CRESTO TECHNO LIMITED

(Formerly known as SILLY MONKS ENTERTAINMENT LIMITED)

Date: 06th November, 2026

To
The Secretary,
National Stock Exchange of India Ltd,
Exchange Plaza, C-1. Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai- 400051
Scrip code: CRESTO

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

In just concluded Board meeting, the Board has considered and approved the following:

1. Un- Audited Financial Statements for the Second quarter and Half Year ended 30th September, 2026 as **Annexure-1**.

2. Limited Review Report for the Second quarter and half year ended 30th September, 2026 as **Annexure- 2**.

Meeting commenced at 5.00 P.M. and concluded at 5.30 P.M.

This is for your information and necessary records.

Thanking you,

Yours faithfully
For **CRESTO TECHNO LIMITED**
(Formerly known as SILLY MONKS ENTERTAINMENT LIMITED)

Badugu Anish Kumar
Digitally signed by Badugu Anish Kumar
Date: 2026.11.06 17:35:07 +05'30'

ANISH KUMAR BADUGU
Managing Director
DIN: 11635335

CRESTO TECHNO LIMITED
(Formerly known as Silly Monks Entertainment Limited)
CIN: L90009TG2013PLC090132
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 unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026
(All amounts in INR lakhs, unless otherwise stated)

	Particulars	Quarter ended			Half year ended		Year ended
		Sep 30, 2026	June 30, 2026	Sep 30, 2025	Sep 30,2026	Sep 30, 2025	March 31, 2026
		(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
I	Revenue from operations	208.07	5.82	230.85	213.90	350.73	561.63
II	Other income	7.14	50.31	0.12	57.44	0.33	18.71
III	**Total income (I + II)**	**215.21**	**56.13**	**230.98**	**271.34**	**351.07**	**580.34**
IV	**Expenses:**						
	Direct cost	199.96	4.04	134.42	204.00	207.41	336.60
	Changes in inventories	33.73	97.98	-	131.71	-	53.11
	Employee benefit expense	-	2.75	50.15	2.75	99.52	201.64
	Finance cost	-	-	0.48	-	1.13	1.43
	Depreciation and amortisation expense	1.95	1.95	11.49	3.91	22.19	41.73
	Other expenses	17.98	3.45	20.24	21.42	39.07	119.24
	Total expenses	**253.61**	**110.18**	**216.78**	**363.79**	**369.33**	**753.76**
V	**Profit before tax (III-IV)**	**(38.40)**	**(54.05)**	**14.20**	**(92.45)**	**(18.26)**	**(173.42)**
VI	Income tax expense:						
	- Current tax			-			
	- Deferred tax	(13.83)	(3.37)	0.24	(17.19)	1.62	22.07
	Total tax expense	**(13.83)**	**(3.37)**	**0.24**	**(17.19)**	**1.62**	**22.07**
VII	**Profit/(loss) for the year (V-VI)**	**(24.58)**	**(50.68)**	**13.96**	**(75.26)**	**(19.89)**	**(195.50)**
VIII	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	- Remeasurement of post-employment benefit obligations						1.89
	- Income tax relating to these items						(0.47)
	Other comprehensive income for the year	-	-	-	-	-	**1.41**
IX	**Total comprehensive income (VII+VIII)**	**(24.58)**	**(50.68)**	**13.96**	**(75.26)**	**(19.88)**	**(194.09)**
	Paidup equity share capital (Face Value of Rs. 10/- each)	**1,383.58**	**1383.5837**	**1,025.37**	**1,383.58**	**1,025.37**	**1,383.58**
X	**Earnings per equity share (in Rupees)**						
	- Basic	(0.18)	(0.37)	0.14	(0.54)	(0.19)	(1.82)
	- Diluted	(0.18)	(0.37)	0.14	(0.54)	(0.19)	(1.62)
XI	**Weighted average equity shares used in computing earnings per equity share**						
	- Basic	1,38,35,837	1,38,35,837	1,02,37,501	1,38,35,837	1,02,37,501	1,07,21,373
	- Diluted	1,38,35,837	1,38,35,837	1,03,11,355	1,38,35,837	1,03,11,355	1,20,92,606

Notes :

a) These financial results of the company have been prepared on the basis of the unaudited standalone financial statements for the six months ended September 30th , 2026 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 unaudited financial results for the quarter and half year ended September 30, 2026 were reviewed and recommended for approval by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on November 6, 2026. These unaudited financial results have been subjected to limited review by the statutory auditors of the Company.

c) The Statutory Auditors of the Company have carried out limited review of the above unaudited 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 and six months ended 30.09.2026 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

B. Anish Kumar

Anish Kumar Badugu
Managing Director
DIN:11635335

CRESTO TECHNO LIMITED Hyderabad

Place : Hyderabad
Date : 6th November 2026

CRESTO TECHNO LIMITED
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Statement of standalone Un audited Balance Sheet Balance sheet as on 30 September , 2026
(All amounts are in INR Lakhs except share data or unless otherwise stated)

	Particulars	As at	
		30 September 2026	31 March 2026
I	**Assets**		
	Non-current assets		
	Property, plant and equipment	7.02	8.45
	Other intangible assets	6.93	9.41
	Intangible assets under development	-	-
	Right of use assets	-	-
	Financial assets		
	(a) Investments	-	0.77
	(b) Loans	297.31	297.31
	(c) Other financial assets	-	-
	Deferred tax assets (net)	200.78	183.59
		512.05	**499.53**
	Current assets		
	Inventories	-	131.71
	Financial assets		
	(a) Investments	-	-
	(b) Trade receivables	275.57	67.68
	(c) Cash and cash equivalents	52.95	437.53
	(d) Loans and advances	611.55	270.00
	Other current assets	31.15	28.40
		971.22	**935.32**
	Total	**1,483.27**	**1,434.85**
II	**Equity and liabilities**		
	Equity		
	Equity share capital	1,383.58	1,383.58
	Other equity	(98.63)	(25.26)
	Total equity	**1,284.96**	**1,358.33**
	Liabilities		
	Non-current liabilities		
	Financial Liabilities		
	a) Lease liabilities	-	-
	Provisions	28.23	40.53
		28.23	**40.53**
	Current liabilities		
	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	166.75	27.99
	(b) Other financial liabilities	2.04	2.02
	Other current liabilities	1.29	3.36
	Provisions		2.63
		170.08	**35.99**
	Total	**1,483.27**	**1,434.85**

For and on behalf of the Board of Directors

B. Anish Kumar

CRESTO TECHNO LIMITED Hyderabad

Anish Kumar Baduguu
Managing Director
DIN:11635335

Place : Hyderabad
Date : 6th November 2026

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Statement of standalone Cash Flow Statement as at 30 September 2026
(All amounts are in INR Lakhs except share data or unless otherwise stated)

	As at	
	30 September 2026	**31 March 2026**
A. Cash flows from operating activities		
Net profit/(loss) before tax	(92.45)	(173.42)
Adjustments for:		
Interest income	-	(2.41)
Expected credit loss		-
Gain/loss on cancellation of lease		-
Inventory write off	27.06	-
Gratuity expense	-	-
Share based payment expense	-	7.64
Depreciation and amortisation expense	3.91	41.73
Finance cost	-	1.43
Gain)/loss on sale of investment in subsidiary	(0.18)	
Unrealised forex gain	(0.02)	
Operating profit before working capital changes	**(61.68)**	**(125.04)**
Changes in operating assets and liabilities		
Increase/(decrease) in trade payables	138.77	2.13
Increase/(decrease) in other financial liabilities	0.02	(4.28)
Increase/(decrease) in employee benefit obligations	(13.04)	4.76
Increase/(decrease) in other current liabilities	(2.06)	(19.83)
Increase/(decrease) in non current liabilities	-	-
(Increase)/decrease in inventories	104.65	53.11
(Increase)/decrease in trade receivables	(207.90)	(2.52)
(Increase)/decrease in other financial assets	(341.55)	(233.52)
(Increase)/decrease in other current assets	(1.79)	4.01
Cash generated from operating activities	**(384.58)**	**(321.17)**
Income taxes paid		
Net cash inflow/(outflow) from operating activities (A)	**(384.58)**	**(321.17)**
B. Cash flows from investing activities		
Purchase of property, plant and equipment & ROU Asset	0.00	12.27
Interest income from financial assets at amortised cost	-	2.41
Purchase/sale of investments		110.50
Net cash inflow/(outflow) from investing activities (B)	**0.00**	**125.17**
C. Cash flows from financing activities		
Proceeds from issue of equity shares	-	660.91
Payment of lease liability	-	(31.11)
Increase in lease liability		
Net cash inflow/(outflow) from financing activities (C)	**-**	**629.80**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(384.58)**	**433.81**
Cash and cash equivalents at beginning of period	437.53	3.73
Cash and cash equivalents at end of year	**52.95**	**437.53**

	30 September 2026	**31 March 2026**
Cash and cash equivalents as per above comprise of the following:		
Cash on hand		
Balance with banks in current accounts	52.95	437.53
Balance with banks in deposit accounts		
	52.95	**437.53**

For and on behalf of the Board of Directors

B. Anish Kumar

Anish Kumar Baduga
Managing Director
DIN:11635335

CRESTO TECHNO LIMITED Hyderabad

Place : Hyderabad
Date : 6th November 2026

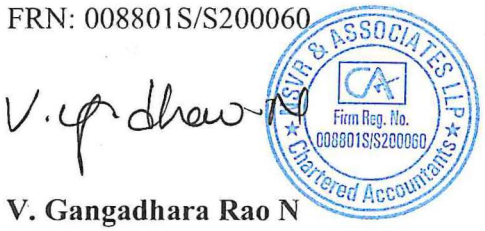
Independent Auditor's Review Report on the Quarter ended 30th September, 2026 and half year ended Unaudited Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of **CRESTO TECHNO LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **CRESTO TECHNO LIMITED** (Formerly known as Silly Monks Entertainment Limited) ('the Company') for the quarter and half year ended 30th September 2026 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.

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 N
Partner
Membership No: 219486
UDIN: 26219486QQTAWR9825

Place: Hyderabad
Date:06-11-2026