

SMEI/SECT/63/2024-25

Date: 30th January, 2025

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

Scrip Code: SILLYMONKS

Dear Sir / Madam,

Sub: Outcome of the Board Meeting dated 30th January, 2025

Ref: Our Letter No. SMEL/SECT/59/2024-25, dated 26th December, 2024

This is to inform you that the Board of Directors at its Meeting held today, i.e., January 30, 2025, has inter alia -

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Third Quarter ended December 31, 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.

The Board Meeting commenced at 11.00 A.M. and concluded at 13.30 P.M.

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

Thanking You.

Yours faithfully,
For Silly Monks Entertainment Limited

Srilekha Donthineni
Company Secretary & Compliance Officer

Encl: As above





Independent Auditor's Review Report on the Quarter and nine months ended 31st December, 2024 Unaudited Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

1. We have reviewed the accompanying statement of unaudited financial results of **SILLY MONKS ENTERTAINMENT LIMITED** ('the Company') for the quarter ended 31st December 2024 and the year to date results for the period from 01st April 2024 to 31st December 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



NSVR & ASSOCIATES LLP



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

For M/s. NSVR & ASSOCIATES LLP

Chartered accountants

FRN: 008801S/S200060

V. Gangadhara Rao



V. Gangadhara Rao N

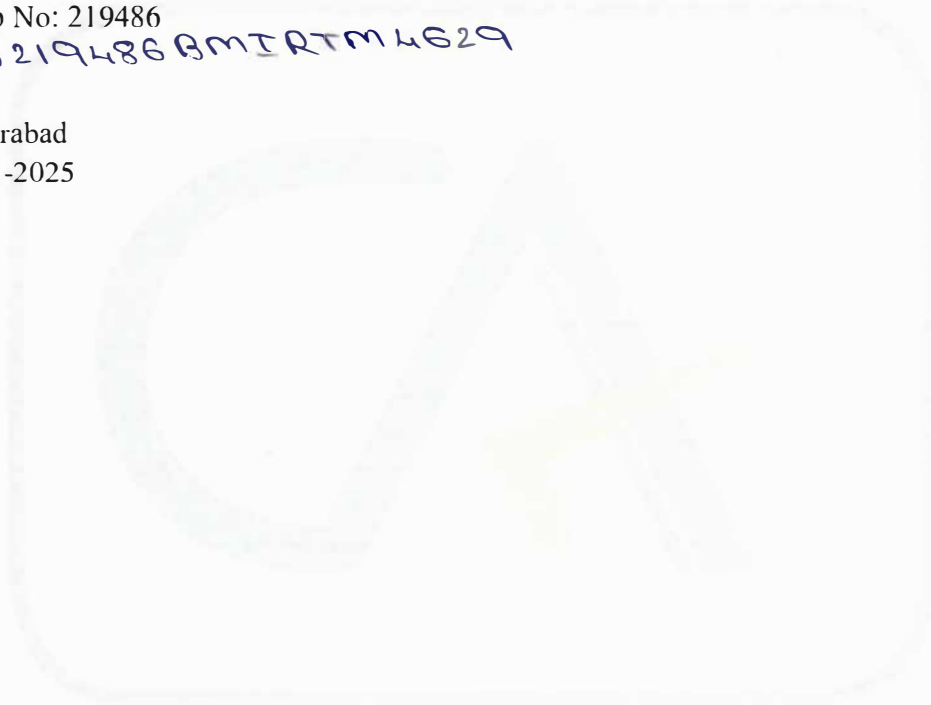
Partner

Membership No: 219486

UDIN: 25219486BMIRTM4629

Place: Hyderabad

Date : 30-01-2025



SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

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

Statement of Unaudited Standalone Financial Results for the quarter & nine months ended December 31, 2024

(All amounts in INR lakhs, unless otherwise stated)

Particulars	Quarter ended			Nine months ended		Year ended
	Dec 31, 2024	Sep 30, 2024	Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	139.33	139.20	153.18	400.57	546.97	732.94
II Other income	1.68	1.42	1.21	11.24	3.08	3.87
III Total income (I + II)	141.01	140.61	154.39	411.81	550.05	736.81
IV Expenses:						
Changes in inventories	(0.00)	(13.56)	17.09	(13.59)	12.82	(5.23)
Direct cost	58.54	58.33	61.33	159.15	323.70	395.13
Employee benefit expense	56.50	52.64	34.48	161.52	115.85	176.39
Finance cost	0.96	1.11	1.58	3.33	3.42	7.00
Depreciation and amortisation expense	11.31	11.06	22.95	33.41	62.50	88.08
Other expenses	12.06	27.94	15.24	53.05	55.01	61.02
Total expenses	139.38	137.52	152.67	396.87	573.28	722.38
V Profit before tax (III-IV)	1.63	3.09	1.72	14.94	(23.23)	14.43
VI Income tax expense:						
- Current tax	-	-	-	-	-	-
- Deferred tax	(9.19)	(0.62)	1.63	(2.96)	(6.54)	9.67
Total tax expense	(9.19)	(0.62)	1.63	(2.96)	(6.54)	9.67
VII Profit/(loss) for the year (V-VI)	10.82	3.71	0.09	17.90	(16.69)	4.76
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
- Remeasurement of post-employment benefit obligations	3.13	(2.15)	-	1.66	-	3.95
- Income tax relating to these items	(0.79)	0.54	-	(0.42)	-	(0.99)
Other comprehensive income for the year	2.34	(1.61)	-	1.24	-	2.96
IX Total comprehensive income (VII+VIII)	13.16	2.10	0.09	19.14	(16.69)	7.71
X Paidup equity share capital (Face Value of Rs. 10/- each)	1,023.54	1,021.13	1,021.13	1,023.54	1,021.13	1,021.13
XI Earnings per equity share (in Rupees)						
- Basic	0.11	0.04	0.00	0.18	(0.16)	0.08
- Diluted	0.10	0.04	0.00	0.17	(0.16)	0.07
Weighted average equity shares used in computing earnings per equity share						
- Basic	1,02,30,932	1,02,11,300	1,02,11,300	1,02,17,868	1,02,11,300	1,02,11,300
- Diluted	1,03,93,129	1,03,28,689	1,05,57,351	1,03,68,622	1,03,27,070	1,03,28,473

Notes :

- The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.
- The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 30th January 2025.
- The Statutory Auditors of the Company have carried out limited review of the above un 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.
- The entire operations of the Company relate to only one segment . Hence segmental reporting as per Ind AS 108 is not made.
- The financials results for the quarter ended 31.12.2024 are also available on the National stock exchange website and on the company's website.
- Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation .

For Silly Monks Entertainment Limited

Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272


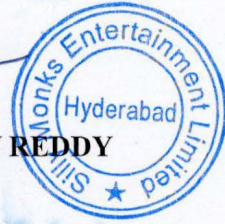
Anil Kumar Pallala
(Whole Time Director)
DIN: 02416775



Date: 30-01-2025
Place: Hyderabad

Notes:

1. The unaudited standalone financial results for the third quarter ended 31st December, 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 30th January, 2025. 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 Standard) 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: 30.01.2025
Place: Hyderabad



Independent Auditor's Review Report on the Quarter and nine months ended 31st December, 2024 Unaudited Consolidated Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of SILLY MONKS ENTERTAINMENT LIMITED for the quarter ended 31st December 2024 and the year to date results for the period 01st April 2024 to 31st December 2024 ('the Statement') 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)

EG





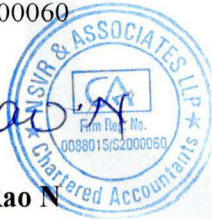
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the management and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial information of Subsidiary, Dream Boat Entertainment LLC, included in the Consolidated unaudited interim financial information of the entity included in the Group, whose information reflects total revenues of Rs.1,835.76 lakhs, total net profit of Rs. 2.99 lakhs for the period ended December 31st 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/S200060

V. Gangadhara Rao



V. Gangadhara Rao N

Partner

Membership No: 219486

UDIN: 25219486 8MIRTN8412

Place: Hyderabad

Date : 30-01-2025

SILLY MONKS ENTERTAINMENT LIMITED

CIN: L92120TG2013PLC090132

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

Statement of Unaudited Consolidated Financial Results for the quarter nine months ended December 31, 2024


(All amounts in INR lakhs, unless otherwise stated)

Particulars	Quarter ended			Nine months ended		Year ended
	Dec 31, 2024	Sep 30, 2024	Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	703.09	678.20	598.98	1,977.67	1,682.52	2,219.29
II Other income	1.68	1.42	1.22	11.24	3.08	3.89
III Total income (I + II)	704.77	679.62	600.20	1,988.91	1,685.60	2,223.18
IV Expenses:						
Changes in inventories	-	(13.56)	17.10	(13.59)	12.82	(5.23)
Direct cost	619.91	602.73	506.88	1,733.01	1,453.03	1,886.05
Employee benefit expense	56.50	52.64	34.49	161.52	115.85	176.39
Finance cost	0.96	1.11	1.58	3.33	3.42	7.00
Depreciation and amortisation expense	11.31	11.06	22.95	33.41	62.50	88.08
Other expenses	12.10	18.97	15.35	53.31	55.36	61.44
Total expenses	700.78	672.95	598.34	1,970.99	1,702.97	2,213.71
V Profit before tax (III-IV)	3.99	6.67	1.86	17.93	(17.37)	9.46
VI Income tax expense:						
- Current tax	-	-	-	-	-	-
- Deferred tax	(9.18)	(0.63)	1.63	(2.96)	(6.54)	9.67
Total tax expense	(9.18)	(0.63)	1.63	(2.96)	(6.54)	9.67
VII Profit/(loss) for the year (V-VI)	13.17	7.30	0.23	20.89	(10.83)	(0.21)
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
- Remeasurement of post-employment benefit obligations	3.13	(2.15)	-	1.66	-	3.95
- Income tax relating to these items	(0.79)	0.54	-	(0.42)	-	(0.99)
Items that will be reclassified to profit or loss						
- Foreign currency Translation Reserve	(3.25)	(0.63)	(0.07)	(1.43)	(0.52)	(3.64)
Other comprehensive income for the year	(0.91)	(2.24)	(0.07)	(0.19)	(0.52)	(0.68)
IX Total comprehensive income (VII+VIII)	12.26	5.06	0.16	20.70	(11.35)	(0.89)
Profit/(loss) attributable to -						
Owners	13.17	7.30	0.23	20.89	(10.83)	(0.21)
Non-controlling interest						
Other comprehensive income attributable to -						
Owners	(3.25)	(0.63)	(0.07)	(1.43)	(0.52)	(3.64)
Non-controlling interest						
Total comprehensive income attributable to -						
Owners	12.26	5.06	0.16	20.70	(11.35)	(0.89)
Non-controlling interest						
Paidup equity share capital (Face Value of Rs. 10/- each)	1,023.54	1,021.13	1,021.13	1,023.54	1,021.13	1,021.13
X Earnings per equity share (in Rupees)						
- Basic	0.13	0.07	0.00	0.20	(0.11)	(0.00)
- Diluted	0.13	0.07	0.00	0.20	(0.11)	(0.00)
XI Weighted average equity shares used in computing earnings per equity share						
- Basic	1,02,30,932	1,02,11,300	1,02,11,300	1,02,17,868	1,02,11,300	1,02,11,300
- Diluted	1,03,93,129	1,03,28,689	1,05,57,351	1,03,68,622	1,03,27,070	1,03,28,473

Notes :

- The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.
- The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 30th January 2025
- The Statutory Auditors of the Company have carried out limited review of the above un audited financial results and their Report has been placed before the Board at the said Meeting as
- The entire operations of the Company relate to only one segment . Hence segmental reporting as per Ind AS 108 is not made.
- The financials results for the quarter ended 31.12.2024 are also available on the Bombay stock exchange website, the National stock exchange website and on the company's website.
- Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation .

For Silly Monks Entertainment Limited


Tekulapalli Sanjay Reddy
Managing Director
DIN: 00297272


Anil Kumar Pallala
(Whole Time Director)
DIN: 02416775

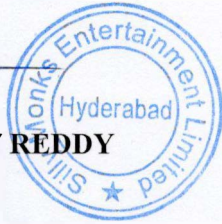
Date: 30-01-2025
Place: Hyderabad

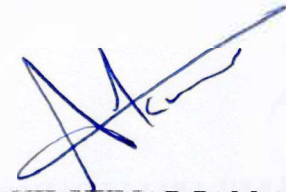
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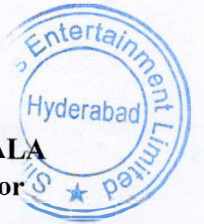
1. The unaudited consolidated financial results for the third quarter ended 31st December, 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company held on 30th January, 2025. The Statutory Auditors of the Company have carried out the Limited Review 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: 30.01.2025
Place: Hyderabad