Date: May 8, 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 - Reg.

With reference to the above cited subject, the Board of Directors of the Company at theirMeeting held today i.e., Thursday, 8th May, 2025 inter-alia approved the following:

1. The Audited Financial Results (Standalone and Consolidated) for the quarter / year ended March 31, 2025, as recommended by the Audit Committee.

2. The Audited Financial Statements (Standalone and Consolidated) for the financial year ended March 31, 2025, as recommended by the Audit Committee.

Accordingly, please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

1. Audited Standalone and Consolidated Financial Results of the Company for year ended 31st March, 2025.

2. Audited Standalone and Consolidated Statement of Assets and Liabilities for the year ended 31st March, 2025.

3. Audited Standalone and Consolidated Cash Flow Statement for the year ended 31st March, 2025.

4. Auditor's Report on Quarterly Financial Results and Year to Date Standalone and Consolidated Financials of the Company pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

5. Declaration pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016

The results are also being uploaded on the Company's website at www.sillymonks.com.

The Meeting of the Board of Directors held today commenced at 06.00 P.M and concluded at 06.50 P.M

This is for your information and necessary records.

Yours sincerely,
For **SILLY MONKS ENTERTAINMENT LIMITED**

Tekulapalli Sanjay Reddy
Digitally signed by Tekulapalli Sanjay Reddy
Date: 2025.05.08 19:01:32 +05'30'

Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272

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 audited Standalone Financial Results for the quarter and Year ended March 31, 2025
(All amounts in INR lakhs, unless otherwise stated)

	Particulars	Note	Quarter ended			Year ended	
			Mar 31, 2025	Dec 31, 2024	Mar 31, 2024	March 31, 2025	March 31, 2024
			(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	24	136.96	139.33	185.97	537.53	732.94
II	Other income	25	2.01	1.68	0.79	13.25	3.87
III	**Total income (I + II)**		**138.96**	**141.01**	**186.76**	**550.77**	**736.81**
IV	**Expenses:**						
	Changes in inventories	26	-	-	(18.05)	(13.59)	(5.23)
	Direct cost	27	67.50	58.54	71.43	226.65	395.13
	Employee benefit expense	28	45.86	56.50	60.54	207.38	176.39
	Finance cost	29	0.81	0.96	3.58	4.14	7.00
	Depreciation and amortisation expense	30	11.29	11.31	25.58	44.70	88.08
	Other expenses	31	12.68	12.06	6.01	65.73	61.02
	Total expenses		**138.15**	**139.38**	**149.09**	**535.01**	**722.37**
V	**Profit before tax (III-IV)**		**0.82**	**1.63**	**37.66**	**15.76**	**14.44**
VI	Income tax expense:						
	- Current tax		-	-	-	-	
	- Deferred tax		(1.42)	(9.19)	16.21	(4.38)	9.67
	Total tax expense		**(1.42)**	**(9.19)**	**16.21**	**(4.38)**	**9.67**
VII	**Profit/(loss) for the year (V-VI)**		**2.24**	**10.82**	**21.45**	**20.14**	**4.76**
VIII	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	- Remeasurement of post-employment benefit obligations	33	1.49	3.13	3.95	3.15	3.95
	- Income tax relating to these items		(0.38)	(0.79)	(0.99)	(0.79)	(0.99)
	Other comprehensive income for the year		**1.12**	**2.34**	**2.96**	**2.36**	**2.96**
IX	**Total comprehensive income (VII+VIII)**		**3.36**	**13.16**	**24.41**	**22.50**	**7.72**
	Paidup equity share capital (Face Value of Rs. 10/- each)		**1,023.54**	**1,023.54**	**1,021.13**	**1,023.54**	**1,021.13**
X	**Earnings per equity share (in Rupees)**	32					
	- Basic		0.02	0.11	0.24	0.20	0.08
	- Diluted		0.02	0.10	0.24	0.19	0.07
XI	**Weighted average equity shares used in computing earnings per equity share**						
	- Basic		1,02,35,382	1,02,30,932	1,02,11,300	1,02,22,186	1,02,11,300
	- Diluted		1,03,72,971	1,03,93,129	1,02,54,996	1,03,58,694	1,03,28,473

Notes :

a)These financial results of the company have been prepared on the basis of the audited standalone financial statements for the year ended March 31, 2025 and the audited standalone financial statements upto the end of the fourth quarter, 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 8th May 2025. The statutory auditors have expressed an unmodified audit opinion on these results.

c)The Statutory Auditors of the Company have carried out an audit of the above audited 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 31.03.2025 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

Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272

Anil Kumar Pallala
Whole Time Director
DIN: 02416775

Place : Hyderabad
Date : 08.05.2025

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 audited Balance Sheet Balance sheet as at March 31, 2025
(All amounts in INR lakhs, unless otherwise stated)

	Particulars	As at Mar 31, 2025 (Audited)	As at March 31, 2024 (Audited)
I	**Assets**		
	Non-current assets		
	Property, plant and equipment	21.75	17.77
	Other intangible assets	14.37	25.20
	Intangible assets under development	7.36	7.44
	Right of use assets	28.38	56.77
	Financial assets		
	(a) Investments	9.07	9.26
	(b) Loans	297.31	297.30
	(c) Other financial assets	5.53	5.08
	Deferred tax assets (net)	205.66	203.75
	Current assets		
	Inventories	184.82	171.23
	Financial assets		
	(a) Investments	102.19	-
	(b) Trade receivables	65.15	80.10
	(c) Cash and cash equivalents	3.73	165.88
	(d) Loans and advances	20.00	-
	Other current assets	43.36	45.09
	Total	**1,008.69**	**1,084.87**
II	**Equity and liabilities**		
	Equity		
	Equity share capital	1,023.54	1,021.13
	Other equity	(140.16)	(164.10)
	Total equity	**883.38**	**857.03**
	Liabilities		
	Non-current liabilities		
	Financial Liabilities		
	a) Lease liabilities	29.69	55.01
	Provisions	37.83	33.20
	Current liabilities		
	Financial liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	4.90
	(ii) Total outstanding dues other than micro enterprises and small enterprises	25.85	91.07
	(b) Other financial liabilities	6.30	18.03
	Other current liabilities	23.19	23.47
	Provisions	2.46	2.18
	Total	**1,008.69**	**1,084.87**

The accompanying notes form an integral part of the financial statements

For and on behalf of the Board
Silly Monks Entertainment Limited

Tekulapalli Sanjay Reddy
(Managing Director)
DIN: 00297272

Anil Kumar Pallala
(Whole Time Director)
DIN: 02416775

Place: Hyderabad
Date: 08-05-2025

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 Audited cash flows for the year ended March 31, 2025

(All amounts in INR lakhs, unless otherwise stated)

Particulars	Year ended	
	Mar 31, 2025	March 31, 2024
A. Cash flows from operating activities		
Net profit/(loss) before tax	15.76	14.43
Adjustments for:		
Interest income	(3.54)	(1.66)
Expected credit loss	-	0.09
Gain/loss on cancellation of lease	-	(0.93)
Bad debts written off/ assets written off	-	1.71
Gratuity expense	9.67	-
Share based payment expense	3.12	-
Depreciation and amortisation expense	44.78	88.08
Operating profit before working capital changes	**69.80**	**121.56**
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	(70.11)	(82.65)
Increase/(decrease) in other financial liabilities	(11.74)	9.38
Increase/(decrease) in employee benefit obligations	(1.61)	5.85
Increase/(decrease) in other current liabilities	(0.28)	(1.85)
Increase/(decrease) in non current liabilities	4.14	-
(Increase)/decrease in inventories	(13.59)	(5.23)
(Increase)/decrease in trade receivables	14.95	(8.02)
(Increase)/decrease in other financial assets	(20.46)	7.22
(Increase)/decrease in other current assets	1.73	17.49
Cash generated from operating activities	**(27.18)**	**63.75**
Income taxes paid		
Net cash inflow/(outflow) from operating activities (A)	**(27.18)**	**63.75**
B. Cash flows from investing activities		
Purchase of property, plant and equipment & ROU Asset	(9.45)	(91.29)
Interest income from financial assets at amortised cost	3.54	-
Purchase/sale of investments	(102.00)	-
Net cash inflow/(outflow) from investing activities (B)	**(107.92)**	**(91.29)**
C. Cash flows from financing activities		
Proceeds from issue of equity shares	2.41	-
Payment of lease liability	(29.46)	(30.87)
Increase in lease liability	-	85.29
Net cash inflow/(outflow) from financing activities (C)	**(27.05)**	**54.42**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(162.15)**	**20.10**
Cash and cash equivalents at beginning of period	165.88	145.78
Cash and cash equivalents at end of period	**3.73**	**165.88**
Cash and cash equivalents as per above comprise of the following:		
Cash on hand	-	-
Balance with banks in current accounts	3.73	49.31
Balance with banks in deposit accounts	-	116.56

The accompanying notes form an integral part of the financial statements

For and on behalf of the Board

Silly Monks Entertainment Limited

Tekulapalli Sanjay Reddy
(Managing Director)
DIN: 00297272

Anil Kumar Pallala
(Whole Time Director)
DIN: 02416775

Place: Hyderabad
Date: 08-05-2025

Independent Auditor's Report

To the Board of Directors of Silly Monks Entertainment Limited
Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Silly Monks Entertainment Limited (hereinafter referred to as the "Company") for the year ended 31 March 2025, 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 standalone annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2025.

Basis for Opinion

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

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of

adequate accounting records in accordance 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

– Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

– Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.

– Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 annual financial results or, if such disclosures

NSVR & ASSOCIATES LLP
Firm Reg. No.
Chartered Accountants

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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. 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.

Other Matter

a. The standalone annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

b. We draw attention to the fact that the previous year financial statements of the Silly Monks Entertainment Limited, have been audited by the other auditor dated May 27, 2024, and opinion expressed by previous auditor is unmodified opinion.

Our opinion on the statement is not modified in respect of this matter.

For M/s. NSVR & ASSOCIATES LLP
Chartered accountants
FRN: 008801S/S200060

V. Gangadhara Rao N

V. Gangadhara Rao N
Partner
Membership No: 219486
UDIN: 25219486BMIRWS5176

Place: Hyderabad
Date: 08-05-2025

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 Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2025

(All amounts in INR lakhs, unless otherwise stated)

	Particulars	Quarter ended			Year ended	
		March 31, 2025	Dec 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	646.64	703.09	536.77	2,624.31	2,219.29
II	Other income	2.01	1.68	0.81	13.25	3.89
III	**Total income (I + II)**	**648.64**	**704.77**	**537.58**	**2,637.55**	**2,223.18**
IV	**Expenses:**					
	Changes in inventories	-	-	(18.05)	(13.59)	(5.23)
	Direct cost	580.00	619.91	433.02	2,313.01	1,886.05
	Employee benefit expense	45.86	56.50	60.54	207.38	176.39
	Finance cost	0.81	0.96	3.58	4.14	7.00
	Depreciation and amortisation expense	11.29	11.31	25.58	44.70	88.08
	Other expenses	12.76	12.10	6.08	66.07	61.44
	Total expenses	**650.72**	**700.78**	**510.75**	**2,621.71**	**2,213.71**
V	**Profit before tax (III-IV)**	**(2.08)**	**3.99**	**26.83**	**15.84**	**9.46**
VI	Income tax expense:					
	- Current tax	-	-	-	-	
	- Deferred tax	(1.42)	(9.18)	3.12	(4.38)	9.67
	Total tax expense	**(1.42)**	**(9.18)**	**3.12**	**(4.38)**	**9.67**
VII	**Profit/(loss) for the year (V-VI)**	**(0.66)**	**13.17**	**23.71**	**20.22**	**(0.21)**
VIII	**Other comprehensive income**					
	Items that will not be reclassified to profit or loss					
	- Remeasurement of post-employment benefit obligations	1.49	3.13	3.95	3.15	3.95
	- Income tax relating to these items	(0.37)	(0.79)	(0.99)	(0.79)	(0.99)
	Items that will be reclassified to profit or loss	-				
	- Foreign currency Translation Reserve	(1.74)	(3.25)	(3.11)	(3.17)	(3.64)
	Other comprehensive income for the year	**(0.62)**	**(0.91)**	**(0.16)**	**(0.81)**	**(0.68)**
IX	**Total comprehensive income (VII+VIII)**	**(1.28)**	**12.26**	**23.55**	**19.41**	**(0.89)**
	Profit/(loss) attributable to -					
	Owners	(0.67)	13.17	23.71	20.22	(0.21)
	Non-controlling interest	-				
	Other comprehensive income attributable to -	-				
	Owners	(1.74)	(3.25)	(3.11)	(3.17)	(3.64)
	Non-controlling interest					
	Total comprehensive income attributable to -					
	Owners	**(1.28)**	**12.26**	**23.55**	**19.41**	**(0.89)**
	Non-controlling interest					
	Paidup equity share capital (Face Value of Rs. 10/- each)	**1,023.54**	**1,023.54**	**1,021.13**	**1,021.13**	**1,021.13**
X	**Earnings per equity share (in Rupees)**					
	- Basic	(0.01)	0.13	0.23	0.20	(0.00)
	- Diluted	(0.01)	0.13	0.23	0.20	(0.00)
XI	**Weighted average equity shares used in computing earnings per equity share**					
	- Basic	1,02,35,382	1,02,30,932	1,02,11,300	1,02,22,186	1,02,11,300
	- Diluted	1,03,72,971	1,03,93,129	1,02,54,996	1,03,58,694	1,03,28,473

Notes :

a) These financial results of the company have been prepared on the basis of the audited consolidated financial statements for the year ended March 31, 2025 and the audited standalone financial statements upto the end of the fourth quarter, 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 8th May 2025. The statutory auditors have expressed an unmodified audit opinion on these results.

c) The Statutory Auditors of the Company have carried out an audit of the above audited 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 31.03.2025 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

Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272

Anil Kumar Pallala
Whole Time Director
DIN: 02416775

Place : Hyderabad
Date : 08.05.2025

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 audited Balance Sheet Balance sheet as at March 31, 2025
(All amounts in INR Lakhs, unless otherwise stated)

	Particulars	As at March 31,2025	As at March 31, 2024
I	**Assets**		
	Non-current assets		
	Property, plant and equipment	21.75	17.77
	Other intangible assets	14.37	25.20
	Intangible assets under development	7.36	7.44
	Right of use assets	28.38	56.77
	Financial assets		
	(a) Investments	8.30	8.49
	(b) Loans	297.31	297.30
	(c) Other financial assets	5.53	5.08
	Deferred tax assets (net)	205.66	203.75
	Current assets		
	Inventories	184.82	171.23
	Financial assets		
	(a) Investments	102.19	-
	(b) Trade receivables	68.29	84.01
	(c) Cash and cash equivalents	69.69	197.07
	(d) Loans and advances	20.00	-
	Other current assets	43.36	45.09
	Total	**1,077.01**	**1,119.22**
II	**Equity and liabilities**		
	Equity		
	Equity share capital	1,023.54	1,021.13
	Other equity	(262.25)	(283.10)
		761.29	**738.03**
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(a) Lease liabilities	29.69	55.01
	Provisions	37.83	33.20
	Current liabilities		
	Financial liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	4.90
	(ii) Total outstanding dues other than micro enterprises and small	216.27	244.40
	(b) Other financial liabilities	6.30	18.03
	Other current liabilities	23.19	23.47
	Provisions	2.46	2.18
	Total	**1,077.01**	**1,119.22**

The accompanying notes form an integral part of the financial statements

For and on behalf of the Board
Silly Monks Entertainment Limited

Tekulapalli Sanjay Reddy
(Managing Director)
DIN: 00297272

Anil Kumar Pallala
(Whole Time Director)
DIN: 02416775

Place: Hyderabad
Date: 08-05-2025

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 cash flows for the period ended on March 31, 2025

(All amounts in INR lakhs, unless otherwise stated)

Particulars	Year ended	
	March 31, 2025	March 31, 2024
A. Cash flows from operating activities		
Net profit/(loss) before tax	15.84	9.46
Adjustments for:	-	-
Interest income	(3.54)	(1.66)
Gain/Loss on cancellation of lease	-	(0.93)
Bad debts written off/ assets written off	-	1.71
Gratuity expense	9.67	-
Share based payment expense	3.12	14.19
Depreciation and amortisation expense	44.78	88.08
Operating profit before working capital changes	**69.88**	**110.85**
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	(33.03)	(151.78)
Increase/(decrease) in other financial liabilities	(11.74)	9.28
Increase/(decrease) in employee benefit obligations	(1.61)	5.85
Increase/(decrease) in other current liabilities	(0.28)	(1.85)
Increase/(decrease) in non current liabilities	4.14	122.02
(Increase)/decrease in inventories	(13.59)	(5.23)
(Increase)/decrease in trade receivables	15.72	(13.55)
(Increase)/decrease in other financial assets	(20.45)	5.00
(Increase)/decrease in other current assets	1.73	17.49
Cash generated from operating activities	**10.76**	**98.08**
Income taxes paid	-	-
Net cash inflow/(outflow) from operating activities (A)	**10.76**	**98.08**
B. Cash flows from investing activities		
Purchase of property, plant and equipment (Net)	(9.45)	(127.24)
Gain/loss on cancellation of lease	-	0.93
Interest income from financial assets at amortised cost	3.54	2.22
Purchase/sale of investments	(102.00)	-
Investment in subsidiary		
Net cash inflow/(outflow) from investing activities (B)	**(107.92)**	**(124.10)**
C. Cash flows from financing activities		
Change in other equity	2.41	-
Payment of lease liability	(29.46)	(30.87)
Net cash inflow/(outflow) from financing activities (C)	**(27.05)**	**(30.87)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(124.21)**	**(56.89)**
Cash and cash equivalents at beginning of period	197.08	258.71
Foreign currency translation reserve	(3.17)	(3.64)
Cash and cash equivalents at end of period	**69.69**	**197.08**
Cash and cash equivalents as per above comprise of the following:		
Cash on hand	-	-
Balance with banks in current accounts	69.69	80.51
Balance with banks in deposit accounts	-	116.56

The accompanying notes form an integral part of the financial statements

For and on behalf of the Board
Silly Monks Entertainment Limited

Tekulapalli Sanjay Reddy
(Managing Director)
DIN: 00297272

Anil Kumar Pallala
(Whole Time Director)
DIN: 02416775

Place: Hyderabad
Date: 08-05-2025

Independent Auditor's Report

To the Board of Directors of Silly Monks Entertainment Limited
Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of Silly Monks Entertainment Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group") for the year ended 31 March 2025, attached herewith, being submitted by the Holding 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 consolidated annual financial results:

a. includes the annual financial results of the subsidiary Dream Boat Entertainment LLC (Wholly owned subsidiary);

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid. In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company/entity.

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

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guaranteed 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 annual financial results.

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

– Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as



Fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

– Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

– Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.

– Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

– Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with the governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

a. The accompanying statement includes the audited financial results and other financial information, in respect of the subsidiary, whose audited financial results and other financial information are as follows

Rs. in lakhs

S.No.	Particulars	The quarter ended 31st March 2025	Year ended 31st March 2025
1	Dream Boat Entertainment LLC		
	- Revenue from operations	583.28	2,419.04
	- Net profit/(loss)	(2.91)	0.08

The independent auditor's report on financial results and other financial information of the above entity has been furnished by the management and our opinion on the statement, in so far as it is related to the amounts and disclosures in respect of these subsidiaries is based solely on the reports of such auditors and procedures performed by us as stated in paragraph above.

b. The consolidated annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

c. We draw attention to the fact that the previous year financial statements of the Silly Monks Entertainment Limited, have been audited by the other auditor dated May 27, 2024, and opinion expressed by previous auditor is unmodified opinion.

Our opinion on the statement is not modified in respect of this matter.

For M/s. NSVR & ASSOCIATES LLP
Chartered accountants
FRN: 008801S/S200060

V. G Dhara Rao N

V. Gangadhara Rao N
Partner
Membership No: 219486
UDIN: 25219486BMIRWU5492

Place: Hyderabad
Date: 08-05-2025

Date: May 8, 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: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations andDisclosure Requirements) Regulations, 2015 for Unmodified Opinion.

DECLARATION FOR UNMODIFIED OPINION

I, Tekulapalli Sanjay Reddy (DIN; 00297272), Managing Director of M/s. **Silly Monks Entertainment Limited** having its Registered office at Survey No. 91, 3rd Floor, Technical Block, Sundarayya Vignana Kendram (SVK), Gachibowli, Hyderabad - 500 032, Telangana, India, hereby declare that, the Statutory Auditors of the company M/s. NSVR & Associates LLP, Firm Reg No.008801S/S200060, Hyderabad, represented by its Partner Mr. V.Gangadhara Rao N, holding Membership No.219486, have issued an Audit Report with Unmodified Opinion on Consolidated Audited Financial Results for the 4th Quarter and Financial Year Ended 31st March, 2025.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27 May, 2016.

This is for your information and necessary records.

Yours sincerely,
For **SILLY MONKS ENTERTAINMENT LIMITED**

Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272

Date: May 8, 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: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations andDisclosure Requirements) Regulations, 2015 for Unmodified Opinion.

DECLARATION FOR UNMODIFIED OPINION

I, Tekulapalli Sanjay Reddy (DIN; 00297272), Managing Director of M/s. **Silly Monks Entertainment Limited** having its Registered office at Survey No. 91, 3rd Floor, Technical Block, Sundarayya Vignana Kendram (SVK), Gachibowli, Hyderabad - 500 032, Telangana, India, hereby declare that, the Statutory Auditors of the company M/s. NSVR & Associates LLP, Firm Reg No.008801S/S200060, Hyderabad, represented by its Partner Mr. V.Gangadhara Rao N, holding Membership No. 219486, have issued an Audit Report with Unmodified Opinion on Standalone Audited Financial Results for the 4th Quarter and Financial Year Ended 31st March, 2025.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27 May, 2016.

This is for your information and necessary records.

Yours sincerely,
For **SILLY MONKS ENTERTAINMENT LIMITED**

Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272