

Date: 11th November 2022,

To
The Manager - Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051, Maharashtra

Sub: Outcome of the Board Meeting held on 11th November 2022
Ref: Silly Monks Entertainment Limited ("SMEL"), Symbol: SILLYMONKS

Dear Sir/Madam,

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

1. Approved Standalone & Consolidated Un-Audited Financial Results along with Statement on Assets and Liabilities and Cash Flow Statements for the 02nd Quarter and half - year ended on 30th September, 2022 along with Limited Review Report thereon issued by Statutory Auditors of the Company.
2. Based on the recommendations of Nomination and Remuneration Committee, considered and approved, the appointment of Mr. Ram Mohan Paruvu (DIN: 01284563) as an Additional (Non-Executive and Independent) Director of the Company with immediate effect, for a period of 5 (Five) years, subject to the approval of the members of the Company;

(Brief Profile of Mr. Ram Mohan Paruvu, in terms of the SEBI Listing Regulations, is annexed as **annexure-1**.)
3. Reconstituted the Audit Committee, Nomination & Remuneration Committee and Stakeholder Relationship Committee.



4. Appointed of Naina Singh as company Secretary and Compliance officer. Brief profile affixed as **annexure-2**

The Board Meeting has commenced at 11:30 A.M. and concluded at 6:30 P.M.

This is for your information and necessary records.

Thanking You,
For Silly Monks Entertainment Limited



Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272

The Details required under the Regulation 30 of listing regulations read with the SEBI circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015 are as follows:

Appointment of Mr. Ram Mohan Paruvu as an Additional (Independent and Non-Executive) Director of the Company

Details required	Particulars
Reasons for change	Appointment
Date of appointment & term of appointment	Mr. Ram Mohan Paruvu is being appointed as an Additional Director under Independent Category of the Company with immediate effect i.e., from 11.11.2022, for a period of 5 (Five) years, subject to the approval of the members of the Company, by means of Special Resolution.
Brief profile	<p>Ram Mohan is a Management Graduate from IIM Ahmedabad and done BTech from JNTU College of Engineering, Hyderabad.</p> <p>Ram Mohan is an independent writer-producer of feature films based out of Hyderabad. Two of his films, "Ashta Chamma" and "Uyyala Jampala" have won the state awards.</p> <p>Ram has worked with organisations like Suresh Productions, UTV, Viacom18, Zee5 platforms and also did a stint in private equity advisory services.</p>
Disclosure of relationships between Directors	Mr. Ram Mohan Paruvu is not related to any of the directors of the Company.
Name of listed entities in which the person also holds the directorship and membership of Committees of the board	Nil
Declaration	In accordance with SEBI instructions to Stock Exchanges dated June 14, 2018, we confirm that Mr. Ram Mohan Paruvu is not debarred from holding the office of Director, by virtue of any SEBI order or any other such authority.



The Details required under the Regulation 30 of listing regulations read with the SEBI circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015 are as follows:

Appointment of Naina Singh as company Secretary and Compliance officer of the Company

Details required	Particulars
Reasons for change	Appointment
Date of appointment & term of appointment	11.11.2022
Brief profile	Naina Singh is a Company Secretary having experience more than Two years in the area of governance, secretarial, Legal and finance.
Disclosure of relationships between Directors (In case of Appointment of Directors)	NA





Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Silly Monks Entertainment Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

**Review Report to
The Board of Directors
Silly Monks Entertainment Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Silly Monks Entertainment Limited** ('the company') for the quarter ended and Six months ended September 30, 2022 ('the statement'), 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 'Listing Regulations'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
2. This statement has been prepared by the Company's Management in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim financial reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
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 Statement is free of material misstatements. A review 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 specified under section 143(10) of the Companies Act, 2013 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 and procedures performed as stated in paragraph 3 above, 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.

For Ramasamy Koteswara Rao and Co LLP

Chartered Accountants

FRN.No.010396S/S200084



(Murali Krishna Reddy Telluri)

Partner

Membership No: 223022

UDIN: 22223022BCWDHM5998

Place: Hyderabad

Date: 11-11-2022

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, 2022
(All amounts in INR lakhs, unless otherwise stated)

Particulars	Half year ended		Quarter ended			Year ended
	Sep 30, 2022	Sep 30, 2021	Sep 30, 2022	Sep 30, 2021	June 30, 2022	March 31, 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	442.17	474.03	232.55	244.31	209.62	1,451.45
II Other income	4.56	12.28	0.40	6.27	4.17	17.98
III Total income (I + II)	446.73	486.32	232.94	250.58	213.79	1,469.43
IV Expenses:						
Changes in inventories	(40.18)	1.99	(32.76)	10.21	(6.42)	250.16
Direct cost	299.76	266.56	160.90	131.58	138.86	862.71
Employee benefit expense	161.03	139.93	73.31	74.50	87.73	282.46
Finance cost	-	0.24	-	0.06	-	0.24
Depreciation and amortisation expense	27.12	31.42	13.64	15.98	13.47	61.66
Other expenses	69.52	37.19	32.75	16.50	36.77	100.65
Total expenses	517.25	477.35	246.85	248.84	270.40	1,557.88
V Profit before tax (III-IV)	(70.52)	8.97	(13.90)	1.74	(56.61)	(88.45)
VI Income tax expense:						
- Current tax	-	-	-	-	-	-
- Deferred tax	(15.88)	2.34	(1.63)	(6.54)	(14.25)	(22.43)
Total tax expense	(15.88)	2.34	(1.63)	(6.54)	(14.25)	(22.43)
VII Profit/(loss) for the year (V-VI)	(54.63)	6.63	(12.27)	8.28	(42.37)	(66.02)
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
- Remeasurement of post-employment benefit obligations	-	-	-	-	-	5.90
- Income tax relating to these items	-	-	-	-	-	(1.49)
Other comprehensive income for the year	-	-	-	-	-	4.41
IX Total comprehensive income (VII+VIII)	(54.63)	6.63	(12.27)	8.28	(42.37)	(61.61)
Paidup equity share capital (Face Value of Rs. 10/- each)	1,021.13	1,021.13	1,021.13	1,021.13	1,021.13	1,021.13
X Earnings per equity share (in Rupees)						
- Basic	(0.54)	0.06	(0.12)	0.08	(0.41)	(0.65)
- Diluted	(0.54)	0.06	(0.12)	0.08	(0.41)	(0.65)

For Silly Monks Entertainment Limited



 Tekulapalli Sanjay Reddy
 Managing Director
 DIN: 00297272

Date: 11-11-2022
 Place: Hyderabad

SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

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

Unaudited Standalone Statement of Assets and Liabilities as at September 30, 2022

(All amounts in INR lakhs, unless otherwise stated)

Particulars	As at	
	Sep 30, 2022	March 31, 2022
	(Unaudited)	(Audited)
I Assets		
Non-current assets		
Property, plant and equipment	19.17	19.12
Goodwill	0.08	0.08
Other intangible assets	100.46	123.18
Intangible assets under development	7.36	7.36
Investment in subsidiary	1.57	1.57
Financial assets		
(a) Investments	8.49	8.49
(b) Loans	198.34	198.34
(c) Other financial assets	10.54	9.96
Deferred tax assets (net)	136.29	120.41
Current assets		
Inventories	164.11	123.93
Financial assets		
(a) Investments	-	-
(b) Trade receivables	165.63	395.41
(c) Cash and cash equivalents	74.50	104.02
(d) Bank balances other than (c) above	-	-
(e) Loans	216.11	216.11
(f) Other financial assets	16.91	-
Other current assets	239.31	270.43
Total	1,358.88	1,598.41
II Equity and liabilities		
Equity		
Equity share capital	1,021.13	1,021.13
Other equity		
(a) Reserves and surplus	101.84	156.47
Liabilities		
Non-current liabilities		
Financial liabilities		
(a) Borrowings	-	-
Deferred tax liabilities (net)	-	-
Employee benefit obligations	27.23	27.23
Current liabilities		
Financial liabilities		
(a) Borrowings	31.50	24.00
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues other than micro enterprises and small enterprises	126.54	337.57
(c) Other financial liabilities	32.91	18.16
Employee benefit obligations	1.55	1.55
Current tax liabilities	-	-
Other current liabilities	16.18	12.30
Total	1,358.88	1,598.41

For Silly Monks Entertainment Limited



Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272

Date: 11-11-2022
Place: Hyderabad

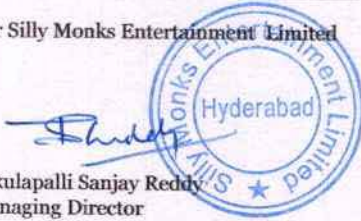
SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

Registered Office Address: Survey no. 91, 3rd floor, Technical Block,
Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032
Statement of unaudited cash flows for the half year ended on September 30, 2022
(All amounts in INR lakhs, unless otherwise stated)

Particulars	Year ended	
	Sep 30, 2022	Sep 30, 2021
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Net profit/(loss) before tax	(70.52)	8.97
Adjustments for:		
Interest income from financial assets at amortised cost	(0.85)	(1.16)
Finance cost	-	0.24
Liabilities no longer required written back	(3.71)	-
Depreciation and amortisation expense	27.12	31.42
Operating profit before working capital changes	(47.95)	39.47
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	(207.33)	(36.90)
Increase/(decrease) in other financial liabilities	14.75	(6.87)
Increase/(decrease) in other current liabilities	3.88	(0.17)
(Increase)/decrease in inventories	(40.18)	1.99
(Increase)/decrease in trade receivables	229.79	2.61
(Increase)/decrease in other financial assets	(17.49)	(11.67)
(Increase)/decrease in other current assets	39.08	11.76
Cash generated from operating activities	(25.46)	0.22
Income taxes paid	(7.95)	(24.21)
Net cash inflow/(outflow) from operating activities (A)	(33.41)	(23.99)
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(4.46)	(0.34)
Loans repaid by parties	-	107.47
Payments for intangible assets under development	-	(0.02)
Deposits with banks/ (deposits matured)	-	20.10
Interest income from financial assets at amortised cost	0.85	1.16
Purchase/sale of investments	-	14.37
Net cash inflow/(outflow) from investing activities (B)	(3.61)	142.74
C. Cash flows from financing activities		
Proceeds from long term borrowings	23.00	-
Repayment of borrowings	(15.50)	(66.01)
Interest paid	-	(0.24)
Net cash inflow/(outflow) from financing activities (C)	7.50	(66.25)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(29.52)	52.50
Cash and cash equivalents at beginning of period	104.02	24.39
Cash and cash equivalents at end of period	74.50	76.89
<i>Cash and cash equivalents as per above comprise of the following:</i>		
Cash on hand	-	-
Balance with banks in current accounts	2.55	7.75
Balance with banks in deposit accounts	71.95	69.14

For Silly Monks Entertainment Limited



Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272

Date: 11-11-2022
Place: Hyderabad

SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

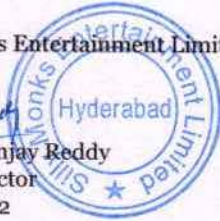
Registered Office Address: Survey no. 91, 3rd floor, Technical Block,
Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032
(All amounts in INR lakhs, unless otherwise stated)

Notes to Standalone results

- 1 The above unaudited results were reviewed by the Audit committee at its meeting held on November 11, 2022, and approved by the board of directors at its meeting held on November 11, 2022. The statutory auditors of the Company have carried out a limited review of the above results.
- 2 The Financial Results have been prepared in accordance with the Indian Accounting Standard (Ind As) notified under section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 3 The Company has only one Segment i.e., Media and Entertainment services, which is considered to be the only reportable segment by the Management.
- 4 Previous periods/year figures have been regrouped/rearranged wherever necessary to conform to the current period's/ year clarifications.

For Silly Monks Entertainment Limited


Tekulapalli Sanjay Reddy
Managing Director
DIN : 00297272



Date: 11-11-2022
Place: Hyderabad



Independent Auditor's Review Report on the Quarterly and Half-year Unaudited Consolidated Financial Results of the Silly Monks Entertainment Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

**Review Report to
The Board of Directors
Silly Monks Entertainment Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Silly Monks Entertainment Limited** ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter and six months ended September 30, 2022 ('the statement') attached herewith, being submitted by the Holding 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 'Listing Regulations'). This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
2. This statement has been prepared by the Holding Company's Management in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim financial reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
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 Statement is free of material misstatements. A review 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/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. This Statement includes the results of the following entities:

S. No	Name of the Company	Relationship with the Holding Company
1	Dream Boat Entertainment PTE Limited	Wholly owned Subsidiary
2	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 2 Subsidiaries, Dream Boat Entertainment PTE Limited and Dream Boat Entertainment LLC, included in the Consolidated Unaudited Interim Financial Information of the entities included in the Group and details are as follows :

S. No	Name of the Company	Quarter ended 30/09/2022 (Rs. In Lakhs)	Six Months ended 30/09/2022 (Rs. In Lakhs)
1	Dream Boat Entertainment PTE Limited		
	- Revenue	NIL	NIL
	- Net Profit	NIL	NIL
	- Comprehensive Income	NIL	NIL
2	Dream Boat Entertainment LLC		
	- Revenue	419.16	807.65
	- Net Profit	0.56	2.41
	- Comprehensive Income	0.39	2.08

As considered in the respective Consolidated unaudited financial information of the entities included in the Group. The Interim Financial Information of these subsidiaries have 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 these subsidiaries, 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 Ramasamy Koteswara Rao and Co LLP
 Chartered Accountants
 FRN.No.010396S/S200084



M. Krishna Reddy
 (Murali Krishna Reddy Telluri)
 Partner

Membership No: 223022

UDIN: 22223022BCWEKQ8727

Place: Hyderabad
 Date: 11-11-2022

SILLY MONKS ENTERTAINMENT LIMITED


CIN: L92120TG2013PLC090132

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

Consolidated Statement of Unaudited Financial Results for the quarter and half year ended on September 30, 2022
(All amounts in INR lakhs, unless otherwise stated)

Particulars	Half year ended		Quarter ended			Year ended
	Sep 30, 2022	Sep 30, 2021	Sep 30, 2022	Sep 30, 2021	June 30, 2022	March 31, 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	1,057.97	998.56	554.68	528.16	503.28	2,668.44
II Other income	4.56	13.89	0.40	7.47	4.17	20.31
III Total income (I + II)	1,062.53	1,012.46	555.08	535.62	507.45	2,688.75
IV Expenses:						
Changes in inventories	(40.18)	0.18	(33.76)	8.40	(6.42)	250.16
Direct cost	912.55	765.90	481.97	397.76	430.59	2,195.40
Employee benefit expense	161.03	139.93	73.31	74.50	87.73	282.46
Finance cost	-	0.24	-	0.06	-	0.24
Depreciation and amortisation expense	27.12	33.41	13.64	16.98	13.47	81.46
Other expenses	70.11	45.19	33.26	20.75	36.84	117.57
Total expenses	1,130.63	984.85	568.42	518.46	562.20	2,927.30
V Profit before tax (III-IV)	(68.10)	27.61	(13.34)	17.17	(54.75)	(238.55)
VI Income tax expense:						
- Current tax	-	-	-	-	-	-
- Deferred tax	(15.88)	5.32	(1.63)	(3.57)	(14.25)	(22.43)
Total tax expense	(15.88)	5.32	(1.63)	(3.57)	(14.25)	(22.43)
VII Profit/(loss) for the year (V-VI)	(52.22)	22.29	(11.71)	20.73	(40.51)	(216.12)
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
- Remeasurement of post-employment benefit obligations	-	-	-	-	-	5.90
- Income tax relating to these items	-	-	-	-	-	(1.49)
Items that will be reclassified to profit or loss						
- Foreign currency translation reserve	(0.33)	0.74	(0.17)	(0.76)	(0.16)	3.01
Other comprehensive income for the year	(0.33)	0.74	(0.17)	(0.76)	(0.16)	7.43
IX Total comprehensive income (VII+VIII)	(52.55)	23.03	(11.88)	19.97	(40.66)	(208.69)
Profit/(loss) attributable to -						
Owners	(52.22)	22.29	(11.71)	20.73	(40.51)	(216.12)
Non-controlling interest	-	-	-	-	-	-
Other comprehensive income attributable to -						
Owners	(0.33)	0.74	(0.17)	(0.76)	(0.16)	7.43
Non-controlling interest	-	-	-	-	-	-
Total comprehensive income attributable to -						
Owners	(52.55)	23.03	(11.88)	19.97	(40.66)	(208.69)
Non-controlling interest	-	-	-	-	-	-
Paidup equity share capital (Face value of Rs. 10 each)	1,021.13	1,021.13	1,021.13	1,021.13	1,021.13	1,021.13
X Earnings per equity share (in Rupees)						
- Basic	(0.51)	0.22	(0.11)	0.20	(0.40)	(2.12)
- Diluted	(0.51)	0.22	(0.11)	0.20	(0.40)	(2.12)

For Silly Monks Entertainment Limited


 Hyderabad


Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272

Date: 11-11-2022
Place: Hyderabad

SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

Registered Office Address: Survey no. 91, 3rd floor, Technical Block,
Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032
Consolidated Balance sheet as at September 30, 2022
(All amounts in INR lakhs, unless otherwise stated)

Particulars		As at	As at
		Sep 30, 2022 (Unaudited)	March 31, 2022 (Audited)
I	Assets		
	Non-current assets		
	Property, plant and equipment	19.17	19.12
	Goodwill	0.08	0.08
	Other intangible assets	100.46	123.18
	Intangible assets under development	7.36	7.36
	Financial assets		
	(a) Investments	8.49	8.49
	(b) Loans	198.34	198.34
	(c) Other financial assets	10.54	9.96
	Deferred tax assets (net)	136.29	120.41
	Current assets		
	Inventories	164.11	123.93
	Financial assets		
	(a) Investments	-	-
	(b) Trade receivables	313.98	539.48
	(c) Cash and cash equivalents	193.19	221.67
	(d) Balances with banks other than (c) above	-	-
	(e) Loans	216.11	216.11
	(f) Other financial assets	16.91	-
	Other current assets	239.31	270.40
	Total	1,624.34	1,858.53
II	Equity and liabilities		
	Equity		
	Equity share capital	1,021.13	1,021.13
	Other equity		
	(a) Reserves and surplus	105.78	157.67
	Non-controlling interests	-	-
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(a) Borrowings	-	-
	Deferred tax liabilities (net)	-	-
	Employee benefit obligations	27.23	27.23
	Current liabilities		
	Financial liabilities		
	(a) Borrowings	31.50	24.00
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues other than micro enterprises and small enterprises	388.06	600.67
	(c) Other financial liabilities	32.91	18.16
	Employee benefit obligations	1.55	1.55
	Other current liabilities	16.18	8.12
	Total	1,624.34	1,858.53

For Silly Monks Entertainment Limited



 Tekulapalli Sanjay Reddy
 Managing Director
 DIN: 00297272

Date: 11-11-2022
Place: Hyderabad

SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132



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

Consolidated Statement of unaudited cash flows for the half year ended on September 30, 2022

(All amounts in INR lakhs, unless otherwise stated)

Particulars	Year ended	
	Sep 30, 2022	Sep 30, 2021
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Net profit/(loss) before tax	(68.10)	27.61
Adjustments for:		
Interest income from financial assets at amortised cost	(0.85)	(1.16)
Finance cost	-	0.24
Liabilities no longer required written back	(3.71)	-
Depreciation and amortisation expense	27.12	33.41
Operating profit before working capital changes	(45.54)	60.09
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	(208.91)	(21.02)
Increase/(decrease) in other financial liabilities	14.75	(6.87)
Increase/(decrease) in provisions	-	(1.09)
Increase/(decrease) in other current liabilities	8.06	1.90
(Increase)/decrease in inventories	(40.18)	0.18
(Increase)/decrease in trade receivables	225.50	(1.81)
(Increase)/decrease in other financial assets	(17.49)	(11.67)
(Increase)/decrease in other current assets	39.05	14.99
Cash generated from operating activities	(24.75)	34.70
Income taxes paid	(7.95)	(24.21)
Net cash inflow/(outflow) from operating activities (A)	(32.70)	10.49
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(4.46)	(0.34)
Receipts from loan given	-	107.47
Payments for intangible assets under development	-	(0.02)
Deposits matured	-	20.10
Interest income from financial assets at amortised cost	0.85	1.16
Purchase/sale of investments	-	14.37
Net cash inflow/(outflow) from investing activities (B)	(3.61)	142.74
C. Cash flows from financing activities		
Proceeds from borrowings	23.00	-
Repayment of borrowings	(15.50)	(66.01)
Interest paid	-	(0.24)
Net cash inflow/(outflow) from financing activities (C)	7.50	(66.25)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(28.81)	86.99
Cash and cash equivalents at beginning of period	221.67	129.44
Foreign currency translation reserve	0.33	0.74
Cash and cash equivalents at end of period	193.19	217.17
<i>Cash and cash equivalents as per above comprise of the following:</i>		
Cash on hand	-	0.03
Balance with banks in current accounts	121.24	148.01
Balance with banks in deposit accounts	71.95	69.14

For Silly Monks Entertainment Limited

Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272

Date: 11-11-2022
Place: Hyderabad

SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

Registered Office Address: Survey no. 91, 3rd floor, Technical Block,
Sundarayya Vignana Kendram, Gachibowli, Hyderabad, Telangana 500032
(All amounts in INR lakhs, unless otherwise stated)

Notes to consolidated results

- 1 The above unaudited consolidated results were reviewed by the Audit committee at its meeting held on November 11, 2022, and approved by the board of directors at its meeting held on November 11, 2022. The statutory auditors of the group have carried out a limited review of the above results.
- 2 The Financial Results have been prepared in accordance with the Indian Accounting Standard (Ind As) notified under section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 3 The Group has only one Segment ie, Media and Entertainment services, which is considered to be the only reportable segment by the Management.
- 4 Previous periods/year figures have been regrouped/rearranged wherever necessary to conform to the current period's/ year clarifications.

For Silly Monks Entertainment Limited


Tekulapalli Sanjay Reddy
Managing Director
DIN : 00297272

Date : 11/11/2022
Place : Hyderabad

