

SMEI/SECT/56/2024-25

Date: 29th October, 2024

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 29th October, 2024

Ref: Our Letter No. SMEI/SECT/49/2024-25, dated 25th September, 2024

This is to inform you that the Board of Directors at its Meeting held today, i.e., October 29, 2024, has inter alia -

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Second Quarter ended September 30, 2024.

A copy of the aforementioned Financial Results along with the Auditors' Limited Review Report thereon pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") is enclosed herewith.

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.

2. Considered and approved the reconstitution of the Stakeholder Relationship Committee, following the request of Mr. Prasada Rao Kalluri (DIN: 07780628) for his removal as Chairman and Member of the Committee.

The Board Meeting commenced at 11.00 A.M. and concluded at 04.00 P.M.

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

Thanking You,

Yours faithfully,

For Silly Monks Entertainment Limited

**Donthineni
Srilekha**

Digitally signed by
Donthineni Srilekha
Date: 2024.10.29 15:50:32
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Srilekha Donthineni

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
Unaudited standalone statement of assets and liabilities as at september 30, 2024
(All amounts in INR, unless otherwise stated)

Particulars		As at Sep 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
I	Assets		
	Non-current assets		
	Property, plant and equipment	17.78	17.77
	Goodwill	-	0.08
	Other intangible assets	19.74	25.20
	Intangible assets under development	7.36	7.36
	Right of use assets	42.58	56.77
	Financial assets		
	(a) Investment in subsidiary	0.77	0.77
	(b) Investments	8.30	8.49
	(c) Loans	81.20	81.20
	(d) Other financial assets	5.30	5.08
	Deferred tax assets (net)	198.05	203.75
	Current assets		
	Inventories	184.82	171.23
	Financial assets		
	(a) Investments	-	-
	(b) Trade receivables	2.77	80.10
	(c) Cash and cash equivalents	99.96	165.88
	(d) Bank balances other than (c) above	-	-
	(e) Loans	236.11	216.11
	Current tax assets	-	-
	Other current assets	176.13	45.09
	Total	1,080.87	1,084.87
II	Equity and liabilities		
	Equity		
	Equity share capital	1,021.13	1,021.13
	Other equity	(157.84)	(164.10)
	Liabilities		
	Non-current liabilities		
	a) Financial Liabilities		
	i) Lease liabilities	42.65	55.01
	b) Provisions	36.30	33.20
	Current liabilities		
	Financial liabilities		
	(a) Borrowings	50.00	-
	(b) 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	42.33	91.07
	(c) Other financial liabilities	40.06	39.36
	(d) Provisions	2.41	2.18
	(e) Other current liabilities	3.85	2.14
	Total	1,080.87	1,084.87

For and on behalf of the Board
Silly Monks Entertainment Limited

Date: 29-10-2024
Place: Hyderabad


Teekampalli Shajiv Reddy
(Managing Director)
DIN: 00297272


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 Unaudited Standalone Financial Results for the period ended September 30,2024

(All amounts in INR lakhs, unless otherwise stated)

Particulars	Quarter ended			Half Year ended		Year ended
	Sep 30, 2024	Sep 30, 2023	Jun 30,2024	Sep 30, 2024	Sep 30, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	139.20	158.17	122.04	261.24	393.79	732.94
II Other income	1.42	1.27	8.15	9.56	1.86	3.87
III Total income (I + II)	140.61	159.44	130.19	270.80	395.66	736.81
IV Expenses:						
Changes in inventories	(13.56)	(6.96)	(0.04)	(13.59)	(4.28)	(5.23)
Direct cost	58.33	85.68	42.28	100.61	262.37	395.13
Employee benefit expense	52.64	43.10	52.38	105.01	81.35	176.39
Finance cost	1.11	-	1.26	2.37	-	7.00
Depreciation and amortisation expense	11.06	23.73	11.04	22.10	39.55	88.08
Other expenses	27.94	16.83	13.05	40.99	41.60	61.02
Total expenses	137.52	162.38	119.97	257.49	420.60	722.38
V Profit before tax (III-IV)	3.09	(2.93)	10.22	13.32	(24.94)	14.43
VI Income tax expense:						
- Current tax	-	-	-	-	-	-
- Deferred tax	(0.62)	(5.05)	6.85	6.23	(8.74)	9.67
Total tax expense	(0.62)	(5.05)	6.85	6.23	(8.74)	9.67
VII Profit/(loss) for the year (V-VI)	3.71	2.11	3.37	7.08	(16.20)	4.76
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
- Remeasurement of post-employment benefit obligations	(2.15)	-	0.68	(1.47)	-	3.95
- Income tax relating to these items	0.54	-	(0.17)	0.37	-	(0.99)
Other comprehensive income for the year	(1.61)	-	0.51	(1.10)	-	2.96
IX Total comprehensive income (VII+VIII)	2.10	2.11	3.88	5.99	(16.20)	7.71
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	0.04	0.02	0.03	0.07	(0.16)	0.08
- Diluted	0.04	0.02	0.03	0.07	(0.16)	0.07
XI Weighted average equity shares used in computing earnings per equity share						
- Basic	1,02,11,300	1,02,11,300	1,02,11,300	1,02,11,300	1,02,11,300	1,02,11,300
- Diluted	1,03,28,689	1,02,11,300	1,03,83,043	1,03,17,820	1,02,11,300	1,03,28,473

For and on behalf of the Board
Silly Monks Entertainment Limited

Date: 29-10-2024
Place: Hyderabad


Tekulapalli Sanjay Reddy
 (Managing Director)
 DIN: 00297272


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 unaudited cash flows for the half year ended on september 30, 2024
(All amounts in INR lakhs, unless otherwise stated)

Particulars	Year ended	
	Sep 30, 2024	March 31, 2024
A. Cash flows from operating activities		
Net profit/(loss) before tax	13.32	5.54
Adjustments for:		
Capital WIP and Property, plant and equipment written off	-	-
Dividend income	-	-
Interest income from financial assets at amortised cost	(2.72)	(2.66)
Interest on lease liability	2.37	6.77
Profit/loss on sale of property, plant and equipment	-	-
Liabilities no longer required written back	-	(98.10)
Expected credit loss	-	-
Provision for Doubtful Advances	-	-
Gain/Loss on Cancellation of Lease	-	(0.93)
Interest Income on Security Deposit	(0.22)	(0.56)
Bad Debts Written Off/ Assets Written Off	-	16.39
Gratuity Expense	3.47	-
Share Based Payment Expense	4.79	14.19
Impairment of Investment	-	-
Depreciation and amortisation expense	22.10	88.08
Other Non Cash items	(6.62)	-
Operating profit before working capital changes	36.48	28.72
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	(53.63)	25.58
Increase/(decrease) in other financial liabilities	0.70	5.84
Increase/(decrease) in employee benefit obligations	(1.61)	5.85
Increase/(decrease) in other current liabilities	3.65	(1.85)
Increase/(decrease) in Non Current Liabilities	-	122.02
(Increase)/decrease in inventories	(13.59)	(5.23)
(Increase)/decrease in trade receivables	77.32	(23.09)
(Increase)/decrease in other financial assets	-	5.00
(Increase)/decrease in other current assets	(131.04)	18.54
Cash generated from operating activities	(81.73)	181.37
Income taxes paid		
Net cash inflow/(outflow) from operating activities (A)	(81.73)	181.37
B. Cash flows from investing activities		
Purchase of property, plant and equipment & ROU Asset(Net)	(2.37)	(127.24)
Loans repaid by parties	(20.00)	0.03
Sale of property, plant and equipment	-	-
Payments for intangible assets	-	-
Deposits with banks/ (deposits matured)	-	-
Dividend from investments measured at fair value	-	-
Gain/Loss on Cancellation of Lease	-	0.93
Interest income from financial assets at amortised cost	2.72	2.66
Purchase/sale of investments	0.19	-
Investment in subsidiary	-	-
Net cash inflow/(outflow) from investing activities (B)	(19.46)	(123.62)
C. Cash flows from financing activities		
Proceeds from Issue of Equity Shares	-	-
Proceeds from long term borrowings	50.00	-
Interest on Lease Liability	(2.37)	(6.77)
Payment of Lease Liability	(12.36)	(30.87)
Repayment of borrowings	-	-
Dividend paid	-	-
Interest paid	-	-
Net cash inflow/(outflow) from financing activities (C)	35.27	(37.65)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(65.92)	20.10
Cash and cash equivalents at beginning of period	165.88	145.78
Cash and cash equivalents at end of period	99.96	165.88
<i>Cash and cash equivalents as per above comprise of the following:</i>		
Cash on hand	-	-
Balance with banks in current accounts	6.53	49.31
Balance with banks in deposit accounts	93.43	116.56

For and on behalf of the Board
Silly Monks Entertainment Limited

Date 29-10-2024
Place: Hyderabad


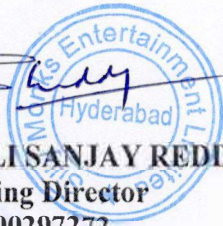

Teekapalli Sanjay Reddy
(Managing Director)
DIN: 00297272


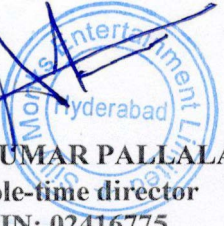

Anil Kumar Pallala
(Whole Time Director)
DIN: 02416775

Notes:

1. The unaudited standalone financial results for the second quarter ended 30th September, 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 29th October, 2024. The Statutory Auditors of the Company have carried out the Limited Review of the financial results.
2. The financial results have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and pursuant to Regulation 33 of SEBI (Listing obligation and disclosure requirement) Regulations, 2015.
3. The Company is engaged in the business of "Media and Entertainment Services" and has only one reportable segment.
4. Figures of the previous period have been regrouped/reclassified wherever necessary to make the comparable with the figures of the current period.
5. The above results are available on our company's website www.sillymonks.com.

For SILLY MONKS ENTERTAINMENT LIMITED



TEKULAPALLI SANJAY REDDY
Managing Director
DIN: 00297272



ANIL KUMAR PALLALA
Whole-time director
DIN: 02416775

Date: 29.10.2024
Place: Hyderabad



Independent Auditor's Review Report on the Quarter and half year ended Unaudited Standalone Financial Results of the Company pursuant to the Regulations 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 for the quarter and half year ended September 30, 2024 (the "statement") of Silly Monks Entertainment Limited (the "Company") attached herewith, being submitted by the 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 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.

For M/s. NSVR & ASSOCIATES LLP

Chartered accountants

FRN: 008801S/S200060

V. Gangadhara Rao

V. Gangadhara Rao

Partner

Membership No: 219486

UDIN : 24219486BKFB DY7171

Place: Hyderabad

Date : 29-10-2024



SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

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

Unaudited consolidated statement of assets and liabilities as at september 30, 2024
(All amounts in INR Lakhs, unless otherwise stated)

Particulars		As at September 30,2024	As at March 31, 2024
I	Assets		
	Non-current assets		
	Property, plant and equipment	17.78	17.77
	Capital work-in-progress	-	-
	Goodwill	-	0.08
	Other intangible assets	19.74	25.20
	Intangible assets under development	7.36	7.36
	Right of use assets	42.58	56.77
	Financial assets		
	(a) Investment in subsidiary	-	-
	(b) Investments	8.30	8.49
	(c) Loans	81.20	81.20
	(d) Other financial assets	5.30	5.08
	Deferred tax assets (net)	198.06	203.75
	Current assets		
	Inventories	184.82	171.23
	Financial assets		
	(a) Investments	-	-
	(b) Trade receivables	2.82	84.01
	(c) Cash and cash equivalents	154.10	197.07
	(d) Bank balances other than (c) above	-	-
	(e) Loans	236.11	216.11
	Current tax assets	-	-
	Other current assets	176.13	45.09
	Total	1,134.30	1,119.22
II	Equity and liabilities		
	Equity		
	Equity share capital	1,021.13	1,021.13
	Other equity		
	(a) Reserves and surplus	(274.39)	(283.10)
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	42.65	55.01
	(b) Provisions	36.30	33.20
	(c) Deferred tax liabilities (Net)	-	-
	Current liabilities		
	Financial liabilities		
	(a) Borrowings	50.00	-
	(b) Trade payables	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues other than micro enterprises and small enterprises	212.52	249.30
	(c) Other financial liabilities	39.84	39.36
	(d) Provisions	2.41	2.18
	(e) Other current liabilities	3.85	2.14
	Total	1,134.30	1,119.22

For and on behalf of the Board
Silly Monks Entertainment Limited

Date: 29-10-2024
Place: Hyderabad


Tekulapalli Sanjay Reddy
 (Managing Director)
 DIN: 00297272


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 Unaudited Consolidated Financial Results for the period ended September 30,2024
(All amounts in INR lakhs, unless otherwise stated)

Particulars	Quarter ended			Half Year ended		Year ended
	Sep 30, 2024 (Unaudited)	Sep 30, 2023 (Unaudited)	Jun 30,2024 (Unaudited)	Sep 30, 2024 (Unaudited)	Sep 30, 2023 (Unaudited)	March 31, 2024 (Audited)
I Revenue from operations	678.20	494.66	596.37	1,274.58	1,083.54	2,219.29
II Other income	1.42	1.27	8.15	9.56	1.86	3.89
III Total income (I + II)	679.62	495.94	604.52	1,284.14	1,085.41	2,223.18
IV Expenses:						
Changes in inventories	(13.56)	(6.96)	(0.04)	(13.59)	(4.28)	(5.23)
Direct cost	602.73	421.83	510.37	1,113.10	946.15	1,886.05
Employee benefit expense	52.64	43.10	52.38	105.01	81.36	176.39
Finance cost	1.11	1.84	1.26	2.37	1.84	7.00
Depreciation and amortisation expense	11.06	23.73	11.04	22.10	39.55	88.08
Other expenses	18.97	15.14	22.25	41.22	40.01	61.44
Total expenses	672.95	498.68	597.26	1,270.21	1,104.64	2,213.71
V Profit before tax (III-IV)	6.67	(2.74)	7.27	13.94	(19.23)	9.46
VI Income tax expense:						
- Current tax	-	-	-	-	-	-
- Deferred tax	(0.63)	(4.48)	6.85	6.22	(8.17)	9.67
Total tax expense	(0.63)	(4.48)	6.85	6.22	(8.17)	9.67
VII Profit/(loss) for the year (V-VI)	7.30	1.74	0.42	7.72	(11.06)	(0.21)
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
- Remeasurement of post-employment benefit obligations	(2.15)	-	0.68	(1.47)	-	3.95
- Income tax relating to these items	0.54	-	(0.17)	0.37	-	(0.99)
Items that will be reclassified to profit or loss						
- Foreign currency Translation Reserve	(0.63)	(0.41)	2.45	1.82	(0.45)	(3.64)
Other comprehensive income for the year	(2.24)	(0.41)	2.96	0.72	(0.45)	(0.68)
IX Total comprehensive income (VII+VIII)	5.06	1.33	3.38	8.44	(11.51)	(0.89)
Profit/(loss) attributable to -						
Owners	7.30	1.74	0.42	7.72	(11.06)	(0.21)
Non-controlling interest						
Other comprehensive income attributable to -						
Owners	(0.63)	(0.41)	2.45	1.82	(0.45)	(3.64)
Non-controlling interest						
Total comprehensive income attributable to -						
Owners	5.06	1.33	3.38	8.44	(11.51)	(0.89)
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	0.07	(0.10)	0.00	0.08	(0.11)	(0.00)
- Diluted	0.07	(0.10)	0.00	0.07	(0.11)	(0.00)
XI earnings per equity share						
- Basic	1,02,11,300	1,02,11,300	1,02,11,300	1,02,11,300	1,02,11,300	1,02,11,300
- Diluted	1,03,28,689	1,03,53,270	1,03,83,043	1,03,17,820	1,02,82,673	1,03,28,473

For and on behalf of the Board
Silly Monks Entertainment Limited

Date: 27-10-2024
Place: Hyderabad


Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272


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 unaudited cash flows for the half year ended on september 30, 2024
(All amounts in INR lakhs, unless otherwise stated)

Particulars	Year ended	
	Sep 30, 2024	March 31, 2024
A. Cash flows from operating activities		
Net profit/(loss) before tax	13.94	(16.98)
Adjustments for:		
Capital WIP and Property, plant and equipment written off	-	-
Dividend income	-	-
Interest income from financial assets at amortised cost	(2.72)	(2.66)
Interest on lease liability	2.37	6.77
Profit/loss on sale of property, plant and equipment	-	-
Liabilities no longer required written back	-	(98.10)
Expected credit loss	-	-
Provision for Doubtful Advances	-	-
Gain/Loss on Cancellation of Lease	-	(0.93)
Interest Income on Security Deposit	(0.22)	(0.56)
Bad Debts Written Off/ Assets Written Off	-	16.39
Gratuity Expense	3.47	-
Share Based Payment Expense	4.79	14.19
Impairment of Investment	-	-
Depreciation and amortisation expense	22.10	88.08
Other Non Cash items	(6.62)	-
Operating profit before working capital changes	37.10	6.19
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	(36.78)	(25.99)
Increase/(decrease) in other financial liabilities	0.48	5.74
Increase/(decrease) in employee benefit obligations	(1.61)	5.85
Increase/(decrease) in other current liabilities	3.65	(1.85)
Increase/(decrease) in Non Current Liabilities	-	122.02
(Increase)/decrease in inventories	(13.59)	(5.23)
(Increase)/decrease in trade receivables	81.19	(27.01)
(Increase)/decrease in other financial assets	-	5.00
(Increase)/decrease in other current assets	(131.04)	18.54
Cash generated from operating activities	(60.60)	103.27
Income taxes paid	-	-
Net cash inflow/(outflow) from operating activities (A)	(60.60)	103.27
B. Cash flows from investing activities		
Purchase of property, plant and equipment (Net)	(2.37)	(127.24)
Loans repaid by parties	(20.00)	0.03
Sale of property, plant and equipment	-	-
Payments for intangible assets	-	-
Deposits with banks/ (deposits matured)	-	-
Dividend from investments measured at fair value	-	-
Gain/Loss on Cancellation of Lease	-	0.93
Interest income from financial assets at amortised cost	2.72	2.66
Purchase/sale of investments	0.19	-
Investment in subsidiary	-	-
Net cash inflow/(outflow) from investing activities (B)	(19.46)	(123.62)
C. Cash flows from financing activities		
Change in Other Equity	-	-
Proceeds from long term borrowings	50.00	-
Interest on Lease Liability	(2.37)	-6.77
Payment of Lease Liability	(12.36)	-30.87
Repayment of borrowings	-	-
Dividend paid	-	-
Interest paid	-	-
Net cash inflow/(outflow) from financing activities (C)	35.27	(37.65)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(44.79)	(57.99)
Cash and cash equivalents at beginning of period	197.08	258.71
Foreign Currency Translation reserve	1.82	(3.64)
Cash and cash equivalents at end of period	154.10	197.08
<i>Cash and cash equivalents as per above comprise of the following:</i>		
Cash on hand	-	-
Balance with banks in current accounts	60.67	80.51
Balance with banks in deposit accounts	93.43	116.56

For and on behalf of the Board
Silly Monks Entertainment Limited

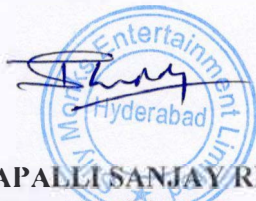
Date: 29-10-2024
Place: Hyderabad



Notes:

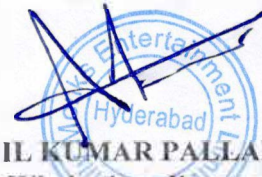
1. The unaudited consolidated financial results for the second quarter ended 30th September, 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company held on 29th October, 2024. The Statutory Auditors of the Company have carried out the Limited Review of the financial results.
2. The financial results have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and pursuant to Regulation 33 of SEBI (Listing obligation and disclosure requirement) Regulations, 2015.
3. The Company is engaged in the business of "Media and Entertainment Services" and has only one reportable segment.
4. Figures of the previous period have been regrouped/reclassified wherever necessary to make the comparable with the figures of the current period.
5. The above results are available on our company's website www.sillymonks.com.

For SILLY MONKS ENTERTAINMENT LIMITED



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TEKULAPALLI SANJAY REDDY
Managing Director
DIN: 00297272



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ANIL KUMAR PALLALA
Whole-time director
DIN: 02416775

Date: 29.10.2024
Place: Hyderabad



Independent Auditor's Review Report on the Quarter and half year ended Unaudited Consolidated Financial Results of the Company pursuant to the Regulations 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 for the quarter and half year ended September 30, 2024 (the "statement") of Silly Monks Entertainment Limited (the "Company") 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



NSVR & ASSOCIATES LLP

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.1,187.27 lakhs, total net profit of Rs. 0.62 lakhs for the half year ended September 30, 2024 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/S2000060



V. Gangadhara Rao N

Partner

Membership No: 219486

UDIN : 24219486BKFBZ2910

Place: Hyderabad

Date : 29-10-2024