



SAHARA ONE MEDIA AND ENTERTAINMENT LIMITED CIN:

L67120MH1981PLC024947

**REGISTERED OFFICE: 25-28, Floor-2, Plot No.-209, Atlanta Building
Jamnalal Bajaj Marg, Nariman Point Mumbai City MH 400021.**

Tel: 022 4293 1818. Fax: 022 4293 1870.

E-mail: investors@sahara-one.com Website: www.saharaonemedia.com.

To,
The Bombay Stock Exchange Ltd,
1st Floor, Phiroze Jeebhoy Towers,
Dalal Street,
Mumbai - 400001

Date: 19.05.2026

Scrip Code: 503691

**Sub: Intimation on the Outcome of the Board Meeting under Regulations 30 and 33 of the
SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015**

Dear Sir/Ma'am,

In accordance with Regulations 30 and 33 of the SEBI Listing Regulations read with Schedule III, we hereby inform you that the Board of Directors of the Company at its Meeting held today, i.e., 19th May, 2026 which commenced at 03:00 p.m. and concluded at 06:00 p.m. has interalia, approved the following:

Financial Results:

Pursuant to Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- a. Approved Standalone Un-Audited Financial Results of the Company for the Quarter ended on 31st December, 2025.
- b. Limited Review Report on the Un-Audited Financial Results - Standalone and Consolidated for the Quarter ended on 31st December, 2025 along with Limited Review Reports.

Thanking you and assuring you of our co-operation at all times.

Yours truly
For Sahara One Media And Entertainment Limited

Prakash Chandra Tripathy
Chief Financial Officer

Enclosed As Above



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Regd.Office:- 25-28, 2nd Floor, Plot No-209, Atlanta Building, Jannalal Bajaj Marg, Nariman Point, Mumbai-400021

Extract of statement of un-audited standalone results for the quarter and nine months ended December 31, 2025

Sr. No.	Particulars	For the quarter ended			For the nine months ended		(Rs in Lakhs)
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
1	Total income from operations (net)	0.05	0.13	0.18	0.32	20.52	20.92
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	(8.35)	(24.16)	(21.65)	(48.04)	(35.43)	(60.72)
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	(8.35)	(24.16)	(21.65)	(48.04)	(35.43)	(60.72)
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	(8.35)	(24.16)	(21.65)	(48.04)	(35.43)	(60.72)
5	Total comprehensive income/(Loss) for the period	(8.35)	(24.16)	(21.65)	(48.04)	(35.43)	(63.53)
6	Equity Share Capital	2,152.50	2,152.50	2,152.50	2,152.50	2,152.50	2,152.50
7	Reserves (excluding revaluation reserve as shown in the audited balance sheet of previous year)						15,892.03
8	Earnings Per Share (of Rs 10/- each)						
	Basic :	(0.04)	(0.11)	(0.10)	(0.22)	(0.16)	(0.30)
	Diluted:	(0.04)	(0.11)	(0.10)	(0.22)	(0.16)	(0.30)

Note: The above is an extract of the detailed format of the standalone financial results for the quarter ended 31st December 2025, filed with the Bombay Stock Exchange, under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the standalone financial results for the quarter and Nine months ended 31st December 2025 is available on the website of the Exchange, www.bseindia.com and on the Company's website.

Prakash Chandra Tripathy
Chief Financial Officer

Date: May 19, 2026
Place: Lucknow



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CIN:L67120MH1981PLC024947

Regd. Office:- 25-28, 2nd Floor, Plot No-209, Atlanta Building, Jammalal Bajaj Marg, Nariman Point, Mumbai-400021

Statement of Standalone un-audited results for the quarter and nine months ended December 31, 2025

(Rs in Lakhs)

Sr. No.	Particulars	For the quarter ended			For the nine months ended		For the year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income						
	a) Revenue from operations	-	-	-	-	19.75	19.75
	b) Other income	0.05	0.13	0.18	0.32	0.77	1.17
	Total Income	0.05	0.13	0.18	0.32	20.52	20.92
2	Expenses						
	a) Purchases of Content	-	-	-	-	-	-
	b) (Increase) /decrease in inventory	-	-	-	-	-	-
	c) Employee benefits expense	4.65	6.51	8.29	18.29	23.19	33.51
	d) Other expenses	3.20	17.78	13.37	29.34	32.26	47.46
	e) Depreciation & amortisation expenses	0.35	-	0.17	0.53	0.50	0.68
	f) Finance costs	0.20	-	-	0.20	-	-
	Total expenses	8.40	24.30	21.83	48.36	55.96	81.65
3	Profit/(loss) before tax (1-2)	(8.35)	(24.16)	(21.65)	(48.04)	(35.43)	(60.72)
4	Tax Expenses	-	-	-	-	-	-
5	Net Profit/(loss) after tax (3-4)	(8.35)	(24.16)	(21.65)	(48.04)	(35.43)	(60.72)
6	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(2.81)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	(8.35)	(24.16)	(21.65)	(48.04)	(35.43)	(63.53)
8	Earning per share (EPS)	(0.04)	(0.11)	(0.10)	(0.22)	(0.16)	(0.30)
	Basic and diluted EPS for the period, for the year to date and for the previous year (not annualised). (in Rs.)						

Notes:

- 1 The un-audited standalone financial results for the quarter ended 31st December, 2025 are in compliance with the India Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs.
- 2 The above results have been reviewed and recommended by the Audit Committee and approved by Board of Directors in their meetings held on 19th May, 2026. The Statutory Auditors have carried out limited review of the financial results for the quarter ended 31st December 2025.
- 3 Previous period 's figures have been regrouped /rearranged wherever necessary to conform to the current period's classification.

Prakash Chandra Tripathy
Chief Financial Officer

Date: May 19, 2026

Place: Lucknow

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

**Review Report to the Board of Directors of Sahara
One Media And Entertainment Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sahara One Media And Entertainment Limited (the 'Company') for the quarter ended December 31, 2025 (the "Statement") and year to date from April 01, 2025 to December 31, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We were unable to obtain sufficient appropriate evidence regarding the financial information of the Company as the records, documents, and other relevant data were not made available to us for our review. Accordingly, we do not express a conclusion on the accompanying 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is invited to the matter of deposit of Rs. 694,027.88 ('000) to Sahara-SEBI Refund account in the matter of dispute in respect of repayment of Optionally Fully Convertible Debentures (OFCDs) by two group companies, namely M/s Sahara India Real Corporation Limited & Sahara Housing Investment Corporation Limited with Security and Exchange Board of India (SEBI). The Honourable Supreme Court of India vide its order dated 21- 11-2013 had directed that Sahara Group of Companies shall not part with movable and immovable properties and accordingly 'SEBI' has seized the company's Fixed Deposit and Non-Current Investment. Subsequent to this, Hon'ble Supreme Court vide its order dated 4th September, 2014 has directed to defreeze the Fixed Deposit account of the company subject to condition that total proceeds would be transferred to special account opened by the 'SEBI'. However, the matter is pending at Honourable Supreme Court of India; we are unable to comment on the consequential impact, if any, of the same on the financial result of the company.



5. Material uncertainty over going concern: The company has prepared its financial statements on a going concern basis, notwithstanding the fact that the company does not have sufficient fund to pay its creditors, recovery from debtors is pending since long, advances given for movie production has stuck with the parties as company is unable to invest further fund and operational performance of the company is comparatively very low in comparison to its peers.
These events cast significant doubt on the ability of the Company to continue as a going concern. The financial results do not adequately disclose these matters.

Further, due to certain non-compliance of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Securities and Exchange Board of India (SEBI) has initiated penal actions as per circular no. SEBI/HO/CFD/CMD/CIR/P/2020/12 dated January 22, 2020 (SEBI SOP Circular) and has levied fines and the trading of the shares of the company has been suspended since long and in further action the SEBI may freeze Demat account of Promoters.

6. Attention is invited to long pending content advances of Rs 1,92,916 thousand given to producers/film houses/actors for acquisition/development Film content/rights. There is substantial delay in completion of the projects. Company's ability to materialise content advances into the film rights for exploitation is dependent on its funding the balance commitment agreed under the contracts. In view of the above and financial position of the company, recoverability of content advance or its materialization into film rights is doubtful. However as per agreement, the co-producer has agreed to pay the entire amount and in case of default, his entire IPR and negative rights of the movie will be transferred to the company.
7. The online digital channel of the company was fully operational on Youtube.com but company has not received any revenue for more than three years due to non-compliance of certain formalities. No details regarding accrued revenue are available therefore impact on financials of the company is not ascertainable. Further, on discussion with management, we came to know that a person fraudulently has withdrawn revenue accrued to the company by illegally uploading his own beneficiary account in AdSense account in YouTube Channel in place of company name (real beneficiary) as confirmed by the representor to YouTube on behalf of the company . The representor has suggested to file a police complain and has provided all details of the person illegally claiming company's YouTube Channel. The police has sought more information and the company is envisaging filing police complaint as soon as possible.
8. The company is carrying investment in subsidiary at cost. The carrying amount of the investment in the subsidiary exceeded the carrying amount of the subsidiary's net assets including associated goodwill in the consolidated financial statements as on 31.12.2025. This situation triggers an impairment review but company has not tested its investment in subsidiary for impairment. Had impairment review done by the company, the loss of the company for the quarter and three months ended 31.12.2025 would have been higher than reported loss to the extent of such impairment.
9. The licence period of the media contents television rights given in earlier years to related party customer has expired but the company has not entered any new agreement while the contents are still being used by the customer. The management has replied that company is in talks with the party and fresh agreement with the party will be entered soon. Had this agreement was made; the revenue of the company would have been higher than the reported value.

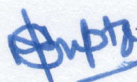


10. Based on our review conducted as above, *subject to effect of matters described in paragraph 3 to 9 above*, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gupta Rustagi & Co.,

Chartered Accountants

Firm Registration No.128701W



Niraj Gupta

Partner

Membership No. 100808

UDIN: 26100808KRAVDD8038

Place - Mumbai

Date - 19th May, 2026

