

**Date: May 30, 2026**

To,  
National Stock Exchange of India Ltd.,  
Exchange Plaza, Plot no. C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400051

**Scrip Code: SILLYMONKS**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting**

In just concluded Board Meeting the Board has considered and approved the following

1. Audited Standalone & Consolidated Financial results for the fourth quarter and year ended 31<sup>st</sup> March, 2026.
2. Audited Standalone & Consolidated Asset & Liabilities Statements for the year ended 31<sup>st</sup> March, 2026.
3. Standalone & Consolidated Cash Flow Statement for the year ended 31<sup>st</sup> March, 2026.
4. Standalone & Consolidated Audit Review Report for the Fourth Quarter and year ended 31<sup>st</sup> March, 2026.
5. Declaration of Standalone & Consolidated Unmodified Opinion for the financial year ended 31<sup>st</sup> March 2026.
6. Resignation of Ms. Mallireddy Sushma Sree from the position of Company Secretary and Compliance Officer of the Company.
7. Appointment of Mr. Itikapati Madhusudana Reddy as Chief Financial Officer of the Company.
8. Appointment of Ms. Naneru Greeshma Sandhya as Company Secretary and Compliance Officer of the Company.
9. Alteration of Objects of the Company, subject to approval of shareholders.
10. Change of Name of the Company from **SILLY MONKS ENTERTAINMENT LIMITED** to **CRESTO TECH LIMITED**, subject to approval of shareholders.



11. To convene an Extra Ordinary General Meeting of the members on Monday, 29<sup>th</sup> June 2026 at registered Office of the Company, to approve the item no 10 &11 mentioned above. Other details regarding the EGM will be disclosed separately.
12. Appointment of Mr. Jineshwar Kumar Sankhala as the Scrutinizer for the ensuing Extra-Ordinary General Meeting to oversee the voting process in a fair and transparent manner.

The details as required under **Regulation 30** of the SEBI Listing Regulations read with SEBI Circular No. SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given in the enclosed **Annexure I**.

The Board meeting commenced at **3:00 p.m.** and concluded **4:30 p.m.**

This is for your information and necessary records.

Thanking you,

**For SILLY MONKS ENTERTAINMENT LIMITED**

**ANISH KUMAR BADUGU**  
Chairman & Managing Director  
DIN: 11635335



**ITEM 7:**

Sl. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. <del>appointment</del> , resignation, <del>removal</del> , <del>death</del> or otherwise:	Ms. Mallireddy Sushma Sree (M. No. A76267) has resigned from the position of Company Secretary & Compliance Officer of the Company
2.	Date of Appointment / <del>Cessation</del>	May 30 2026
3.	Brief profile (in case of appointment)	NA
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA

**ITEM 8:**

Sl. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, <del>resignation</del> , <del>removal</del> , <del>death</del> or otherwise:	Mr. Itikapati Madhusudana Reddy has been appointed as the Chief Financial Officer of the Company
2.	Date of Appointment / <del>Cessation</del>	May 30 2026
3.	Brief profile (in case of appointment)	<p>Mr. Itikapati Madhusudana Reddy is an accomplished entrepreneur and education-focused business professional with academic qualifications in M.A. (English), B.Ed., and LL.B. Alongside his expertise in digital learning initiatives and strategic planning, he has cultivated a solid foundation in financial management through years of service-based business development. His experience includes overseeing budgets, optimizing resource allocation, and driving sustainable revenue growth. He is adept at aligning financial strategy with organizational vision, ensuring compliance, and building systems that support long-term profitability.</p> <p>Passionate about innovation and ethical leadership, Madhusudana combines</p>



		practical financial acumen with a visionary approach to governance and advisory roles. He is well-positioned to provide financial stewardship, strengthen organizational resilience, and deliver long-term value creation as Chief Financial Officer.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Madhusudana Reddy is not related to any other Director of the Company.

**ITEM 9:**

Sl. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, <del>resignation, removal, death</del> or otherwise:	Ms. Naneru Greeshma Sandhya (M. No. A72733) has been appointed as the Whole Time Company Secretary & Compliance Officer of the Company
2.	Date of Appointment / <del>Cessation</del>	May 30 2026
3.	Brief profile (in case of appointment)	Ms. Naneru Greeshma Sandhya (M. No. A72733) is an Associate Member of the Institute of Company Secretaries of India.  She has practical experience in dealing with various corporate legal and compliance matters, with a focus on the Companies Act, SEBI Regulations, and other allied laws. She assisted in various transactions of corporates ensuring smooth compliances, robust Corporate Governance and effective regulatory management.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Ms. Naneru Greeshma Sandhya (M. No. A72733) is not related to any other Director of the Company.



**Date: 30.05.2026**

To

The Board of Directors

Silly Monks Entertainment Limited

Flat No. S 206, H.No 7-2-1813/5, Second Floor S.V.S.S Nivas,  
South Wing, Street No. 1, Czech Colony, Fathenagar Colony,  
K.V.Rangareddy, Balanagar, Telangana, India, 500018

Dear Sir,

**Sub: Resignation from the post of Company Secretary and Compliance Officer of the company**

This is to inform that, I, Mallireddy Sushma Sree, hereby tender my resignation from the position of Company Secretary and Compliance Officer of Silly Monks Entertainment Limited, due to my personal and pre-occupied reasons.

I would like to express my sincere gratitude to the organization for the opportunity to contribute to its success and for the valuable learning experiences I have gained. I am also deeply appreciative of the support and guidance extended to me by the Management throughout my tenure.

I kindly request the Board to facilitate my formal release from duties with effect from 30<sup>th</sup> May, 2026 and to ensure the necessary filings with the Registrar of Companies, Hyderabad, and the Stock Exchange are processed accordingly.

Thanking you

Yours Sincerely

*Mallireddy Sushma sree*

**Mallireddy Sushma Sree**

**Company Secretary and Compliance Officer**

**Membership No.: A76267**

**Accepted by**

**Anish Kumar Badugu**

**Managing Director**

**Silly Monks Entertainment Limited**

**SILLY MONKS ENTERTAINMENT LIMITED**

CIN: L92120TG2013PLC090132

Registered Office Address: Flat No. S 206, H.No 7-2-1813/5, Second Floor S.V.S.S Nivas

South Wing, Street No.1, Czech Colony, Fathenagar Colony, K.V.Rangareddy, Balanagar, Telangana, India,500018

Statement of audited Standalone Financial Results for the quarter and Year ended March 31, 2026

(All amounts in INR lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	Mar 31, 2026	Dec 31, 2025	Mar 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations	116.02	94.87	136.96	561.63	537.52
II Other income	16.63	1.75	2.01	18.71	13.25
III <b>Total income (I + II)</b>	<b>132.65</b>	<b>96.62</b>	<b>138.96</b>	<b>580.34</b>	<b>550.77</b>
IV <b>Expenses:</b>					
Changes in inventories	53.11	-	-	53.11	(13.59)
Direct cost	44.96	84.23	67.50	336.60	226.65
Employee benefit expense	52.54	49.59	45.86	201.64	207.38
Finance cost	0.00	0.30	0.81	1.43	4.14
Depreciation and amortisation expense	7.01	12.52	11.29	41.73	44.70
Other expenses	62.02	18.15	12.68	119.24	65.73
<b>Total expenses</b>	<b>219.65</b>	<b>164.79</b>	<b>138.15</b>	<b>753.76</b>	<b>535.01</b>
V <b>Profit before tax (III-IV)</b>	<b>(87.00)</b>	<b>(68.17)</b>	<b>0.82</b>	<b>(173.42)</b>	<b>15.76</b>
VI <b>Income tax expense:</b>					
- Current tax	-	-	-	-	-
- Deferred tax	20.61	(0.16)	(1.42)	22.07	(4.38)
<b>Total tax expense</b>	<b>20.61</b>	<b>(0.16)</b>	<b>(1.42)</b>	<b>22.07</b>	<b>(4.38)</b>
VII <b>Profit/(loss) for the year (V-VI)</b>	<b>(107.60)</b>	<b>(68.01)</b>	<b>2.24</b>	<b>(195.50)</b>	<b>20.14</b>
VIII <b>Other comprehensive income</b>					
Items that will not be reclassified to profit or loss					
- Remeasurement of post-employment benefit obligations	1.89	-	1.49	1.89	3.15
- Income tax relating to these items	(0.47)	-	(0.38)	(0.47)	(0.79)
<b>Other comprehensive income for the year</b>	<b>1.41</b>	<b>-</b>	<b>1.12</b>	<b>1.41</b>	<b>2.36</b>
IX <b>Total comprehensive income (VII+VIII)</b>	<b>(106.19)</b>	<b>(68.01)</b>	<b>3.36</b>	<b>(194.09)</b>	<b>22.50</b>
<b>Paidup equity share capital (Face Value of Rs. 10/- each)</b>	<b>1,383.58</b>	<b>1,026.08</b>	<b>1,023.54</b>	<b>1,383.58</b>	<b>1,023.54</b>
X <b>Earnings per equity share (in Rupees)</b>					
- Basic	(1.00)	(0.66)	0.02	(1.82)	0.20
- Diluted	(0.89)	(0.66)	0.02	(1.62)	0.19
XI <b>Weighted average equity shares used in computing earnings per equity share</b>					
- Basic	1,07,21,373	1,02,43,093	1,02,35,382	1,07,21,373	1,02,35,382
- Diluted	1,20,92,606	1,03,43,783	1,03,72,971	1,20,92,606	1,03,58,694

**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, 2026 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 30th May 2026. The statutory auditors have expressed an unmodified audit opinion on these results.

c) The Statutory Auditors of the Company have carried out review 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 31.03.2026 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  
Silly Monks Entertainment Limited**

Place : Hyderabad

Date : 30.05.2026

**Anish Kumar Badugu  
Managing Director  
DIN:11635335**

**SILLY MONKS ENTERTAINMENT LIMITED**

**CIN: L92120TG2013PLC090132**

**Registered Office Address:** Flat No. S 206, H.No 7-2-1813/5, Second Floor S.V.S.S Nivas  
South Wing, Street No.1, Czech Colony, Fathenagar Colony, K.V.Rangareddy, Balanagar, Telangana, India,500018

Statement of standalone audited Balance Sheet Balance sheet as on 31 March, 2026

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

Particulars	As at	
	31 March 2026	31 March 2025
<b>I Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	8.45	21.75
Other intangible assets	9.41	14.37
Intangible assets under development	-	7.36
Right of use assets	-	28.38
Financial assets		
(a) Investments	0.77	9.07
(b) Loans	297.31	297.31
(c) Other financial assets	-	16.48
Deferred tax assets (net)	183.59	205.66
	<b>499.53</b>	<b>600.39</b>
<b>Current assets</b>		
Inventories	131.71	184.82
Financial assets		
(a) Investments	-	102.19
(b) Trade receivables	67.68	65.15
(c) Cash and cash equivalents	437.53	3.73
(d) Loans and advances	270.00	20.00
Other current assets	28.40	32.41
	<b>935.32</b>	<b>408.31</b>
<b>Total</b>	<b>1,434.85</b>	<b>1,008.69</b>
<b>II Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital	1,383.58	1,023.54
Other equity	(25.26)	(140.16)
Total equity	<b>1,358.33</b>	<b>883.37</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial Liabilities		
a) Lease liabilities	-	29.69
Provisions	40.53	37.83
	<b>40.53</b>	<b>67.51</b>
<b>Current liabilities</b>		
Financial liabilities		
(a) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	27.99	25.85
(ii) Total outstanding dues other than micro enterprises and small enterprises	-	-
(b) Other financial liabilities	2.02	6.30
Other current liabilities	3.36	23.19
Provisions	2.63	2.46
	<b>35.99</b>	<b>57.81</b>
<b>Total</b>	<b>1,434.85</b>	<b>1,008.69</b>

For and on behalf of the Board  
**Silly Monks Entertainment Limited**

Place: Hyderabad  
Date : 30.05.2026

**Anish Kumar Badugu**  
Managing Director  
DIN:11635335

**SILLY MONKS ENTERTAINMENT LIMITED**

**CIN: L92120TG2013PLC090132**

**Registered Office Address:** Flat No. S 206, H.No 7-2-1813/5, Second Floor S.V.S.S Nivas  
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Statement of standalone audited Balance Sheet Balance sheet as on 31 March, 2026

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

	As at	
	31 March 2026	31 March 2025
<b>A. Cash flows from operating activities</b>		
Net profit/(loss) before tax	(173.42)	15.76
Adjustments for:		
Interest income	(2.41)	(3.54)
Expected credit loss		-
Gain/loss on cancellation of lease		-
Bad debts written off/ assets written off		-
Gratuity expense	6.19268	9.67
Share based payment expense	7.64	3.12
Depreciation and amortisation expense	41.73	44.78
Finance cost	1.43	4.14
<b>Operating profit before working capital changes</b>	<b>(118.84)</b>	<b>69.80</b>
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	2.13	(70.11)
Increase/(decrease) in other financial liabilities	(4.28)	(11.74)
Increase/(decrease) in employee benefit obligations	(1.43)	(1.61)
Increase/(decrease) in other current liabilities	(19.83)	(0.28)
Increase/(decrease) in non current liabilities	-	-
(Increase)/decrease in inventories	53.11	(13.59)
(Increase)/decrease in trade receivables	(2.52)	14.95
(Increase)/decrease in other financial assets	(233.52)	(31.41)
(Increase)/decrease in other current assets	4.01	12.68
<b>Cash generated from operating activities</b>	<b>(321.17)</b>	<b>(31.32)</b>
Income taxes paid		
<b>Net cash inflow/(outflow) from operating activities (A)</b>	<b>(321.17)</b>	<b>(31.32)</b>
<b>B. Cash flows from investing activities</b>		
Purchase of property, plant and equipment & ROU Asset	12.27	(9.46)
Interest income from financial assets at amortised cost	2.41	3.54
Purchase/sale of investments	110.50	(102.00)
<b>Net cash inflow/(outflow) from investing activities (B)</b>	<b>125.17</b>	<b>(107.93)</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issue of equity shares	660.91	2.41
Payment of lease liability	(31.11)	(25.32)
Increase in lease liability		-
<b>Net cash inflow/(outflow) from financing activities (C)</b>	<b>629.80</b>	<b>(22.91)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>433.81</b>	<b>(162.16)</b>
Cash and cash equivalents at beginning of period	3.73	165.88
<b>Cash and cash equivalents at end of year</b>	<b>437.53</b>	<b>3.73</b>
	<b>As at</b>	
	<b>31 March 2026</b>	<b>31 March 2025</b>
<i>Cash and cash equivalents as per above comprise of the following:</i>		
Cash on hand		-
Balance with banks in current accounts	437.53	3.73
Balance with banks in deposit accounts		-
	<b>437.53</b>	<b>3.73</b>

Place: Hyderabad  
Date: 30.05.2026

For and on behalf of the Board  
**Silly Monks Entertainment Limited**

**Anish Kumar Badugu**  
Managing Director  
DIN:11635335

## 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 2026, 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:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- 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 2026.

#### 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



NSVR & ASSOCIATES LLP

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

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 2026 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.

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**

Partner

Membership No: 219486

UDIN: 26219486FFZZQK2955

Place: Hyderabad

Date: 30-05-2026

**Date: May 30, 2026**

To,  
National Stock Exchange of India Ltd.,  
Exchange Plaza, Plot no. C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400051

**Scrip Code: SILLYMONKS**

Respected Sir,

*Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion*

**DECLARATION FOR UNMODIFIED OPINION**

I, Anish Kumar Badugu, Chairman & Managing Director of **M/s. Silly Monks Entertainment Limited** having its registered office at Flat No. S 206, H.No 7-2-1813/5, Second Floor S.V.S.S Nivas, South Wing, Street No. 1, Czech Colony, Fathenagar Colony, K.V.Rangareddy, Balanagar, Telangana, India, 500018 hereby declare that, the Statutory Auditors of the Company M/s. **NSVR & ASSOCIATES LLP**, Chartered Accountants, (Firm Reg No: 008801S/S200080) have issued an Audit Report with unmodified opinion on Audited Standalone Financial Results for the quarter & year ended 31<sup>st</sup> March 2026.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended vide circular no. CIR/CFD/CMD/56/2016 dated 27-05-2016.

Yours Faithfully,

**For SILLY MONKS ENTERTAINMENT LIMITED**

**ANISH KUMAR BADUGU**  
Chairman & Managing Director  
DIN: 11635335



**SILLY MONKS ENTERTAINMENT LIMITED**

**CIN: L92120TG2013PLC090132**

Registered Office Address: Flat No. S 206, H.No 7-2-1813/5, Second Floor S.V.S S Nivas  
South Wing, Street No.1, Czech Colony, Fathenagar Colony, K.V.Rangareddy, Balanagar, Telangana, India,500018  
Statement of audited Consolidated Financial Results for the fourth quarter and Year ended March 31, 2026  
(All amounts in INR lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations	507.18	564.15	646.64	2,307.82	2,624.31
II Other income	16.63	1.75	2.00	18.71	13.25
<b>III Total income (I + II)</b>	<b>523.81</b>	<b>565.90</b>	<b>648.64</b>	<b>2,326.53</b>	<b>2,637.55</b>
IV <b>Expenses:</b>					
Changes in inventories	53.11	-	-	53.11	(13.59)
Direct cost	439.87	552.43	580.00	2,085.14	2,313.01
Employee benefit expense	52.54	49.59	45.86	201.64	207.38
Finance cost	0.00	0.30	0.81	1.43	4.14
Depreciation and amortisation expense	7.01	12.52	11.29	41.73	44.70
Other expenses	62.51	18.17	12.76	120.10	66.07
<b>Total expenses</b>	<b>615.04</b>	<b>633.01</b>	<b>650.72</b>	<b>2,503.15</b>	<b>2,621.71</b>
V <b>Profit before tax (III-IV)</b>	<b>(91.23)</b>	<b>(67.11)</b>	<b>(2.08)</b>	<b>(176.61)</b>	<b>15.84</b>
VI Income tax expense:					
- Current tax	-	-	-	-	-
- Deferred tax	20.61	(0.16)	(1.42)	22.07	(4.38)
<b>Total tax expense</b>	<b>20.61</b>	<b>(0.16)</b>	<b>(1.42)</b>	<b>22.07</b>	<b>(4.38)</b>
VII <b>Profit/(loss) for the year (V-VI)</b>	<b>(111.84)</b>	<b>(66.95)</b>	<b>(0.66)</b>	<b>(198.69)</b>	<b>20.22</b>
VIII <b>Other comprehensive income</b>					
Items that will not be reclassified to profit or loss					
- Remeasurement of post-employment benefit obligations	1.89	-	1.49	1.89	3.15
- Income tax relating to these items	(0.47)	-	(0.37)	(0.47)	(0.79)
Items that will be reclassified to profit or loss	-	-	-	-	-
- Foreign currency Translation Reserve	(7.95)	(1.81)	(1.74)	(33.59)	(3.17)
<b>Other comprehensive income for the year</b>	<b>(6.54)</b>	<b>(1.81)</b>	<b>(0.62)</b>	<b>(32.18)</b>	<b>(0.81)</b>
IX <b>Total comprehensive income (VII+VIII)</b>	<b>(118.38)</b>	<b>(68.76)</b>	<b>(1.28)</b>	<b>(230.87)</b>	<b>19.41</b>
<b>Profit/(loss) attributable to -</b>					
Owners	(111.84)	(66.95)	(0.67)	(198.69)	20.22
Non-controlling interest	-	-	-	-	-
<b>Other comprehensive income attributable to -</b>					
Owners	(7.95)	(1.81)	(1.74)	(33.59)	(3.17)
Non-controlling interest	-	-	-	-	-
<b>Total comprehensive income attributable to -</b>	<b>(118.38)</b>	<b>(68.76)</b>	<b>(1.28)</b>	<b>(230.87)</b>	<b>19.41</b>
Non-controlling interest	-	-	-	-	-
<b>Paidup equity share capital (Face Value of Rs. 10/- each)</b>	<b>1,383.58</b>	<b>1,026.08</b>	<b>1,023.54</b>	<b>1,383.58</b>	<b>1,021.13</b>
X <b>Earnings per equity share (in Rupees)</b>					
- Basic	(1.04)	(0.65)	(0.01)	(1.85)	0.20
- Diluted	(0.92)	(0.65)	(0.01)	(1.64)	0.19
XI <b>Weighted average equity shares used in computing earnings per equity share</b>					
- Basic	1,07,21,373	1,02,43,093	1,02,35,382	1,07,21,373	1,02,35,382
- Diluted	1,20,92,606	1,03,43,783	1,03,72,971	1,20,92,606	1,03,72,971

**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, 2026 and the audited Consolidated financial statements upto the end of the third 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 30th May 2026. The statutory auditors have expressed an unmodified audit opinion on these results.

c) The Statutory Auditors of the Company have carried out review 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 31.03.2026 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**  
**Silly Monks Entertainment Limited**

Place : Hyderabad  
Date : 30.05.2026

**Anish Kumar Badugu**  
Managing Director  
DIN:11635335

**SILLY MONKS ENTERTAINMENT LIMITED**

**CIN: L92120TG2013PLC090132**

Registered Office Address: Flat No. S 206, H.No 7-2-1813/5, Second Floor S.V.S.S Nivas  
South Wing, Street No.1, Czech Colony, Fathenagar Colony, K.V.Rangareddy, Balanagar, Telangana, India,500018

Statement of audited Consolidated Financial Results for the fourth quarter and Year ended March 31, 2026

*(All amounts in INR Lakhs, unless otherwise stated)*

Particulars		As at March 31,2026	As at March 31,2025
<b>I</b>	<b>Assets</b>		
	<b>Non-current assets</b>		
	Property, plant and equipment	8.45	21.75
	Other intangible assets	9.41	14.37
	Intangible assets under development	-	7.36
	Right of use assets	-	28.38
	Financial assets		
	(a) Investments	-	8.30
	(b) Loans & Advances	297.31	297.31
	(c) Other financial assets	-	16.48
	Deferred tax assets (net)	183.59	205.66
	<b>Current assets</b>		
	Inventories	132	184.82
	Financial assets		
	(a) Investments	-	102.19
	(b) Trade receivables	68.27	68.29
	(c) Cash and cash equivalents	464.35	69.69
	(d) Loans and advances	270.00	20.00
	Other current assets	28.40	32.41
	<b>Total</b>	<b>1,461.48</b>	<b>1,077.01</b>
<b>II</b>	<b>Equity and liabilities</b>		
	<b>Equity</b>		
	Equity share capital	1383.58	1,023.54
	Other equity	-184.1	(262.25)
		<b>1199.5</b>	<b>761.29</b>
	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	Financial liabilities		
	(a) Lease liabilities	0.0	29.69
	Provisions	40.5	37.83
	<b>Current liabilities</b>		
	Financial liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises		-
	(ii) Total outstanding dues other than micro enterprises and small enterprises	202.2	216.27
	(b) Other financial liabilities	13.3	6.30
	Other current liabilities	3.4	23.19
	Provisions	2.6	2.46
	<b>Total</b>	<b>1,461.48</b>	<b>1,077.01</b>

For and on behalf of the Board  
**Silly Monks Entertainment Limited**

Place : Hyderabad  
Date: 30.05.2026

**Anish Kumar Badugu**  
Managing Director  
DIN:11635335

**SILLY MONKS ENTERTAINMENT LIMITED**

**CIN: L92120TG2013PLC090132**

Registered Office Address: Flat No. S 206, H.No 7-2-1813/5, Second Floor S.V.S.S Nivas  
South Wing, Street No.1, Czech Colony, Fathenagar Colony, K.V.Rangareddy, Balanagar, Telangana, India,500018  
Statement of audited Consolidated Financial Results for the fourth quarter and Year ended March 31, 2026  
(All amounts in INR lakhs, unless otherwise stated)

Particulars	Year ended	
	March 31, 2026	March 31, 2025
<b>A. Cash flows from operating activities</b>		
Net profit/(loss) before tax	(176.61)	15.84
Adjustments for:		-
Interest income	(2.78)	(3.54)
Gain/Loss on cancellation of lease	(0.59)	-
Bad debts written off/ assets written off		-
Gratuity expense	6.19	9.67
Share based payment expense	7.64	3.12
Depreciation and amortisation expense	41.73	44.78
Finance cost	1.43	
<b>Operating profit before working capital changes</b>	<b>(122.99)</b>	<b>69.88</b>
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	(14.11)	(33.03)
Increase/(decrease) in other financial liabilities	7.05	(11.74)
Increase/(decrease) in employee benefit obligations	(1.43)	(1.61)
Increase/(decrease) in other current liabilities	(19.83)	(0.28)
Increase/(decrease) in non current liabilities		4.14
(Increase)/decrease in inventories	53.11	(13.59)
(Increase)/decrease in trade receivables	0.02	15.72
(Increase)/decrease in other financial assets	(233.52)	(31.40)
(Increase)/decrease in other current assets	4.01	12.68
<b>Cash generated from operating activities</b>	<b>(327.68)</b>	<b>10.76</b>
Income taxes paid		-
<b>Net cash inflow/(outflow) from operating activities (A)</b>	<b>(327.68)</b>	<b>10.76</b>
<b>B. Cash flows from investing activities</b>		
Purchase of property, plant and equipment (Net)	12.26	(9.45)
Gain/loss on cancellation of lease	0.59	-
Interest income from financial assets at amortised cost	2.78	3.54
Purchase/sale of investments	110.50	(102.00)
Investment in subsidiary		
<b>Net cash inflow/(outflow) from investing activities (B)</b>	<b>126.13</b>	<b>(107.92)</b>
<b>C. Cash flows from financing activities</b>		
Change in other equity	<b>660.92</b>	2.41
Payment of lease liability	-31.11	(29.46)
<b>Net cash inflow/(outflow) from financing activities (C)</b>	<b>629.81</b>	<b>(27.05)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>428.25</b>	<b>(124.21)</b>
Cash and cash equivalents at beginning of period	69.69	197.08
Foreign currency translation reserve	-33.59	(3.17)
<b>Cash and cash equivalents at end of period</b>	<b>464.35</b>	<b>69.69</b>
<i>Cash and cash equivalents as per above comprise of the following:</i>		
Cash on hand		-
Balance with banks in current accounts	464.35	69.69
Balance with banks in deposit accounts		-

For and on behalf of the Board of Directors  
Silly Monks Entertainment Limited

Place: Hyderabad  
Date: 30.05.2026

**Anish Kumar Badugu**  
Managing Director  
DIN:11635335

## 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 2026, 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:

- includes the annual financial results of the subsidiary Dream Boat Entertainment LLC (Wholly owned subsidiary);
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- 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 2026.

#### 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



S.No.	Particulars	Rs. in lakhs	
		Year ended 31 <sup>st</sup> March 2026	Year ended 31 <sup>st</sup> March 2025
1	Dream Boat Entertainment LLC		
	- Revenue from operations	2,027.43	2,419.04
	- Net profit/(loss)	(3.19)	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 2026 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.

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**

Partner

Membership No: 219486

UDIN: 26219486WSBZKY6914

Place: Hyderabad

Date: 30-05-2026

**Date: May 30, 2026**

To,  
National Stock Exchange of India Ltd.,  
Exchange Plaza, Plot no. C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400051

**Scrip Code: SILLYMONKS**

Respected Sir,

*Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion*

**DECLARATION FOR UNMODIFIED OPINION**

I, Anish Kumar Badugu, Chairman & Managing Director of **M/s. Silly Monks Entertainment Limited** having its registered office at Flat No. S 206, H.No 7-2-1813/5, Second Floor S.V.S.S Nivas, South Wing, Street No. 1, Czech Colony, Fathenagar Colony, K.V.Rangareddy, Balanagar, Telangana, India, 500018 hereby declare that, the Statutory Auditors of the Company **M/s. NSVR & ASSOCIATES LLP**, Chartered Accountants, (Firm Reg No: 008801S/S200080) have issued an Audit Report with unmodified opinion on Audited Consolidated Financial Results for the quarter & year ended 31<sup>st</sup> March 2026.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended vide circular no. CIR/CFD/CMD/56/2016 dated 27-05-2016.

Yours Faithfully,

**For SILLY MONKS ENTERTAINMENT LIMITED**

**ANISH KUMAR BADUGU**  
Chairman & Managing Director  
DIN: 11635335

