



25/SEL/MP/2026

May 16, 2026

Listing Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra-Kurla Complex
Bandra (E), Mumbai-400 051.
NSE Symbol: SHEMAROO

Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400 001.
Scrip Code : 538685

Dear Sir / Madam,

Re: SHEMAROO ENTERTAINMENT LIMITED - ISIN: INE363M01019

Sub: Outcome of Board Meeting- Pursuant to Regulation 33 and 30 of the SEBI (LODR), Regulations, 2015

This is to inform that the Board of Directors, at its meeting held today i.e. May 16, 2026 inter-alia have considered and approved the following:

Financial Results

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

- a) Standalone Audited Financial Results of the Company for the quarter and year ended March 31st, 2026.
- b) Consolidated Audited Financial Results of the Company for the quarter and year ended March 31st, 2026.
- c) Auditors Report on the Standalone and Consolidated Financial results for the quarter and year ended March 31st, 2026.
- d) Declaration under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations enclosed as **“Annexure - A”**.

Re-Appointment of Statutory Auditor

Based on the recommendation of the Audit Committee, the Board of Directors at its meeting held today, Approved the re-appointment of M/s Mukund M. Chitale & Co. (Firm Registration no. 106655W), as Statutory Auditor of the Company for a second term of five consecutive financial years i.e. from the conclusion of the 21st Annual General Meeting till the conclusion of the 26th Annual General Meeting , subject to approval of the Members.

The detailed disclosure as required under SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, as amended read with Regulation 30 of the (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated 25th February 2025 are also enclosed below as part of **“Annexure - B”**.

Appointment of Cost Auditors

Based on the recommendation of the Audit Committee, the Board of Directors at its meeting held today, Approved the re-appointment of M/s Joshi Apte & Associates, Cost Accountants, [Membership No.:- 27543], as Cost Auditor of the Company for the FY 2026-2027.

SHEMAROO ENTERTAINMENT LIMITED

Shemaroo House, Plot No. 18, Marol Co - Op. Industrial Estate, Off Andheri Kurla Road, Andheri (E), Mumbai - 400 059.
Tel.: +91 - 22 4031 9911 | Email: shemaroo@shemaroo.com
shemarooent.com | CIN: L67190MH2005PLC158288



Brief details required under Regulation 30 of SEBI(LODR) are also enclosed below as part of “**Annexure - C**”

Resignation of Chief Financial Officer

Mr. Amit Haria has tendered his resignation from the position of Chief Financial Officer (Key Managerial Personnel) of the Company with effect from closure of business hours of May 21, 2026, to pursue other avenues in his professional career. Also, he has confirmed that there are no other material reasons for his resignation.

He will be relieved from his duties effective from May 21, 2026, after the closing of business hours.

The Company appreciates his contribution in Company’s growth and the valuable services rendered by him during his tenure.

Resignation letter along with the brief details required under Regulation 30 of SEBI(LODR) are also enclosed below as part of “**Annexure - D**”.

Appointment of Chief Financial Officer

Based on the recommendation of Nomination and Remuneration Committee, appointment of Mr. Ashish Gupta as Chief Financial Officer (**Key Managerial Personnel**) of the Company with effect from May 22, 2026.

Disclosure required under Regulation 30 of the SEBI Listing Regulations for the said matter, as applicable, is being enclosed as “**Annexure - E**”.

The meeting of the Board of Directors commenced at 2:30 P.M. and concluded at 5:00 P.M.

Kindly take above information on record and the same is also disseminated on the website of the Company i.e. www.shemarooent.com.

Thanking you,

Yours faithfully,
For Shemaroo Entertainment Limited

Meenakshi A. Pansari
Company Secretary & Compliance Officer
ICSI membership no. A53927

Encl.: As above



'Annexure - A'

May 16, 2026

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Dear Sir / Madam,

Re: SHEMAROO ENTERTAINMENT LIMITED - ISIN: INE363M01019

Sub: - Declaration in respect of unmodified opinion on Audited Financial Statements for the Financial Year ended March 31, 2026.

We hereby declare that the Statutory Auditors of the Company, M/s. Mukund M Chitale & Co., have issued the Audit Reports with Unmodified Opinion on the Standalone and Consolidated Financial Results for the year ended March 31, 2026.

Kindly take same on record.

Thanking you,

Yours faithfully,
For Shemaroo Entertainment Limited

Meenakshi A. Pansari
Company Secretary & Compliance Officer
ICSI membership no. A53927



'Annexure - B'

Sr. No.	Particulars	Details of Change
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-Appointment
2	Date of appointment / cessation (as applicable) & term of appointment	Date of re-appointment - May 16, 2026 Term of Appointment - second term of five consecutive financial years i.e. from the conclusion of the 21st Annual General Meeting, subject to approval of the Members in this upcoming AGM.
3	Brief profile (in case of appointment)	<p>Mukund M Chitale & Co. is a firm of Chartered Accountants with a professional standing of more than 52 years. It was established in the year 1973 by Mr. Mukund M Chitale. The firm is engaged in providing services namely, Auditing services, Tax consultancy services, and Management Consultancy Services.</p> <p>The Firm serves large institutional Clients like Listed companies, Public Sector undertakings, Banks, Insurance companies, Mutual funds, Private equity funds etc.</p> <p>The Firm has been awarded the Peer Review Certificate issued by The Institute of Chartered Accountants of India pursuant to the Statement on Peer Review. The Peer Review process certifies compliance with Technical Standards, Quality of Reporting, Office Systems and procedures and Training Programme for Staff concerned with attestation function including appropriate infrastructure engaged in attestation services.</p> <p>The Firm services Clients across India through its offices at Mumbai, Pune and Navi Mumbai.</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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'Annexure - C'

Sr. No.	Particulars	Details of Change
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-Appointment
2	Date of appointment / cessation (as applicable) & term of appointment	Date of appointment - May 16, 2026 Term of Appointment - April 01, 2026, till March 31, 2027
3	Brief profile (in case of appointment)	The firm was established 15 years back by experienced, like-minded professionals and is serving the clients since. They offer services in the domain of Cost and Management Accounting and beyond. Their team is their core strength. The blend of experience and youth in their team enables them to serve their clients in the most professional manner. They work with dedication to provide Value Addition for their Clients through their services.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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'Annexure - D'

Sr. No	Particulars	Details
1	Reason for change viz. appointment, resignation, removal, death or otherwise	To pursue professional opportunities in consultancy and entrepreneurship.
2	Date of appointment/cessation / & term of appointment	With effect from close of business hours on May 21, 2026
3	Brief profile (in case of appointment)	Not Applicable
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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Date: May 16, 2026

To,
The Chairman,
Shemaroo Entertainment Limited
Address:

Sub: Resignation from the post of Chief Financial Officer and Key Managerial Personnel

I, Amit M. Haria tender my resigning from the post of Chief Financial Officer ("CFO") and Key Managerial Personnel ("KMP") of the Company to pursue professional opportunities in consultancy and entrepreneurship. I request to accept my resignation with effect from the close of business hours on May 21, 2026, and take the same on your records.

Further, I hereby confirm that there are no other material reasons apart from the aforesaid, with regard to my resignation from the post of CFO & KMP of M/s. Shemaroo Entertainment Limited.

I request you to kindly acknowledge this resignation letter and arrange to submit the necessary forms with the office of the Registrar of Companies, Mumbai to that effect and relieve me from my responsibility as the CFO & KMP of the Company.

I take this opportunity to express my sincere gratitude for the co-operation and support extended to me during my tenure as CFO & KMP of the Company.

Wishing 'SHEMAROO' continued success in the future.

Thanking You,

Yours Faithfully


Amit Haria
Chief Financial Officer



'Annexure - E'

Sr. No.	Particulars	Details of Change
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2	Date of appointment / cessation (as applicable) & term of appointment	Date of appointment - May 16, 2026 Term of Appointment - With effect from May 22, 2026
3	Brief profile (in case of appointment)	Mr. Ashish Gupta is a chartered Accountant and brings in 24 years of diverse, global experience in field of overall financial management, Business partnership, process improvements, enhancing profitability and optimizing working capital. In his stint, he has held leadership position in India and abroad in various business verticals like Education, Travel, IT & ITES companies, Medical & Security Services and Media. He has worked for startups verticals in Kuoni and Quattro, a Raman Roy Company. His longest stint has been in International SOS, a global Medical & Security advisory company, where he has been CFO in India and abroad in Hongkong and Singapore. Prior to joining Shemaroo, he served as CFO for BARC India. He has been instrumental in driving business excellence, profitability and productivity during his stint and is known as a business enabler.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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Independent Auditor's Report on audited Consolidated Quarterly Financial Results and Year to Date audited Consolidated Financial Results of Shemaroo Entertainment Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Shemaroo Entertainment Limited,

Report on the audit of the Consolidated Financial Results

Opinion

1. We have audited the accompanying Statement of quarterly and year to date Consolidated financial results of Shemaroo Entertainment Limited (the 'Company') and its subsidiaries listed in Annexure '1' (collectively referred to as 'the Group') for the quarter and year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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 and based on the consideration of the reports of other auditors on separate financial statements and the other financial information of subsidiaries these quarterly consolidated financial results as well as the year-to-date consolidated financial results:

- i) includes the quarterly consolidated financial results and the year-to-date consolidated financial results of the entities mentioned in the Annexure '1' to this report.
- ii) is presented in accordance with the requirements of Regulation 33 of the SEBI Listing Regulations, 2015 as amended; and
- iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net loss including other comprehensive loss and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis of Opinion

2. We conducted our audit of the consolidated financial results in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated 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 consolidated 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 in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

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Emphasis of Matter

3. We draw attention to Note 5 to the standalone financial results for the quarter and year ended 31st March 2026, which describes the details of demand order received from the GST department on the Company during the earlier year and the issues arising therefrom.

Our opinion is not modified in respect of this matter.

Management's responsibility for the consolidated financial results

4. These quarterly consolidated financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the audited consolidated annual financial statements. The Company's Board of Directors is responsible for the preparation of these consolidated financial results that give a true and fair view of the net loss including other comprehensive loss of the Group and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with the rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated 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 financial results by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group 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 companies 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 are responsible for overseeing the financial reporting process of respective companies in the Group.

Auditor's Responsibilities for the Audit of the consolidated financial results

5. Our objectives are to obtain reasonable assurance about whether the consolidated 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 Standards on auditing 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 financial results.

As part of an audit in accordance with Standards on auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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- i) Identify and assess the risks of material misstatement of the consolidated 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.
- ii) Obtain an understanding of internal financial controls 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 on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv) Conclude on the appropriateness of the Board of Director's 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 ability of the Group to continue as a going concern. 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 consolidated 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.
- v) Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- vi) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the Independent Auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion

We communicate with those charged with governance of the Company and such other entities included in the consolidated 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 SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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Other Matters

6. We did not audit the financial results and other financial information of one subsidiary included in the consolidated audited financial results, whose financial results reflect total revenue of Rs. 156.61 Lakhs and Rs. 763.98 Lakhs, Profit after tax (Net) of Rs. 43.42 Lakhs and Rs. 301.70 Lakhs, total comprehensive income (Net) of Rs. 64.60 Lakhs and Rs. 342.73 Lakhs for the quarter ended and for the year ended March 31, 2026 respectively, total assets of Rs. 630.58 Lakhs as on March 31, 2026 and total cash inflows (Net) of Rs. 208.71 lakhs for the year ended March 31, 2026, as considered in audited consolidated financial results.

This financial information is unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unaudited financial information. According to the information and explanations given to us by the Board of Directors, this financial information are not material to the Group.

Our report on the Statement is not modified in respect of these matters.

7. The consolidated financial results include the results for the quarter ended March 31, 2026 and March 31, 2025 which are the balancing figures between audited results for the financial year and the reviewed results for the nine months period ended December 31, 2025 and December 31, 2024 respectively, which were subjected to limited review by us, as required under the Listing Regulations.

Our report on the Statement is not modified in respect of these matters.

For Mukund M. Chitale & Co.
Chartered Accountants
Firm Regn. No. 106655W



M. M. Chitale
Partner
M. No. 14054

UDIN : 26014054EUYWBO8477
Date: May 16, 2026
Place: Mumbai

Annexure '1'

(referred to in point No. 1 of our Independent Auditor's Report on audited Consolidated Quarterly Financial Results and Year to Date audited Consolidated Financial Results)

Sr. No.	Name of the Subsidiary
1	Canopy Entertainment Private Limited
2	Shemaroo Contentino Media LLP
3	Shemaroo Media and Entertainment LLC , USA
4	Aikyam Entertainment Private Limited
5	ShemarooVerse Digital Limited , UAE

M. Chitale

SHEMAROO ENTERTAINMENT LIMITED
AUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE YEAR ENDED 31ST MARCH 2026

(₹ in Lakhs)

Particulars	Quarter ended			Year ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	Audited Refer Note 2	Unaudited	Audited Refer Note 2	Audited	Audited
1 Revenue from Operations	13,948.36	16,068.16	20,427.26	58,306.24	68,510.19
2 Other Income	119.79	83.49	373.05	614.65	843.65
3 Total Income (1 + 2)	14,068.15	16,151.65	20,800.31	58,920.89	69,353.84
4 Expenses:					
a. Operational Cost	18,330.20	18,019.99	14,965.06	66,757.80	57,915.43
b. Employee benefits expense	2,912.25	3,599.59	2,990.65	13,026.50	12,724.85
c. Finance costs	779.25	752.78	955.17	3,009.44	3,698.09
d. Depreciation and amortisation expense	142.83	148.47	150.32	596.13	604.81
e. Other expenses	1,425.57	1,185.90	2,235.80	5,005.04	5,845.25
Total expenses	23,590.10	23,706.73	21,297.00	88,394.91	80,788.43
5 Loss before exceptional items and tax (3-4)	(9,521.95)	(7,555.08)	(496.69)	(29,474.02)	(11,434.59)
6 Exceptional Items	-	-	-	-	-
7 Loss before Tax for the quarter/period (5-6)	(9,521.95)	(7,555.08)	(496.69)	(29,474.02)	(11,434.59)
8 Tax Expense					
(a) Current Tax	90.75	5.25	27.42	107.42	123.20
(b) Earlier Years	72.58	(236.37)	202.17	(319.70)	(58.05)
(c) Deferred Tax	(2,487.98)	(1,834.54)	(231.30)	(7,446.45)	(3,053.21)
Total Tax expense	(2,324.65)	(2,065.66)	(1.71)	(7,658.73)	(2,988.06)
9 Net Loss after tax for the quarter/period (7-8)	(7,197.30)	(5,489.42)	(494.98)	(21,815.28)	(8,446.53)
10 Non-Controlling interest - Profit/(Loss)	14.69	53.44	16.75	46.30	49.38
11 Consolidated Net Loss (9-10)	(7,211.99)	(5,542.86)	(511.73)	(21,861.58)	(8,495.91)
12 Other Comprehensive Income/(Expense)	(62.98)	6.42	(1.42)	(43.13)	(22.81)
13 Total Comprehensive Loss for the quarter/period	(7,274.97)	(5,536.44)	(513.15)	(21,904.71)	(8,518.72)
14 Paid-up equity share capital (Face Value ₹ 10/- each)	2,873.03	2,732.03	2,732.03	2,873.03	2,732.03
15 Reserves excluding Revaluation Reserves	-	-	-	24,126.17	44,443.23
16 Earnings per equity share [face value of share ₹ 10]					
- Basic	(26.38)	(20.29)	(1.88)	(79.96)	(31.14)
- Diluted	(26.38)	(20.28)	(1.87)	(79.96)	(31.09)

Notes:

- 1 The above financial results for the quarter and year ended 31st March 2026 are in compliance with Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs. These financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 16th May 2026.
- 2 The figures for the quarter ended 31st March 2026 and 31st March 2025 represents the difference between audited figures for the 9 month period ended 31st December 2025 and 31st December 2024 respectively.
- 3 The above financial results are in accordance with the accounting policies followed by the Company in preparation of its Financial Statements.
- 4 There are no separate reportable segments as per Indian Accounting Standards (Ind AS 108) - Operating Segments.
- 5 During the earlier year, the GST Department had passed an order for recovery of inadmissible Input Tax Credit (ITC) allegedly amounting to Rs. 7,025.61 lakhs, along with the alleged interest and penalty under Section 74 (1) of CGST Act, 2017. Penalty allegedly amounting to Rs. 6,334.98 lakhs under Section 122(1)(i) & (s) & Section 122 (2) (b) of CGST Act, 2017 read with Section 20 of the IGST Act, 2017 was also imposed. The company had filed an appeal against the said order with the Commissioner, Central Goods & Service Tax and Central Excise Appeals II and has also filed writ with the Bombay High Court. Department had also imposed Penalty allegedly amounting to Rs. 13,360.61 lakhs each on Joint Managing Director, Chief Executive Officer and Chief Financial Officer of the Company under Section 122(1A) of the CGST Act, 2017 and MGST Act, 2017. The above three individuals had filed writ against the order, with the Bombay High Court which is held in favour of the three individuals. The appeal filed by the Company before the Commissioner, Central Goods & Service Tax and Central Excise Appeals II has been disposed of in department's favour. The writ petition which was separately filed by the Company before the Hon'ble Bombay High Court has been stayed with the direction that no further action shall be taken by Department with respect to the impugned orders. Subsequently Hon'ble Bombay High Court referred the matter to the Larger Bench for consideration. The Company shall continue to keep the stakeholders informed of any future developments in this regard.

6 Financial results of Shemaroo Entertainment Limited (Standalone) (₹ in Lakhs)

Particulars	Quarter ended			Year ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	Audited Refer Note 2	Unaudited	Audited Refer Note 2	Audited	Audited
Revenue from Operations	13,076.09	15,030.56	19,542.73	54,731.37	65,048.93
Loss before Tax	(9,657.22)	(7,603.53)	(602.16)	(29,913.40)	(11,864.95)
Loss after Tax	(7,266.89)	(5,568.56)	(573.03)	(22,161.07)	(8,749.61)

On March 27, 2026, the Company allotted 14,10,000 equity shares of face value ₹10 each, fully paid up at an issue price of ₹110 per share (including Securities Premium of Rs. 100/-), aggregating to ₹1551 lakhs, on a preferential basis to the Promoters/Promoter Group, towards the appropriation of existing unsecured debt owed to the allottees.

8 Previous periods / year figures have been regrouped / reclassified, wherever necessary to conform to classification of current period.

For and on behalf of the Board of Directors of
Shemaroo Entertainment Limited



H. Gada
Hiren Gada
WTD and CEO

Place: Mumbai

Date : 16th May 2026

DIN: 01108194

SHEMAROO ENTERTAINMENT LIMITED

(₹ in Lakhs)

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES		As at	As at
		31st March 2026	31st March 2025
		Audited	Audited
ASSETS			
1	Non-Current Assets		
	Property, Plant and Equipment	3,574.44	3,829.22
	Intangible assets	81.37	84.75
	Investment property	12.49	13.01
	Goodwill on consolidation	288.57	-
	Right of use Assets	171.08	209.56
	Financial assets		
	Non-Current Investments	15.04	14.89
	Loans and Advances	2.53	20.37
	Other Financial assets	205.58	670.52
	Other non-current assets	2.25	17.66
	Deferred tax assets (net)	11,644.56	4,198.11
	Total Non-Current Assets (A)	15,997.91	9,058.09
2	Current Assets		
	Inventories	33,906.57	56,834.94
	Financial assets		
	Trade receivables	6,941.42	10,597.14
	Cash and Cash equivalents	350.87	117.53
	Other Bank Balances	135.25	134.53
	Loans and Advances	30.85	1,244.98
	Other Financial assets	3,758.84	3,256.38
	Current Tax Assets (Net)	1,808.63	1,470.17
	Other current assets	5,647.70	3,895.22
	Total Current Assets (B)	52,580.13	77,550.89
TOTAL ASSETS (A + B)		68,578.04	86,608.98
EQUITY & LIABILITIES			
1	Equity		
	Equity Share Capital	2,873.03	2,732.03
	Other Equity	24,126.17	44,443.23
	Equity attributable to owners	26,999.20	47,175.26
	Non-controlling Interest	(278.44)	(324.74)
	Total Equity (A)	26,720.76	46,850.52
2	Liabilities		
I	Non-current liabilities		
	Financial Liabilities		
	Non-Current borrowings	479.87	570.33
	Lease Liability	102.07	165.13
	Provisions	275.87	359.56
	Other Non Current Liabilities	109.60	141.13
	Total Non-current Liabilities (B)	967.41	1,236.15
II	Current liabilities		
	Financial Liabilities		
	Current Borrowings	29,493.69	29,623.18
	Trade payables		
	i) Amount due to Micro and Small Enterprises	1,322.14	1,536.90
	ii) Amount due to Others	7,446.69	5,310.86
	Other Financial Liabilities	115.98	105.70
	Lease Liability	93.92	65.65
	Other Current Liabilities	1,927.17	1,687.64
	Provisions	490.28	192.38
	Total Current Liabilities (C)	40,889.87	38,522.31
Total Equity & Liabilities (A + B + C)		68,578.04	86,608.98

For and on behalf of the Board of Directors of
Shemaroo Entertainment Limited

Hiren Gada
Hiren Gada
WTD and CEO

DIN: 01108194

Place: Mumbai

Date : 16th May 2026

SHEMAROO ENTERTAINMENT LIMITED

(₹ in Lakhs)

CONSOLIDATED CASH FLOW STATEMENT		Year Ended 31st March 2026	Year Ended 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES			
Loss before tax		(29,474.02)	(11,434.59)
Adjustments for :			
Employee shared based expense		206.95	196.23
Depreciation & Amortisation		596.13	604.81
Financial Cost		3,009.44	3,698.09
Liabilities no longer required written back		(67.73)	(80.76)
Interest Income		(238.69)	(354.26)
Dividend Income		(0.35)	(0.35)
Unrealised foreign exchange (Gain)		42.68	47.43
(Profit)/ Loss on sale of Assets		74.33	(0.53)
Exchange translation differences		-	-
Impairment loss on Investment in Associates		-	240.00
Provision for old advances		-	30.00
Provision for Compensated leave Absence & others		38.91	10.54
Provision for Gratuity		296.80	198.85
Provision for Withholding Tax		217.57	-
Expected Credit Loss Allowance Written Back		(163.74)	(222.13)
Bad Debts written off		13.65	226.42
Operating profit / (loss) before working capital changes		(25,448.06)	(6,840.25)
Adjustments for :			
Decrease in Trade or Other Receivable		3,044.90	4,259.48
Decrease in Inventories		22,928.37	11,396.44
Increase/ (Decrease) in Trade or Other Payable		1,981.27	(4,273.05)
Cash generated from operations		2,506.47	4,542.61
Direct Taxes paid (net)		126.18	(2,732.61)
Net cash generated from operating activities		2,380.29	7,275.23
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant & Equipment		(334.22)	(263.01)
Sale of Property, Plant & Equipment		6.11	0.53
Goodwill on acquisition of Subsidiary		(288.57)	-
Purchase of Investment		(0.15)	-
Dividend Income		0.35	0.35
Interest Income		238.69	354.26
Net cash used in investing activities		(377.79)	92.13
C. CASH FLOW FROM FINANCING ACTIVITIES			
Payment of lease liability		(79.45)	(57.60)
Repayment in Non-Current Borrowings		(103.68)	(770.11)
Proceeds/ (Repayment) in Current Borrowings		1,421.51	(2,859.24)
Issue of Equity Shares under Stock Option Plan		-	114.85
Withdrawal of Capital by Partner		1.90	(3.09)
Financial Cost		(3,009.44)	(3,698.09)
Net cash used in financing activities		(1,769.16)	(7,273.28)
Net Increase in Cash and Cash Equivalents (A)+(B)+(C)		233.34	94.08
Cash and cash equivalents as at the beginning of the period/year		117.53	23.45
Cash and cash equivalents as at the end of the period/year		350.87	117.53
Balance as per Statement of Cash Flows		233.34	94.08

For and on behalf of the Board of Directors of
Shemaroo Entertainment Limited

Hiren Gada

Place: Mumbai

Hiren Gada
WTD and CEO

Date : 16th May 2026

DIN: 01108194

Independent Auditor's Report on audited Standalone Quarterly Financial Results and Year to Date Standalone Financial Results of Shemaroo Entertainment Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Shemaroo Entertainment Limited,

Report on the audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying Statement of quarterly and year to date Standalone financial results of Shemaroo Entertainment Limited (the 'Company') for the quarter and year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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, these standalone financial results:

- i) are presented in accordance with the requirements of Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss including other comprehensive loss and other financial information for the quarter and year ended March 31, 2026.

Basis of Opinion

2. We conducted our audit of the standalone financial results in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone 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 standalone financial results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

3. We draw attention to Note 5 to the standalone financial results for the quarter and year ended 31st March 2026, which describes the details of demand order received from the GST department on the Company during the earlier year and the issues arising therefrom.

Our opinion is not modified in respect of this matter.

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Management's responsibility for the standalone financial results

4. These quarterly standalone financial results as well as the year-to-date standalone financial results have been prepared on the basis of the audited standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of these standalone financial results that give a true and fair view of the net loss including other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with the rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 financial results, 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 also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the standalone Financial Results

5. Our objectives are to obtain reasonable assurance about whether the standalone 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 Standards on auditing 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 financial results.

As part of an audit in accordance with Standards on auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the standalone 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.

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ii) Obtain an understanding of internal financial controls 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 on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv) Conclude on the appropriateness of the Board of Director's 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 the Company's ability to continue as a going concern. 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 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.

v) Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone 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 Matters

6. The standalone financial results include the results for the quarter ended March 31, 2026 and March 31, 2025 which are the balancing figures between audited results for the financial year and the reviewed results for the nine months period ended December 31, 2025 and December 31, 2024 respectively, which were subjected to limited review by us, as required under the Listing Regulations.

Our report on the Statement is not modified in respect of these matters.

For Mukund M. Chitale & Co.

Chartered Accountants

Firm Regn. No. 106655W



M. M. Chitale

Partner

M. No. 14054

UDIN : 26014054ARUKUW4916

Date : May 16, 2026

Place: Mumbai

SHEMAROO ENTERTAINMENT LIMITED
AUDITED STANDALONE FINANCIAL RESULTS
FOR THE YEAR ENDED 31ST MARCH 2026

(₹ in Lakhs)

Particulars	Quarter ended			Year ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	Audited Refer Note 2	Unaudited	Audited Refer Note 2	Audited	Audited
1 Revenue from Operations	13,076.09	15,030.56	19,542.73	54,731.37	65,048.93
2 Other Income	72.53	163.91	383.42	637.84	935.74
3 Total Income (1 + 2)	13,148.62	15,194.47	19,926.15	55,369.21	65,984.67
4 Expenses:					
a. Operational Cost	17,714.98	17,325.54	14,489.55	64,293.04	55,757.33
b. Employee benefits expense	2,846.32	3,533.01	2,919.03	12,729.47	12,390.34
c. Finance costs	778.75	745.98	943.31	2,994.82	3,679.40
d. Depreciation and amortisation expense	142.16	146.29	151.09	589.25	599.21
e. Other expenses	1,323.63	1,047.18	2,025.33	4,676.03	5,423.34
Total expenses	22,805.84	22,798.00	20,528.31	85,282.61	77,849.62
5 Loss before exceptional items and tax (3-4)	(9,657.22)	(7,603.53)	(602.16)	(29,913.40)	(11,864.95)
6 Exceptional Items	-	-	-	-	-
7 Loss before Tax for the quarter/period (5-6)	(9,657.22)	(7,603.53)	(602.16)	(29,913.40)	(11,864.95)
8 Tax Expenses:					
(a) Current Tax	-	-	-	-	-
(b) Earlier Years	59.92	(200.42)	202.17	(343.59)	(62.13)
(c) Deferred Tax	(2,450.25)	(1,834.55)	(231.30)	(7,408.74)	(3,053.21)
Total Tax expense	(2,390.33)	(2,034.97)	(29.13)	(7,752.33)	(3,115.34)
9 Net Loss after tax for the quarter/period (7-8)	(7,266.89)	(5,568.56)	(573.03)	(22,161.07)	(8,749.61)
10 Other Comprehensive (Expense)	(86.62)	-	(27.04)	(86.62)	(27.04)
11 Total Comprehensive Loss for the quarter/period	(7,353.51)	(5,568.56)	(600.07)	(22,247.69)	(8,776.65)
12 Paid-up equity share capital (Face Value ₹ 10/- each)	2,873.03	2,732.03	2,732.03	2,873.03	2,732.03
13 Reserves excluding Revaluation Reserves	-	-	-	23,634.29	44,266.15
14 Earnings per equity share [face value of share ₹ 10]					
- Basic	(26.90)	(20.38)	(2.10)	(81.06)	(32.07)
- Diluted	(26.90)	(20.38)	(2.10)	(81.05)	(32.02)

Notes:

- The above financial results for the quarter ended and year ended 31st March, 2026 are in compliance with Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs. These financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 16th May 2026.
- The figures for the quarter ended 31st March 2026 and 31st March 2025 represents the difference between audited figures for the 9 month period ended 31st December 2025 and 31st December 2024 respectively.
- The above financial results are in accordance with the accounting policies followed by the Company in preparation of its Financial Statements.
- There are no separate reportable segments as per Indian Accounting Standards (Ind AS 108) - Operating Segments.
- During the earlier year, the GST Department had passed an order for recovery of inadmissible Input Tax Credit (ITC) allegedly amounting to Rs. 7,025.61 lakhs, along with the alleged interest and penalty under Section 74 (1) of CGST Act, 2017. Penalty allegedly amounting to Rs. 6,334.98 lakhs under Section 122(1)(ii) & (x) & Section 122 (2) (b) of CGST Act, 2017 read with Section 20 of the IGST Act, 2017 was also imposed. The company had filed an appeal against the said order with the Commissioner, Central Goods & Service Tax and Central Excise Appeals II and has also filed writ with the Bombay High Court. Department had also imposed Penalty allegedly amounting to Rs. 13,360.61 lakhs each on Joint Managing Director, Chief Executive Officer and Chief Financial Officer of the Company under Section 122(1A) of the CGST Act, 2017 and MGST Act, 2017. The above three individuals had filed writ against the order, with the Bombay High Court which is held in favour of the three individuals. The appeal filed by the Company before the Commissioner, Central Goods & Service Tax and Central Excise Appeals II has been disposed of in department's favour. The writ petition which was separately filed by the Company before the Hon'ble Bombay High Court has been stayed with the direction that no further action shall be taken by Department with respect to the impugned orders. Subsequently Hon'ble Bombay High Court referred the matter to the Larger Bench for consideration. The Company shall continue to keep the stakeholders informed of any future developments in this regard.
- On March 27, 2026, the Company allotted 14,10,000 equity shares of face value ₹10 each, fully paid up at an issue price of ₹110 per share (including Securities Premium of Rs. 100/-), aggregating to ₹1551 lakhs, on a preferential basis to the Promoters/Promoter Group, towards the appropriation of existing unsecured debt owed to the allottees.
- Previous periods / year figures have been regrouped / reclassified, wherever necessary to conform to classification of current period.

For and on behalf of the Board of Directors of
Shemaroo Entertainment Limited

Place: Mumbai
Date: 16th May, 2026



Hiren Gada
Hiren Gada
WTD and CEO
DIN: 01108194

SHEMAROO ENTERTAINMENT LIMITED

(₹ in Lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

		As at 31st March 2026	As at 31st March 2025
		Audited	Audited
ASSETS			
1	Non-Current Assets		
	Property, Plant and Equipment	3,546.12	3,797.42
	Intangible assets	81.37	84.75
	Investment property	12.49	13.01
	Right of use Assets	171.08	209.56
	Financial assets		
	Non-Current Investments	2,949.44	1,464.58
	Loans and Advances	2.53	20.37
	Other Financial assets	204.58	670.52
	Other non-current assets	2.25	17.66
	Deferred tax assets (net)	11,635.98	4,198.11
	Total Non-Current Assets (A)	18,605.84	10,475.99
2	Current Assets		
	Inventories	32,016.53	56,075.65
	Financial assets		
	Trade receivables	6,306.63	10,175.11
	Cash and Cash equivalents	7.44	9.73
	Other Bank Balances	135.25	134.54
	Loans and Advances	113.00	1,244.98
	Other Financial assets	3,663.31	3,231.15
	Current Tax Assets (Net)	1,826.25	1,437.41
	Other current assets	4,805.39	3,191.01
	Total Current Assets (B)	48,873.80	75,499.58
TOTAL ASSETS (A + B)		67,479.64	85,975.56
EQUITY & LIABILITIES			
1	Equity		
	Equity Share Capital	2,873.03	2,732.03
	Other Equity	23,634.29	44,266.15
	Total Equity (A)	26,507.32	46,998.18
2	Liabilities		
I	Non-current liabilities		
	Financial Liabilities		
	Non-Current borrowings	439.83	555.99
	Lease Liability	102.07	165.13
	Provisions	275.87	359.56
	Other Non Current liabilities	109.60	141.13
	Total Non-current Liabilities (B)	927.37	1,221.81
II	Current liabilities		
	Financial Liabilities		
	Current Borrowings	29,475.12	29,613.51
	Trade payables		
	i) Amount due to Micro and Small Enterprises	1,318.36	1,493.84
	ii) Amount due to Others	6,698.42	4,742.47
	Other Financial Liabilities	109.05	101.96
	Lease Liability	93.91	65.65
	Other Current Liabilities	1,885.48	1,594.07
	Provisions	464.61	144.07
	Total Current Liabilities (C)	40,044.95	37,755.57
Total Equity & Liabilities (A + B + C)		67,479.64	85,975.56

For and on behalf of the Board of Directors of
Shemaroo Entertainment LimitedPlace: Mumbai
Date: 16th May, 2026

Hiren Gada
WTD and CEO
DIN: 01108194

SHEMAROO ENTERTAINMENT LIMITED

STANDALONE CASH FLOW STATEMENT	Year ended	Year ended
	31st March 2026	31st March 2025
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Loss before tax	(29,913.40)	(11,864.95)
Adjustments for :		
Employee share based expense	206.95	196.23
Depreciation & Amortisation	589.25	599.21
Financial Cost	2,994.82	3,679.40
Liabilities no longer required written back	(7.95)	(39.42)
Interest Income	(236.88)	(361.61)
Dividend Income	(0.35)	(0.35)
Unrealised foreign exchange (Gain)	27.69	(20.28)
(Profit)/Loss on sale of Assets	74.33	(0.53)
Share of Profit from Investment in LLP	(122.05)	(128.37)
Impairment loss on Investment in Associates	-	240.00
Provision for old advances	-	30.00
Provision for Compensated leave absences	38.91	10.54
Provision for Gratuity	296.80	198.85
Provision for Withholding Tax	217.57	-
Expected Credit Loss Allowance Written Back	(163.74)	(222.13)
Bad Debts written off	10.53	112.37
Operating Loss before working capital changes	(25,987.52)	(7,571.05)
Adjustments for :		
Decrease in Trade or Other Receivable	3,305.89	4,572.05
Decrease in Inventories	24,059.12	11,572.98
Increase/(Decrease) in Trade or Other Payable	1,824.63	(4,090.80)
Cash generated from operations	3,202.12	4,483.18
Less : Direct Taxes paid (net)	45.26	(2,881.43)
Net cash generated from operating activities	3,156.86	7,364.61
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(330.81)	(228.29)
Sale of Property, Plant & Equipment	6.11	0.53
Investment in from Investment in Entities	(1,362.81)	(176.16)
Loan repayment from /given to Subsidiaries	82.15	(69.90)
Dividend Income	0.35	0.35
Interest Income	236.88	361.61
Net cash used in investing activities	(1,368.13)	(111.86)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Payment of lease liability	(79.44)	(57.62)
Repayment in Non-Current Borrowings	(129.37)	(758.01)
Proceeds/(Repayment) in Current Borrowings	1,412.62	(2,868.92)
Issue of Equity Shares under Stock Option Plan	-	114.85
Financial Cost	(2,994.82)	(3,679.46)
Net cash used in financing activities	(1,791.02)	(7,249.16)
Net Increase in Cash and Cash Equivalents (A)+(B)+(C)	(2.29)	3.60
Cash and cash equivalents as at the beginning of the period/year	9.73	6.13
Cash and cash equivalents as at the end of the period/year	7.44	9.73
Balance as per Statement of Cash Flows	(2.29)	3.60

For and on behalf of the Board of Directors of
Shemaroo Entertainment Limited



H Gada

Hiren Gada
WTD and CEO
DIN: 01108194

Place: Mumbai
Date: 16th May, 2026