per Part II Of The Companies Act, 2013	NIL	NIL
Total	NIL	NIL

12. SEGMENT REPORTING

Particulars	FY 2022-23	FY 2021-22
The disclosure requirement of Accounting Standard-17 "Segment Reporting" as notified by Companies (Accounting Standards) Rules, 2006 (as amended)	Not Applicable	Not Applicable

13. AMOUNT DUE FROM DIRECTORS/PARTIES/ COMPANIES IN WHICH DIRECTORS ARE INTERESTED, IN TERMS OF SECTION 185 OF THE COMPANIES ACT, 2013

Particulars	FY 2022-23	FY 2021-22
	Rs.	Rs.
Amount Due from Directors/Parties/ Companies In Which Directors Are Interested	NIL	NIL
Total	NIL	NIL

14. IPO Details: The Company has raised an IPO during the financial year 2014-15. The details are given below:

Issue Open	July 25, 2014 - July 30, 2015
Issue Type	Fixed Price Issue IPO
Issue Size	33,12,000 Equity Shares of Rs. 10 each
Issue Size	Rs. 496.80 Lacs
Face value	Rs. 10 per Equity Share
Issue Price	Rs. 15 per Equity Share
Market Lot	8,000 Equity Shares
Listing at	BSE – SME

15. IPO PROCEEDS AND NET PROCEEDS :

Particulars	Rs. In Lacs
Issue Proceeds	496.80
Less : Issue Related Expenses	53.23
Net Proceeds	443.57

16. UTILISATION OF THE NET PROCEEDS:

Particulars	FY 2022-23	FY 2021-22
	Rs. In Lacs	Rs. In Lacs
Brand Building	-	60.05
Additional working capital requirements	-	383.52

17. DETAILS OF LOAN AS PER SECTION 186 OF THE COMPANIES ACT, 2013

S. No	Loan To	FY 2022-23	FY 2021-22	Purpose of the Loan
		Amt (Rs. In Lacs)	Amt (Rs. In Lacs)	
1	Goel Steel Company			Business Purpose
2	SRS Cargo Logistics India			Business Purpose
3	Trends Papers and Stationers India Pvt Ltd			Business Purpose
4	Rajesh Mittal			Business Purpose
5	Meenakshi Enterprises Limited			Business Purpose
	Total			

18. 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 relationships:**

Name of the Related Party	Relationship
1. Baskaran Sathya Prakash	Managing Director
2. Kannabiran Navakumar	Director
3. Sadasivam Anbazhagan	Director
4. Kushmanjali Sharma	Company Secretary

- (ii) **Transactions during the year with related parties:**

(In Lakhs)

Particulars	Nature of Transactions (Excluding Reimbursements)			
	Director's Remuneration/ Salary		Loan from Director	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
B. Sathya Prakash	-	-		
Rathinamala	-	-		
kushmanjali Sharma				

19. EARNINGS PER SHARE

Particulars	31 st March 2023	31 st March 2022
i) Net Profit as per Statement of Profit and Loss attributable to equity shareholders (Rs in Lacs.)		
ii) Weighted average number of equity shares used as a denominator for calculating EPS (In Lacs)	71,14,500.00	71,14,500.00
iii) Earnings per Share (Basic and Diluted) (Rs.)	(0.163)	(0.163)
iv) Face Value per share (Rs.)	10.00	10.00

20. 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.
21. Previous year's figures have been regrouped wherever necessary to conform to current period's classification.
22. 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.

23. 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".
24. 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.
25. 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

For LSSM & Co.
Chartered Accountants
Firm Registration Number: 013941S

FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(Formerly Trivikrama Industries Limited)

Sd/-
Saravanan.L
Partner
Membership No.230170

Sd/-
BASKARAN SATHYA PRAKASH
(DIN : 01786634)
Managing Director

Sd/-
SADASIVAM ANBAZHAGAN
(DIN : 08965772)
Director

Sd/-
ARIKESAVANALLUR
VENKATRAMAN KRUSHNAN
Chief Financial Officer

Sd/-
Monika Singh
Company Secretary

Place : Chennai
Date : 02.07.2023

INDEPENDENT AUDITORS' REPORT

To the Members of ZINEMA MEDIA AND ENTERTAINMENT LIMITED Formally Known as: TRIVIKARAMA PRIVATE LIMITED

Report on the Audit of Consolidated financial statements

We have audited the Consolidated financial statements of ZINEMA MEDIA AND ENTERTAINMENT LIMITED (Formally Known as: TRIVIKARAMA PRIVATE 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 March 31, 2023, 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 our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 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 March 31, 2023, and its consolidated financial performance, and its consolidated cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial statements 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 Consolidated 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 we have obtained is sufficient and appropriate to provide a basis for our opinion..

Emphasis of Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated financial statements of the current period. These matters were addressed in the context of our audit of the Consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report

Sr. No.	Key Audit Matter
1	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. Refer to Notes to the Consolidated financial statements

Auditor's Response

1.

Principal Audit Procedures

Our audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows:

- Evaluated the design of internal controls relating to revenue recognition accounting standard.
- 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, reperformance and inspection of evidence in respect of operation of 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 Intercorporate Investment and lending positions**

The Company has material Intercorporate Investments and lending which involves significant amounts advanced for interest. The company has net outstanding Investment amount to INR. 4,14,97,682 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.

<i>S.No</i>	<i>Name of the Company</i>	<i>Amount Invested</i>
1	ANURODH MERCHANDISE PVT LTD	22,70,425
2	FERROMET STEELS PVT LTD	64,48,182
3	JJ FINCAP PVT LTD	15,21,575
4	PRINCE TRADECOM LIMITED	2,00,00,000
5	SHRINIWASA ROADWAYS PRIVATE LTD	98,00,000
6	SIDDHARTH MERCHANTILE PVT LTD	14,57,500

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, 2023 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 Intercorporate 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, 2022 to evaluate whether any change was required to management's position on these uncertainties.

3. Key Audit Matter**Preliminary Expenses Written off during the reporting period**

During the reporting period 2022-23 the company has written off its Brand development

	expenses amounting INR.12,01,020 and IPO Expenses to an extent of INR.6,38,857.
Auditor's Response	
	<p>Principal Audit Procedures</p> <p>We have involved our internal experts to review the nature of the amounts written off, and analyse the policy and steps adopted by the management to write off the preliminary expenses incurred by the concern.</p>

Information other than the Consolidated financial statements and Auditors' Report thereon

The Company's management and Board of Directors are 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 our auditors' report thereon.

Our opinion on the Consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated financial statements, our 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 our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we 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 is 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 statements 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

Our 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 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 statements

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 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 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.
 - ✓ 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 our auditor's report to the related disclosures in the Consolidated financial statements 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 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 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.

Report on Other Legal and Regulatory Requirements

1. 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.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d. In our 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 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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 statements 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 our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed details regarding pending litigations in notes of Consolidated financial statements, which 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.
 - 1. 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 loaned 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;
 - 2. 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 persons 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 the Ultimate Beneficiaries; and
 - 3. 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.
- v. 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 Auditors' 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 is not applicable to a private limited company

For L S S M & Co.,
Chartered Accountants
Firm Registration No: 013941S

Saravanan L
Membership No.230170
ICAI UDIN: 23230170BGXQTX1987

Chennai
02.07.2023

ANNEXURE A TO THE INDEPENDENT AUDITORS' 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 Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the Consolidated financial statements for the year ended March 31, 2023, we report the following:

- (i) (a) (A) The Company has proper records related to 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 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 the 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 not applicable to the Company.
- (vii)(a) The Company is generally regular in depositing undisputed statutory dues 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 incometax, 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, 2023 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.

- (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 willful 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 utilized for long term purposes.
- (e) In our opinion and according to the information and explanations given to us, the company has not taken any funds 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 explanations 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 complaint 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 the related parties are in compliance with sections 177 and 188 of Companies Act 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 appointed 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 not 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 be registered under section 45-IA of the Reserve Bank of India Act, 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 CICs part of the group.
- (xvii) The company has incurred a net consolidated loss of INR.23,55,013 during current reporting period and a Net consolidated loss of INR.4,65,186 during previous reporting period.
- (xviii) There has been no resignation of the previous statutory auditors during the year.
- (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 are not applicable to the Company.

For L S S M & Co.,
Chartered Accountants
Firm Registration No: 013941S

Saravanan.L
Partner
Membership No. 230170
ICAI UDIN: 23230170BGXQTQ2423

Chennai
02/07/2023

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of ZINEMA MEDIA AND ENTERTAINMENT LIMITED of even date)

(Formally Known as: TRIVIKARAMA PRIVATE 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 our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2023, we have audited the internal financial controls over financial reporting of ZINEMA MEDIA AND ENTERTAINMENT LIMITED (Formally Known as: TRIVIKARAMA PRIVATE LIMITED) (hereinafter referred to as "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, which are 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 Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India, based on our audit. We conducted our 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, prescribed 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.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India.

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 our opinion and to the best of our 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, 2023, 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.

For L S M & Co.,
Chartered Accountants
Firm Registration No: 013941S

Saravanan.L
Partner
Membership No. 230170
ICAI UDIN: 23230170BGXQTX1987

Chennai
2nd July 2023

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2023

PARTICULARS	Note No.	31.03.2023	31.03.2022
		Rs.	Rs.
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
Share Capital	2	7,11,45,000	7,11,45,000
Reserves and Surplus	3	1,34,57,688	1,46,37,277
		8,46,02,688	8,57,82,277
NON-CURRENT LIABILITIES			
Deferred Tax Liabilities (Net)	4	-	-
		-	-
CURRENT LIABILITIES			
Short-Term Borrowings	5	-	-
Trade Payables	6	88,11,752	72,45,713
Other Current Liabilities	7	1,33,865	1,30,611
Short-Term Provisions	8	-	-
		89,45,617	73,76,324
TOTAL		9,35,48,305	9,31,58,601
ASSETS			
NON- CURRENT ASSETS			
Fixed Assets	9	2,50,00,000	2,50,00,000
Non Current Investments		-	-
Long Term Loans & Advances	10	98,929	91,822
Other Non-Current Assets	11	-	18,39,875
		2,50,98,929	2,69,31,697
CURRENT ASSETS			
Current Investments	12	4,14,97,682	6,05,44,993
Inventories		-	-
Trade Receivables	13	11,85,736	6,652
Cash & Cash Equivalents	14	10,07,663	1,15,434
Short Term Loans & Advances	15	2,47,47,970	55,49,500
Deferred Tax Asset (Net)		10,324	10,324
		6,84,49,376	6,62,26,904
TOTAL		9,35,48,305	9,31,58,601
Summary of Significant Accounting Policies	1		

AS PER OUR REPORT OF EVEN DATE

For LSSM & Co.

Chartered Accountants

Firm Registration Number: 013941S

FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED

(formerly Trivikrama Industries Limited)

Sd/-

Saravanan.L

Partner

Membership No.230170

Sd/-

BASKARAN SATHYA PRAKASH

(DIN : 01786634)

Managing Director

Sd/-

SADASIVAM ANBAZHAGAN

(DIN : 08965772)

Director

Sd/-

ARIKESAVENALLUR

VENKATRAMAN KRUSHNAN

Chief Financial Officer

Sd/-

MONIKA SINGH

Company Secretary

Place : Chennai

Date : 02.07.2023

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2023

Particulars	Note No.	31.03.2023	31.03.2022
		Rs	R s.
INCOME			
Revenue From Operations	16	-	-
Other Income	17	16,35,317.00	5,15,346.00
TOTAL INCOME		16,35,317.00	5,15,346.00
EXPENSES			
Cost of Goods Sold	18	-	-
Employee benefit expenses	19	1,25,000.00	2,07,500.00
Finance Cost	20	484.00	2,406.00
Depreciation & Amortisation Expenses	21	18,39,876.46	18,39,877.00
Administration Expenses	22	8,49,546.00	8,20,576.80
TOTAL EXPENSES		28,14,906.46	28,70,359.80
PROFIT / (LOSS) BEFORE TAXATION		(11,79,589.46)	(23,55,013.80)
Tax Expense			
Current tax		-	-
Deferred Tax		-	-
Mat Credit Entitlement		-	-
NET PROFIT / (LOSS) FOR THE YEAR		(11,79,589.46)	(23,55,013.80)
Earnings per equity share:			
Basic and Diluted (Face Value of Rs. 10/- each, Previous Year Rs. 10/- each)			
Summary of Significant Accounting Policies	1		

AS PER OUR REPORT OF EVEN DATE
For LSSM & Co.
Chartered Accountants
Firm Registration Number: 013941S

FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED
(formerly Trivikrama Industries Limited)

Sd/-
Saravanan.L
Partner
Membership No.230170

Sd/-
BASKARAN SATHYA PRAKASH
(DIN : 01786634)
Managing Director

Sd/-
SADASIVAM ANBAZHAGAN
(DIN : 08965772)
Director

Sd/-
ARIKESAVANALLUR
VENKATRAMAN KRUSHNAN
Chief Financial Officer

Sd/-
MONIKA SINGH
Company Secretary

Place : Chennai
Date : 02.07.2023

CONSOLIDATED STATEMENT OF CASH FLOW ANNEXED TO THE BALANCE SHEET AS AT 31ST MARCH 2023

Particulars	31.03.2023	31.03.2022
	Rs.	Rs.
A. Cash Flow From Operating Activities		
Net Profit Before Tax & Extra-Ordinary Items	(11,79,589.46)	(23,55,013.80)
<i>Adjustments for Non-Cash & Non-Operating Expenses</i>		
Interest Receipts	-	(4,95,000.00)
Profit / Loss on Sale of Investments	-	-
Depreciation & Amortization	18,39,876.46	18,39,877.00
Operating Profit Before Working Capital Changes	6,60,287.00	(10,10,136.80)
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Trade Receivables	(11,79,084.00)	(6,652.00)
Decrease / (Increase) in Short Term Loans & Advances	(1,91,98,470.00)	15,91,361.80
Decrease / (Increase) in Other Current Assets	-	-
Decrease / (Increase) in Other Non Current Assets	18,39,875.42	18,39,877.00
Decrease / (Increase) in Long Term Loans & Advances	(7,107.00)	-
(Decrease) / Increase in Trade Payable	15,66,039.00	(15,43,014.00)
(Decrease) / Increase in Short Term Borrowings	-	(20,84,834.00)
(Decrease) / Increase in Other Current Liabilities	3,254.00	-
(Decrease) / Increase in Short Term Provisions	-	-
Cash Generated from Operations	(1,63,15,205.58)	(12,13,398.00)
Income Tax Adjustments		
Extra-Ordinary Items	-	-
Net Cash Flow from Operating Activities	(1,63,15,205.58)	(12,13,398.00)
B. Cash Flow From Investing Activities		
Net Decrease / (Increase) in Fixed Assets	-	-
Profit / (Loss) on Sale of Investments	-	-
Net (Purchase)/Sale of Current Investments	1,90,47,311.00	21,00,000.00
Interest Received	-	4,95,000.00
Net Cash Flow from Operating Activities	1,90,47,311.00	25,95,000.00
C. Cash Flow From Financing Activities		
Issue of Equity Shares	-	-
Share Issue Expenses Incurred / Written-Off	(18,39,876.46)	(18,39,877.00)
Net Cash Flow from Operating Activities	(18,39,876.46)	(18,39,877.00)
D. Net Increase / (Decrease) in Cash & Cash Equivalents	8,92,228.96	(4,58,275.00)
E. Opening Cash & Cash Equivalents	1,15,434.44	5,73,709.44
F. Closing Cash & Cash Equivalents (Note 17)	10,07,663.40	1,15,434.44
Summary of Significant Accounting Policies	Note 1	

AS PER OUR REPORT OF EVEN DATE

For LSSM & Co.

Chartered Accountants

Firm Registration Number: 013941S

FOR ZINEMA MEDIA AND ENTERTAINMENT LIMITED

(formerly Trivikrama Industries Limited)

Sd/-

Saravanan.L

Partner

Membership No.230170

Sd/-

BASKARAN SATHYA PRAKASH

(DIN : 01786634)

Managing Director

Sd/-

SADASIVAM ANBAZHAGAN

(DIN : 08965772)

Director

Sd/-

ARIKESAVANALLUR

VENKATRAMAN KRUSHNAN

Chief Financial Officer

Sd/-

MONIKA SINGH

Company Secretary

Place : Chennai

Date : 02.07.2023

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH, 2023

1 PRINCIPLES OF CONSOLIDATION

The Consolidated Financial Statements consist of ZINEMA MEDIA AND ENTERTAINMENT LIMITED (formerly TRIVIKRAMA INDUSTRIES 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 2018. 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

Inventories were valued at lower of Cost or Net Realisable Value.

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.

Particulars	31.03.2023		31.03.2022	
	Number	Rs.	Number	Rs.
Authorised				
Equity Shares of Rs. 10/- each (Previous Year Rs. 10/-)	80,00,000	8,00,00,000	80,00,000	8,00,00,000
Issued, Subscribed & Paid Up:				
Equity Shares of Rs. 10/- each (Previous Year Rs. 10/-)	71,14,500	7,11,45,000	71,14,500	7,11,45,000
Total	71,14,500	7,11,45,000	71,14,500	7,11,45,000

Reconciliation of number of Equity shares outstanding at the beginning and at the end of the period

Particulars	31.03.2023		31.03.2022	
	Nos.	Rs. In Lacs	Nos.	Rs. In Lacs
Shares outstanding at the beginning of the year	71,14,500	7,11,45,000	71,14,500	7,11,45,000
Add : Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	71,14,500	7,11,45,000	71,14,500	7,11,45,000

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	31.03.2023		31.03.2022	
	Number	%	Number	%
Ms. Rathinamala	8,26,700	11.62%	8,26,700	11.62%
M/s. Anurodh Merchandise Private Limited	5,16,000	7.25%	5,16,000	7.25%
M/s. Saraa MediaWorks Private Limited	5,98,130	8.41%	5,98,130	8.41%

3. RESERVES AND SURPLUS

Particulars	31.03.2023	31.03.2022
	Rs.	Rs.
Share Premium		
Opening balance	2,40,43,250.00	2,40,43,250.00
Add: During the year	-	-
Closing Balance	2,40,43,250.00	2,40,43,250.00
Surplus in Profit & Loss Statement		
Opening balance	(94,05,973.00)	(79,45,179.55)
Add: Net Profit for the year	(11,79,589.46)	(23,55,013.80)
Add: Adjustments during the year	-	8,94,220.35
Closing Balance	(1,05,85,562.46)	(94,05,973.00)
Total	1,34,57,687.54	1,46,37,277.00

4.DEFERRED TAX LIABILITIES (NET)

Particulars	31.03.2023	31.03.2022
	Rs.	Rs.
Deferred Tax Liabilities		
Opening balance	-	
Add: Tax for the year	-	
Less: Reversal during the year	-	
Total		

5. SHORT TERM BORROWINGS

Particulars	31.03.2023	31.03.2022
	Rs.	Rs.
Loans Repayable on Demand(Unsecured)		
Short Term Loans	-	
Total	-	

6. TRADE PAYABLES

Particulars	31.03.2022	31.03.2022
	Rs.	Rs.
Trade Payables (including acceptances)	88,11,752.13	72,45,713.13
Total	88,11,752.13	72,45,713.13

7. OTHER CURRENT LIABILITIES

Particulars	31.03.2023	31.03.2022
	Rs.	Rs.
Audit Fees Payable	-	-
Expenses payable	-	-
GST Payable	1,30,611.00	1,30,611.00
TDS Payable	3,254.00	-
Total	1,33,865.00	1,30,611.00

8. SHORT- TERM PROVISIONS

Particulars	31.03.2023	31.03.2022
	Rs.	Rs.
Provision for Income Tax	-	-
Total	-	-

9. FIXED ASSETS

Particulars	31.03.2022	31.03.2022
	Rs.	Rs.
Gross Block	2,50,00,000.00	2,50,00,000.00
Depreciation	-	-
Net Block	2,50,00,000.00	2,50,00,000.00
Total	2,50,00,000.00	2,50,00,000.00

10 LONG TERM LOANS & ADVANCES

Particulars	31.03.2022	31.03.2022
	Rs.	Rs.
Unsecured, Considered Good		
Deposits		
(a) Security Deposits	-	-
(b) Other Deposits	43,935.00	36,828.00
MAT Credit Entitlement	54,994.00	54,994.00
Total	98,929.00	91,822.00

11. OTHER NON CURRENT ASSETS

Particulars	31.03.2022	31.03.2022
	Rs.	Rs.
IPO-Expenses	-	6,38,856.12
Miscellaneous Expenditure	-	12,01,019.30
Total	-	18,39,875.42

12. CURRENT INVESTMENTS

Particulars	31.03.2022	31.03.2022
	Rs.	Rs.
Unquoted Equity Shares, Fully Paid Up		
Anurodh Merchandise Private Limited - 22000 equity shares of Rs.10 Each - 6654 equity shares of Rs.10 Each (PY 2016-17)	22,70,425.00	37,92,000.00
Cavincally Retails Limited Shares	-	25,45,000.00
Ferromet Steel Private Limited	64,48,182.00	94,48,182.00
JJ Fincap Private Limited - 138325 equity shares of Rs.11 Each	15,21,575.00	-
Maheswari Exports Private Limited	-	98,82,311.00
Prince Tradecom Private Limited- Investment	2,00,00,000.00	2,00,00,000.00
Srinivasa Roadways Pvt Ltd - 49000 equity shares of Rs.10 Each	98,00,000.00	98,00,000.00
Siddharth Mercentile Private Limited	14,57,500.00	50,77,500.00
Total	4,14,97,682.00	6,05,44,993.00

13. TRADE RECEIVABLES

Particulars	31.03.2022	31.03.2022
	Rs.	Rs.
Outstanding for a period of less than six months from the date they are due for payment	-	-
Unsecured, Considered Good	11,85,736.00	6,652.00
Outstanding for a period of more than six months		
Unsecured, Considered Good		
Total	11,85,736.00	6,652.00

14. CASH AND CASH EQUIVALENTS

Particulars	31.03.2022	31.03.2022
	Rs.	Rs.
Balances with Scheduled Banks		
In Current Account	9,52,373.82	60,143.82
In Deposit Account		
Cash in hand	55,290.62	55,290.62
Total	10,07,664.44	1,15,434.44

15. SHORT TERM LOANS & ADVANCES

Particulars	31.03.2022	31.03.2022
	Rs.	Rs.
(a) Loans		
(Unsecured, Considered good)		
Interest Bearing Loans	2,45,85,173.00	55,00,000.00
Interest Receivable on Loans	-	49,500.00
(b) Advances		
(Unsecured, Considered good)		
Advances to be recoverable in cash or kind or for value to be received		
Advance Sales Tax	-	-
GST Input Tax Credit	-	-
TCS Receivable	-	-
TDS Receivable	1,62,797.00	-
Income Tax Refund	-	-
VAT Receivable	-	-
Total	2,47,47,970.00	55,49,500.00

16. REVENUE FROM OPERATIONS

Particulars	31.03.2023	31.03.2022
		Rs.
Sale of Products	-	-
Consultancy Income	-	-
Total	-	-

17. Other Income

Particulars	31.03.2023	31.03.2022
		Rs.
Interest Income	16,35,077.00	4,95,000.00
Consultancy Income	-	-
Discount received	-	6,652.00
Interest on Income Tax	240.00	13,694.00
Profit on Sale of Investment	-	-
Total	16,35,317.00	5,15,346.00

17. Cost of Goods Sold

Particulars	31.03.2023	31.03.2022
		Rs.
Opening Stock	-	-
Add : Purchases (Net of Returns & Trade Discount)	-	-
Add : Direct Expenses	-	-
Less : Closing Stock	-	-
Cost of Goods Sold	-	-

19 EMPLOYEE BENEFIT EXPENSES

Particulars	31.03.2023	31.03.2022
		Rs.
Salaries & Bonus Director's	1,25,000.00	2,07,500.00
Remuneration Staff welfare expense	-	-
Total	1,25,000.00	2,07,500.00

20. FINANCE COST

Particulars	31.03.2023	31.03.2022
		Rs.
Bank Charges	354.00	826.00
Interest on TDS	-	1,580.00
Intererst Expenses	130.00	-
Total	484.00	2,406.00

21. DEPRECIATION & AMORTIZATION EXPENSES

Particulars	31.03.2023	31.03.2022
		Rs.
IPO Expenses written off	18,39,876.46	18,39,877.00
Others-written off	-	-
Total	18,39,876.46	18,39,877.00

22. ADMINISTRATION EXPENSES

Particulars	31.03.2023	31.03.2022
		Rs.
Advertisement Expenses	-	11,256.00
Statutory Audit Fees	20,650.00	20,650.00
Internal Audit Fees	-	50,000.00
Secretarial Audit Fees	1,77,000.00	-
Subscriptions	-	14,000.00
Bad Debt and Unrealizable Bank accounts & Fixed Deposit W/o	-	1,12,144.80
Filing Fee	-	57,600.00
General Expenses	-	-
Listing & Legal Fees	1,00,300.00	59,000.00
NSDL/CDSL/RTA Charges	1,09,212.00	1,19,180.00
Printing & Stationery	-	-
Professional Fees	1,47,800.00	1,34,000.00
Rent Expenses	2,93,584.00	1,92,340.00
Transaction Charges	-	19,761.00
Telephone Charges	-	1,499.00
Website Expenses	-	29,146.00
Loss on sale of Investment	-	-
Other Expenses	1,000.00	-
Total	8,49,546.00	8,20,576.80

AS PER OUR REPORT OF EVEN DATE

For LSSM & Co.
Chartered Accountants
Firm Registration Number: 013941S

FOR TRIVIKRAMA INDUSTRIES LIMITED

Sd/-
Saravanan.L
Partner
Membership No.230170

Sd/-
BASKARAN SATHYA PRAKASH
(DIN : 01786634)
Managing Director

Sd/-
SADASIVAM ANBAZHAGAN
(DIN : 08965772)
Director

Sd/-
ARIKESAVANALLUR
VENKATRAMAN KRUSHNAN
Chief Financial Officer

Sd/-
KUSHMANJALI SHARMA
Company Secretary

Place : Chennai
Date : 02.07.2023

If undelivered Return to:

TRIVIKRAMA INDUSTRIES LIMITED

Third Floor , B Block, Work EZ,147 Pathari Road Thousand LightsChennai – 600 006

(Ph): +91 6380416423