Moving Media Entertainment Limited

Solutions On The Move

B 39/ 155 Siddha Chs, Opp Ozone Swimming Pool, Siddharth Nagar, Goregoan Wesr, Mumbai – 400 104, Maharashtra
CIN; L92419MH2022PLC382959
Tel : +91-81693 78831 / 8181818449 |Email: info@movingmedia.me | Website: www.movingmedia.in

Date: 13-11-2026

To
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1. G Block,
Bandra -Kurla Complex, Bandra (East),
Mumbai- 400051

REF: SCRIP ID: MMEL, & ISIN: INE0XM301010
Subject: Outcome of the Board Meeting held on 13th November, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. 13th November, 2026 has inter-alia considered and approved the following matters:

1) **Approval of Standalone Un-audited Financial Results:**

The Board of Directors has considered and approved the Standalone Unaudited Financial Results of the Company for the half year ended 30th September, 2026 and the Limited Review Report issued by the Statutory Auditors of the Company, M/s. Kushal S. Poonia & Co., Chartered Accountants, prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The same is attached herewith as **"Annexure-A".**

The Meeting of Board of Directors of the Company commenced from 6.00 PM and closed at 6.06 PM.

We request you to kindly take the same in your record.

Thanking You
Yours Faithfully
For Moving Media Entertainment Limited
(Formerly known as Moving Media Entertainment Private Limited)

KULDEEP BHARGAVA
Digitally signed by KULDEEP BHARGAVA
Date: 2026.11.13 18:54:37 +05'30'

Kuuldeep Beshawar Nath Bhargava
Managing Director
DIN: 01108712

Place: Mumbai
Date: 13-11-2026

Enclosed as above

Kushal S Poonia & Co.
Chartered Accountants

CA Kushal S Poonia
+91 96104 46555
kushal.poonia2008@gmail.com

Independent Auditor's Review Report on Half Year ended September 30, 2026 Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE MEMBERS OF MOVING MEDIA ENTERTAINMENT LIMITED (formerly known as Moving Media Entertainment Private Limited)

Report on the Unaudited of the Financial Statements

Opinion

We have reviewed the accompanying standalone half yearly financial results of **MOVING MEDIA ENTERTAINMENT LIMITED** (formerly known as Moving Media Entertainment Private Limited) ("the Company") for the half year ended **September 30, 2026** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

(i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other financial information of the Company for the half year ended September 30, 2026.

Basis for Opinion:

We conducted our review in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditors' Responsibilities for the review of the Standalone half yearly Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our review of the Statement under the provisions of the Act 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:

1. The Company's fixed assets comprising cameras, media equipment, and other accessories etc. provided on hire to customers. During the half year, the Company has acquired a significant number of such assets. However, the Company has not maintained comprehensive fixed asset identification and tracking records, including asset-wise movement records and physical verification documentation, for these assets Consequently, we were unable to fully verify the existence, location, and condition of certain items of property, plant and equipment. Management has represented that all such assets are in the possession of the Company or have been deployed in the ordinary course of business and that no material adjustments are required in respect thereof.

2. The bank statement and direct balance confirmation in respect of bank account maintained with BCB Bank and Indian overseas bank were not made available to us for review purpose. Consequently, we were unable to verify the completeness, accuracy, and reconciliation of the transactions recorded in the said bank accounts, including the closing balance as at September 30, 2026. Accordingly, we are unable

to determine the impact, if any, of this matter on the accompanying financial statements.

3. The Company has certain long-outstanding balances appearing under loans and advances, trade receivables, and trade payables. Adequate supporting documentation, balance confirmations, and evidence regarding the recoverability and settlement of such balances were not made available for our verification. Consequently, we were unable to ascertain the appropriateness of the carrying value of these balances and the consequential impact, if any, on the accompanying financial statements.

4. The reconciliation of GST returns with the books of account, including reconciliation of outward supplies, input tax credit, and related GST balances, was pending as at the date of our review. Consequently, we were unable to verify the completeness and accuracy of the GST-related balances and transactions recorded in the financial statements and determine the impact, if any, arising from such unreconciled differences.

5. The Company has incurred commission expenses in previous year. However, the underlying agreements and related supporting documents were not made available for our verification. Accordingly, we were unable to verify the nature, basis, and appropriateness of such commission expenses and the consequential impact, if any, on the accompanying financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information obtained at the date of this auditor's report is other information included in Board of Directors Annual Report including Annexures to such report but does not include the Financial Statements and our Auditor's Report thereon.

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

In connection with our review of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the review, 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.

Management's Responsibility for the 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 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 read with the Companies (Accounts) Rules, 2014, as applicable.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the design, implementation and maintenance of adequate internal financial controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the review of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 Standards on Auditing (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 financial statements.

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

• Identify and assess the risks of material misstatement of the 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 review process 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 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 financial statements, including the disclosures, and whether the 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 review and significant review findings, including any significant deficiencies in internal control that we identify during our review process.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the review of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other matters:

The Statement includes the financial results for the half year ended September 30, 2026,

which have been prepared based on the books of account and other relevant records of the Company and have been subjected to a limited review by us.

For Kushal S. Poonia & Co.

Chartered Accountants

Firm registration number – 156576W

KUSHAL SINGH POONIA

Digitally signed by KUSHAL SINGH POONIA
Date: 2026.11.13 18:16:20 +05'30'



Kushal Singh Poonia

Proprietor

Membership number: 605377

Place: Mumbai

Date: 13.11.2026

UDIN: 26605377XRXUQL5371

MOVING MEDIA ENTERTAINMENT LIMITED (formerly known as Moving Media Entertainment Private Limited)
CIN - L92419MH2022PLC382959
Regd. Offc: B 39/155, Siddha CHS, Opp. Ozone Swimming Pool, Siddharth Nagar, Goregaon West, Mumbai – 400104, Maharashtra, India

Statement of Profit and Loss for the Half Year/Year ended 30.09.2026

(Rs. in Lacs)

Particulars	Half Year Ended ended			Year ended
	30.09.2026	31.03.2026	30.09.2025	31.03.2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1) INCOME FROM OPERATION				
a) **Revenue from Operations**	2,295.39	3,191.93	1,939.30	5,131.23
b) **Other Income**	-	0.96	12.50	13.46
Total Income (a+b)	**2,295.39**	**3,192.89**	**1,951.80**	**5,144.69**
2) EXPENSES				
a) Cost of Operations	184.80	365.63	414.38	780.01
b) Employee benefits expense	215.76	224.76	165.76	390.52
c) Finance Costs	111.70	94.29	108.18	202.47
d) Depreciation and amortisation expenses	1,131.82	1,036.99	761.73	1,798.72
e) Other expenses	- 53.33	212.73	69.09	281.82
Total Expenses (a+b+c+d+e)	**1,697.41**	**1,934.40**	**1,519.14**	**3,453.54**
3) Profit/(loss) Before Exceptional items and Tax	**597.98**	**1,258.49**	**432.66**	**1,691.15**
Exceptional Items	-	-	-	-
4) Profit/(loss) before Tax	**597.98**	**1,258.49**	**432.66**	**1,691.15**
i) Tax Expenses				
a) Current Tax Expense	133.06	7.41	73.24	80.65
b) Deferred tax (credit)/charge	(27.91)	214.45	141.64	356.09
c) Earlier Years	-	-	(6.61)	(6.61)
	105.14	221.86	208.28	430.13
5) Profit/(loss) for the Year	**492.84**	**1,036.63**	**224.38**	**1,261.01**
Earning Per Shares				
Basic and Diluted	2.62	5.51	1.19	7.31
Diluted	2.62	5.51	1.19	7.31
Nominal Value Per Share	10.00	10.00	10.00	10.00

For and on behalf of the Board of Directors of
Moving Media Entertainment Limited

MOVING MEDIA ENTERTAINMENT LTD. MUMBAI

Kuuldeep Beshawar Nath Bhargava
Managing Director
DIN - 01108712
Place: Mumbai
Date: 13.11.2026

MOVING MEDIA ENTERTAINMENT LIMITED (formerly known as Moving Media Entertainment Private Limited)

CIN - L92419MH2022PLC382959

Regd. Offc: B 39/155, Siddha CHS, Opp. Ozone Swimming Pool, Siddharth Nagar, Goregaon West, Mumbai – 400104, Maharashtra, India

Statement of Assets and Liabilities for the Half Year/Year ended 30.09.2026

(Rs. In Lacs)

	PARTICULARS	Note No.	As at 30th September, 2026	As at 31st March 2026
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	2	1,880.63	1,880.63
	(b) Reserves and surplus	3	7,913.22	7,420.38
2	**Non-current liabilities**			
	(a) Long-term borrowings	4	3,453.62	2,067.62
	(b) Long term provisions	5	89.29	-
	(c) Deferred Tax Liability (Net)	6	729.00	756.91
3	**Current liabilities**			
	(a) Short Term Borrowings	7	522.49	425.58
	(b) Trade payables			
	-Dues of Small Enterprise & Micro Enterprise	8		
	-Dues of Creditors other than		872.12	380.42
	(c) Other current liabilities	9	291.36	185.67
	(d) Short-term provisions	10	133.06	93.33
	TOTAL		**15,884.78**	**13,210.54**
B	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant & Equipment & Intangible Assets			
	(i) Property, Plant & Equipment	11	10,411.20	9,480.16
	(b) Other Non-Current Assets	12	-	-
2	**Current assets**			
	(a) Trade receivables	13	2,413.16	2,411.47
	(b) Cash and cash equilvalents	14	48.38	211.50
	(c) Short Term Loan Advances	15	24.46	962.96
	(d) Other Current Assets	16	2,987.58	144.46
	TOTAL		**15,884.78**	**13,210.54**

For and on behalf of the Board of Directors of
Moving Media Entertainment Limited

MOVING MEDIA ENTERTAINMENT LTD MUMBAI

Kuuldeep Beshawar Nath Bhargava
Managing Director
DIN - 01108712
Place: Mumbai
Date: 13.11.2026

MOVING MEDIA ENTERTAINMENT LIMITED (formerly known as Moving Media Entertainment Private Limited)
CIN - L92419MH2022PLC382959

Regd. Offc: B 39/155, Siddha CHS, Opp. Ozone Swimming Pool, Siddharth Nagar, Goregaon West, Mumbai – 400104, Maharashtra, India
Cash Flow Statement for the year ended 30th September 2026

Particulars	(Rs. In Lacs)		
	For the half yearly ended September 30th, 2026	For the half yearly ended March 31st, 2026	For the half yearly ended September 30th, 2025
	(Unaudited)	(Audited)	(Unaudited)
Cash flow from operating activities			
Profit before tax	597.98	1,258.49	432.65
Non-cash adjustment to reconcile profit before tax to net cash flows			-
Depreciation/amortization on continuing operations	1,131.82	1,036.99	761.73
Interest expense	105.47	94.29	108.18
Interest income	-	(0.96)	(12.50)
Dividend income			
Rent income			
Buyback of shares			
Operating profit before working capital changes	**1,835.27**	**2,388.81**	**1,290.06**
Moments in working capital			
Increase/(Decrease) in other long term liabilities	61.37	(144.52)	142.72
Increase/(Decrease) in trade payables	491.70	(174.49)	(85.27)
Increase/(Decrease) in other current liabilities	105.69	112.23	-176.35
Increase/(Decrease) in short term provisions	39.73	(53.82)	68.13
(Increase)/Decrease in trade receivables	(1.69)	(966.18)	33.19
(Increase)/Decrease in trade inventories	-	-	-
(Increase)/Decrease in long term loans and advances	-	-	-
(Increase)/Decrease in short term loans and advances	938.50	(952.82)	1,218.11
(Increase)/Decrease in Term deposit with maturity more than 12 months		-	-
(Increase)/Decrease in other current assets	(2,843.12)	1,116.93	(711.27)
(Increase)/Decrease in other non-current assets	-	-	-
Cash generated from/(used in) operations	**627.45**	**1,326.13**	**1,779.32**
Direct taxes paid(net of refunds)	(105.14)	134.24	-208.28
Earlier year adjustment- LY ADV TAX and TDS	-	-	-
MAT Credit Entitlement w/off	-	-	-
Net cash flows from/(used in) operating activities (A)	**522.31**	**1,460.37**	**1,571.05**
Cash flows from investing activities			
Term Deposit with maturity more than 12 months	-	-	-
Purchase of Fixed Assets	(2,062.86)	(2,789.20)	(2,319.23)
Purchase of Intangible Assets	-	-	-
Interest received	-	0.96	12.50
Dividend income	-	-	-
Buyback of shares	-	-	-
Rent income	-	-	-
Non-Current Investments	-	-	-
Net cash flow from/(used in) investing activities (B)	**(2,062.86)**	**(2,788.24)**	**(2,306.73)**
Cash flows from financing activities			
Interest paid	(105.47)	(94.29)	(108.18)
Proceeds from Issue of Shares	-	-	4,095.02
Net Proceeds from Long Term Borrowing	1,386.00	990.27	(778.32)
Net Proceeds from Short Term Borrowings	96.91	(148.46)	(1,731.01)
Net cash flow from/(used in) financing activities (C)	**1,377.44**	**747.53**	**1,477.51**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(163.11)	(580.34)	741.83
Cash and cash equivalents at the beginning of the year	211.50	791.84	50.01
Cash and cash equivalents at the end of the year	**48.38**	**211.50**	**791.84**
Components of cash and cash equivalents			
Cash on hand	42.95	211.50	26.62
With banks (incl. deposits with maturity term less than 12 month)	5.43	-	765.22
Total Cash and cash equivalents	**48.38**	**211.50**	**791.84**
	0.00	0.00	-

For and on behalf of the Board of Directors of
Moving Media Entertainment Limited

MOVING MEDIA ENTERTAINMENT LTD MUMBAI

Kuuldeep Beshawar Nath Bhargava
Managing Director
DIN - 01108712
Place: Mumbai
Date: 13.11.2026