

SMEI/SECT/25/2025-26

Date: 6th November, 2025

To
The Secretary,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai-400 051

Scrip Code: SILLYMONKS

Dear Sir / Madam,

Sub: Outcome of the Board Meeting dated 6th November, 2025

We wish to inform you that the Board of Directors of the Company, at their just concluded meeting, have decided on the following:

1. Approved Un-Audited Standalone Financial Results for the second quarter and half year ended 30th September, 2025 as recommended by the Audit Committee and reviewed by the Statutory Auditors.
2. Approved Un-Audited Consolidated Financial Results for the second quarter and half year ended 30th September, 2025 as recommended by the Audit Committee and reviewed by the Statutory Auditors.

Accordingly, we are herewith attaching the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

- i. Un-audited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended 30th September, 2025.
- ii. Un-audited Standalone and Consolidated Statement of Assets and Liabilities as at 30th September, 2025.
- iii. Un-audited Standalone and Consolidated Cash Flow Statement for the second quarter and half year ended 30th September, 2025.
- iv. Limited Review Report on un-audited standalone and consolidated financials for the second quarter and half year ended 30th September, 2025 given by the Statutory Auditors.



The results are also being uploaded on the Company's website at www.sillymonks.com and published in the newspapers, in the format prescribed under Regulation 47 of the SEBI Listing Regulations.

The meeting commenced at 4.00 P.M. and ended at 4:40 P.M.

This is for your information and necessary records.

Thanking You,

Yours faithfully,

For Silly Monks Entertainment Limited

Malireddy Sushma sree
Company Secretary & Compliance Officer

Encl: As above



SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

Registered Office Address: Survey no. 91, 3rd floor, Technical Block,

Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032

Statement of unaudited Standalone Financial Results for the quarter and half year ended September 30, 2025

(All amounts in INR lakhs, unless otherwise stated)

Particulars	Quarter ended			Half year ended		Year ended
	Sep 30, 2025	June 30, 2025	Sep 30, 2024	Sep 30, 2025	Sep 30, 2024	March 31, 2025
	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
I Revenue from operations	230.85	119.88	139.20	350.73	261.24	537.53
II Other income	0.12	0.21	1.42	0.33	9.56	13.25
III Total income (I + II)	230.98	120.09	140.61	351.07	270.80	550.77
IV Expenses:						
Changes in inventories	-	-	(13.56)	-	(13.59)	(13.59)
Direct cost	134.42	72.99	58.33	207.41	100.61	226.65
Employee benefit expense	50.15	49.37	52.64	99.52	105.01	207.38
Finance cost	0.48	0.65	1.11	1.13	2.37	4.14
Depreciation and amortisation expense	11.49	10.71	11.06	22.19	22.10	44.70
Other expenses	20.24	18.84	27.94	39.07	40.99	65.73
Total expenses	216.78	152.55	137.52	369.33	257.49	535.01
V Profit before tax (III-IV)	14.20	(32.46)	3.09	(18.26)	13.32	15.76
VI Income tax expense:						
- Current tax	-	-	-	-	-	-
- Deferred tax	0.24	1.39	(0.62)	1.62	6.23	(4.38)
Total tax expense	0.24	1.39	(0.62)	1.62	6.23	(4.38)
VII Profit/(loss) for the year (V-VI)	13.96	(33.85)	3.71	(19.89)	7.08	20.14
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss:						
- Remeasurement of post-employment benefit obligations	-	-	(2.15)	-	(1.47)	3.15
- Income tax relating to these items	-	-	0.54	-	0.37	(0.79)
Other comprehensive income for the year	-	-	(1.61)	-	(1.10)	2.36
IX Total comprehensive income (VII+VIII)	13.96	(33.85)	2.10	(19.89)	5.99	22.50
Paidup equity share capital (Face Value of Rs. 10/- each)	1,025.37	1,023.54	1,021.13	1,025.37	1,021.13	1,023.54
X Earnings per equity share (in Rupees)						
- Basic	0.14	(0.33)	0.04	(0.19)	0.07	0.20
- Diluted	0.14	(0.33)	0.04	(0.19)	0.07	0.20
XI Weighted average equity shares used in computing earnings per equity share						
- Basic	1,02,37,501	1,02,35,366	1,02,11,300	1,02,37,501	1,02,11,300	1,02,22,186
- Diluted	1,03,11,355	1,03,42,420	1,03,28,689	1,03,11,355	1,03,17,820	1,03,58,694

Notes :

a) These financial results of the company have been prepared on the basis of the unaudited standalone financial statements for the six months ended September 30th, 2025 which are prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.

b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 6th November 2025. The statutory auditors have expressed an unmodified audit opinion on these results.


c) The Statutory Auditors of the Company have carried out limited review of the above unaudited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

d) The entire operations of the Company relate to only one segment. Hence segmental reporting as per Ind AS 108 is not made.

e) The financials results for the quarter ended and six months ended 30.09.2025 are also available on the National stock exchange website and on the company's website.

f) Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation.

For and on behalf of the Board of Directors


Anil Kumar Pallala
 Whole Time Director
 DIN: 02416775

Place : Hyderabad

Date : 6th November 2025

SILLY MONKS ENTERTAINMENT LIMITED
CIN: L92120TG2013PLC090132

Registered Office Address: Survey no. 91, 3rd floor, Technical Block,
Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032

Statement of unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2025
(All amounts in INR lakhs, unless otherwise stated)

Particulars	Quarter ended			Half year ended		Year ended
	Sep 30, 2025	June 30, 2025	Sep 30, 2024	Sep 30, 2025	Sep 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	648.46	588.03	678.20	1,236.49	1,274.58	2,624.31
II Other income	0.12	0.21	1.42	0.33	9.56	13.25
III Total income (I + II)	648.58	588.24	679.62	1,236.82	1,284.14	2,637.55
IV Expenses:						
Changes in inventories	-	-	(13.56)	-	(13.59)	(13.59)
Direct cost	547.90	544.94	602.73	1,092.84	1,113.10	2,313.01
Employee benefit expense	50.16	49.37	52.64	99.53	105.01	207.38
Finance cost	0.48	0.65	1.11	1.13	2.37	4.14
Depreciation and amortisation expense	11.49	10.71	11.06	22.20	22.10	44.70
Other expenses	20.47	18.94	18.97	39.41	41.22	66.07
Total expenses	630.51	624.60	672.95	1,255.11	1,270.21	2,621.71
V Profit before tax (III-IV)	18.08	(36.36)	6.67	(18.29)	13.94	15.84
VI Income tax expense:						
- Current tax	-	-	-	-	-	-
- Deferred tax	0.23	1.39	(0.63)	1.62	6.22	(4.38)
Total tax expense	0.23	1.39	(0.63)	1.62	6.22	(4.38)
VII Profit/(loss) for the year (V-VI)	17.85	(37.75)	7.30	(19.91)	7.72	20.22
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
- Remeasurement of post-employment benefit obligation	-	-	(2.15)	-	(1.47)	3.15
- Income tax relating to these items	-	-	0.54	-	0.37	(0.79)
Items that will be reclassified to profit or loss						
- Foreign currency Translation Reserve	(26.46)	2.64	(0.63)	(23.82)	1.82	(3.17)
Other comprehensive income for the year	(26.46)	2.64	(2.24)	(23.82)	0.72	(0.81)
IX Total comprehensive income (VII+VIII)	(8.62)	(35.12)	5.06	(43.73)	8.44	19.41
Profit/(loss) attributable to -						
Owners	17.85	(37.75)	7.30	(19.91)	7.72	20.22
Non-controlling interest	-	-	-	-	-	-
Other comprehensive income attributable to -						
Owners	(26.46)	2.64	(0.63)	(23.82)	1.82	(3.17)
Non-controlling interest	-	-	-	-	-	-
Total comprehensive income attributable to -						
Owners	(8.62)	(35.12)	5.06	(43.73)	8.44	19.41
Non-controlling interest	-	-	-	-	-	-
Paidup equity share capital (Face Value of Rs. 10/- each)	1,025.37	1,021.54	1,021.13	1,025.37	1,021.13	1,021.13
X Earnings per equity share (in Rupees)						
- Basic	0.17	(0.37)	0.07	(0.19)	0.08	0.20
- Diluted	0.17	(0.37)	0.07	(0.19)	0.07	0.20
Weighted average equity shares used in computing earnings per equity share						
- Basic	1,02,37,501	1,02,35,366	1,02,11,300	1,02,35,366	1,02,11,300	1,02,22,186
- Diluted	1,03,11,565	1,03,42,420	1,03,28,689	1,03,42,420	1,03,17,820	1,03,58,694

Notes :

- These financial results of the company have been prepared on the basis of the unaudited consolidated financial statements for the six months ended September 30th, 2025 which are prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016
- The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 06th November 2025. The statutory auditors have expressed an unmodified audit opinion on these results.
- The Statutory Auditors of the Company have carried out limited review of the above unaudited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- The entire operations of the Company relate to only one segment. Hence segmental reporting as per Ind AS 108 is not made.
- The financials results for the quarter ended 30.06.2025 are also available on the National stock exchange website and on the company's website.
- Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation.

Place : Hyderabad
Date : 06-11-2025

For and on behalf of the Board of Directors

Anil Kumar Pallala
Whole Time Director
DIN: 02416775



SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

Registered Office Address: Survey no. 91, 3rd floor, Technical Block,

Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032

Statement of standalone Unaudited Balance Sheet Balance sheet as on September 30, 2025

(All amounts are in INR Lakhs except share data or unless otherwise stated)

Particulars		As at	
		30 September 2025	31 March 2025
I	Assets		
	Non-current assets		
	Property, plant and equipment	18.21	21.75
	Other intangible assets	11.89	14.37
	Intangible assets under development	7.36	7.36
	Right of use assets	14.19	28.38
	Financial assets		
	(a) Investments	9.07	9.07
	(b) Loans	297.31	297.31
	(c) Other financial assets	6.03	5.53
	Deferred tax assets (net)	204.04	205.66
		568.10	589.43
	Current assets		
	Inventories	184.82	184.82
	Financial assets		
	(a) Investments	50.21	102.19
	(b) Trade receivables	134.43	65.15
	(c) Cash and cash equivalents	15.34	3.73
	(d) Loans and advances	20.00	20.00
	Other current assets	48.32	43.36
		453.13	419.26
	Total	1,021.23	1,008.69
II	Equity and liabilities		
	Equity		
	Equity share capital	1,025.37	1,023.54
	Other equity	(134.96)	(140.16)
	Total equity	870.41	883.37
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	i) Lease liabilities	15.19	29.69
	(b) Provisions	37.83	37.83
		53.02	67.51
	Current liabilities		
	Financial liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small	49.44	25.85
	(ii) Total outstanding dues other than micro enterprises	-	-
	(b) Other financial liabilities	12.66	6.30
	(c) Other current liabilities	33.24	23.19
	(d) Provisions	2.46	2.46
		97.80	57.81
	Total	1,021.23	1,008.69

For and on behalf of the Board of Directors


 Anil Kumar Pallala
 Whole Time Director
 DIN: 02416775

Place : Hyderabad

Date : 6th November 2025

SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

Registered Office Address: Survey no. 91, 3rd floor, Technical Block,
Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032
Statement of Consolidated Unaudited Balance Sheet as at September 30, 2025
(All amounts are in INR Lakhs except share data or unless otherwise stated)

Particulars		As at September 30, 2025	As at March 31, 2025
I	Assets		
	Non-current assets		
	Property, plant and equipment	18.21	21.75
	Other intangible assets	11.89	14.37
	Intangible assets under development	7.36	7.36
	Right of use assets	14.19	28.38
	Financial assets		
	(a) Investments	8.30	8.30
	(b) Loans	297.31	297.31
	(c) Other financial assets	6.03	5.53
	Deferred tax assets (net)	204.04	205.66
		567.33	588.66
	Current assets		
	Inventories	184.82	184.82
	Financial assets		
	(a) Investments	50.21	102.19
	(b) Trade receivables	115.00	68.29
	(c) Cash and cash equivalents	160.05	69.69
	(d) Loans and advances	20.00	20.00
	Other current assets	48.32	43.37
		578.41	488.36
	Total	1,145.73	1,077.01
II	Equity and liabilities		
	Equity		
	Equity share capital	1,025.37	1,023.54
	Other equity	(300.88)	(262.25)
	Total equity	724.49	761.29
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	i) Lease liabilities	15.19	29.69
	(b) Provisions	37.83	37.83
		53.02	67.51
	Current liabilities		
	Financial liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	
	(ii) Total outstanding dues other than micro enterprises and small enterprises	304.90	216.27
	(b) Other financial liabilities	27.64	6.30
	(c) Other current liabilities	33.23	23.19
	(d) Provisions	2.46	2.46
		368.23	248.21
	Total	1,145.73	1,077.01

For and on behalf of the Board of Directors


Anil Kumar Pallala
Whole Time Director
DIN: 02416775

Place : Hyderabad
Date : 6th November 2025

SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

Registered Office Address: Survey no. 91, 3rd floor, Technical Block,
Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032

Statement of Standalone Unaudited cash flows for the quarter and half year ended September 30, 2025

(All amounts are in INR Lakhs except share data or unless otherwise stated)

Particulars	As at	
	30 September 2025	31 March 2025
A. Cash flows from operating activities		
Net profit/(loss) before tax	(18.26)	15.76
Adjustments for:		
Interest income	(0.33)	(3.54)
Expected credit loss	-	-
Gain/loss on cancellation of lease	-	-
Bad debts written off/ assets written off	-	-
Gratuity expense	-	9.67
Share based payment expense	5.09	3.12
Depreciation and amortisation expense	22.19	44.78
Finance cost	1.13	4.14
Operating profit before working capital changes	9.81	69.80
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	23.58	-
Increase/(decrease) in other financial liabilities	6.37	-
Increase/(decrease) in employee benefit obligations	-	(1.61)
Increase/(decrease) in other current liabilities	10.06	(0.28)
Increase/(decrease) in non current liabilities		25.32
(Increase)/decrease in inventories	-	-
(Increase)/decrease in trade receivables	(69.29)	-
(Increase)/decrease in other financial assets	(0.49)	-
(Increase)/decrease in other current assets	(4.96)	-
Cash generated from operating activities	(24.92)	93.22
Income taxes paid		
Net cash inflow/(outflow) from operating activities (A)	(24.92)	93.22
B. Cash flows from investing activities		
Purchase of property, plant and equipment & ROU Asset	(1.98)	(44.78)
Interest income from financial assets at amortised cost	0.33	3.54
Purchase/sale of investments	51.98	-
Net cash inflow/(outflow) from investing activities (B)	50.33	(41.25)
C. Cash flows from financing activities		
Proceeds from issue of equity shares	1.83	-
Payment of lease liability	(15.62)	(25.32)
Increase in lease liability	-	-
Net cash inflow/(outflow) from financing activities (C)	(13.79)	(25.32)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	11.61	26.66
Cash and cash equivalents at beginning of period	192.55	165.88
Cash and cash equivalents at end of period	204.16	192.55
	As at	
	30 September 2025	31 March 2025
<i>Cash and cash equivalents as per above comprise of the following:</i>		
Cash on hand		-
Balance with banks in current accounts	15.34	3.73
Balance with banks in deposit accounts		-
	15.34	3.73

For and on behalf of the Board of Directors


Anil Kumar Pallala
Whole Time Director
DIN: 02416775

Place : Hyderabad

Date : 6th November 2025

SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

Registered Office Address: Survey no. 91, 3rd floor, Technical Block,
Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032

Statement of Consolidated Unaudited cash flows for the quarter and half year ended September 30, 2025

(All amounts are in INR Lakhs except share data or unless otherwise stated)

Particulars	For the period ended	
	September 30, 2025	31 March 2025
A. Cash flows from operating activities		
Net profit/ (loss) before tax	(18.29)	15.84
Adjustments for:		
Interest income	(0.33)	(3.54)
Expected credit loss	-	-
Gain/loss on cancellation of lease	-	-
Bad debts written off/ assets written off	-	-
Gratuity expense	-	9.67
Share based payment expense	5.09	3.12
Depreciation and amortisation expense	22.20	44.78
Finance cost	1.13	-
Operating profit before working capital changes	9.80	69.88
Changes in operating assets and liabilities		
Increase/ (decrease) in trade payables	88.63	(33.03)
Increase/ (decrease) in other financial liabilities	21.34	(11.74)
Increase/ (decrease) in employee benefit obligations	-	(1.61)
Increase/ (decrease) in other current liabilities	10.04	(0.28)
Increase/ (decrease) in non current liabilities	-	4.14
(Increase)/ decrease in inventories	-	(13.59)
(Increase)/ decrease in trade receivables	(46.72)	15.72
(Increase)/ decrease in other financial assets	(0.50)	(20.45)
(Increase)/ decrease in other current assets	(4.95)	1.73
Cash generated from operating activities	77.65	10.76
Income taxes paid	-	-
Net cash inflow/(outflow) from operating activities (A)	77.65	10.76
B. Cash flows from investing activities		
Purchase of property, plant and equipment & ROU Asset	(1.99)	(9.45)
Interest income from financial assets at amortised cost	0.33	3.54
Gain/loss on cancellation of lease	-	-
Purchase/sale of investments	51.98	(102.00)
Net cash inflow/(outflow) from investing activities (B)	50.32	(107.92)
C. Cash flows from financing activities		
Proceeds from issue of equity shares	1.83	2.41
Payment of lease liability	(15.63)	(29.46)
Increase in lease liability	-	-
Net cash inflow/(outflow) from financing activities (C)	(13.79)	(27.05)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	114.19	(124.21)
Cash and cash equivalents at beginning of period	69.69	197.08
Foreign currency translation reserve	(23.82)	(3.17)
Cash and cash equivalents at end of period	160.05	69.69
	As at	
	September 30, 2025	31 March 2025
<i>Cash and cash equivalents as per above comprise of the following:</i>		
Cash on hand	-	-
Balance with banks in current accounts	160.05	69.69
Balance with banks in deposit accounts	-	-
	160.05	69.69

For and on behalf of the Board of Directors

Anil Kumar Pallala
Whole Time Director
DIN: 02416775

Place : Hyderabad

Date : 6th November 2025

Independent Auditor's Review Report on the Quarter and half year ended 30th September, 2025 Unaudited Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of **SILLY MONKS ENTERTAINMENT LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **SILLY MONKS ENTERTAINMENT LIMITED** ('the Company') for the quarter and half year ended 30th September 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



NSVR & ASSOCIATES LLP

Our conclusion is not modified in respect of the above matters.

For M/s. NSVR & ASSOCIATES LLP

Chartered accountants

FRN: 008801S/S200060




V. Gangadhara Rao N

Partner

Membership No: 219486

UDIN: 25219486BMISED9250

Place: Hyderabad

Date : 06-11-2025

**Independent Auditor's Review Report on the Quarter and half year ended 30th September, 2025
Unaudited Consolidated Financial Results of the Company pursuant to the Regulations 33 of the
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To The Board of Directors of **SILLY MONKS ENTERTAINMENT LIMITED**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of SILLY MONKS ENTERTAINMENT LIMITED for the quarter and half year ended 30th September 2025 and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 "Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entities:

Holding Company:

Silly Monks Entertainment Limited

Subsidiary Company:

Dream Boat Entertainment LLC (Wholly owned Subsidiary)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the management and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial information of Subsidiary, Dream Boat Entertainment LLC, included in the Consolidated unaudited interim financial information of the entity included in the Group, whose information reflects total revenues of Rs.1030.92 lakhs, total net loss of Rs.0.00 lakhs for the period ended september 30th 2025 respectively, as considered in the respective Consolidated unaudited financial information of the entity included in the Group. The interim financial information of the subsidiary has not been reviewed by their respective auditors and have been approved and furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on such unaudited interim financial results and other financial information. Our conclusion on the statement in respect of these matters is not modified with respect to the financial results and other financial information certified by the management.

For M/s. NSVR & ASSOCIATES LLP

Chartered accountants

FRN: 008801S/S200060



V. Gangadhara Rao N

Partner

Membership No: 219486

UDIN: **25219486BMISEE5259**

Place: Hyderabad

Date : 06-11-2025