



**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 Jejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Date: 30.05.2026

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., 30th May, 2026 which commenced at 03:00 p.m. and concluded at 06:30 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 Audited Financial Results of the Company for the Quarter ended on 31st March, 2026.
- b. Approved Consolidated Audited Financial Results of the Company for the Quarter ended on 31st March, 2026.
- c. Audit Report on the Audited Financial Results - Standalone and Consolidated for the Quarter ended on 31st March, 2026 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

Independent Auditors' Report on Standalone Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Sahara One Media and Entertainment Limited, Mumbai

Qualified Opinion

We have audited the accompanying statement of standalone financial results of Sahara One Media And Entertainment Limited ('the Company') for the quarter and year ended March 31, 2026 attached herewith (Statement), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulation").

Except the effects of matters described in basis for qualified opinion paragraph below, in our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India of the net Loss and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2026.

Basis for Qualified Opinion

- a) Attention is invited to the matter of deposit of Rupees 694,027.88 Thousand 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 June, 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.
- b) **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 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.

- c) Attention is invited to long pending content advances of Rupees 1,91,600 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



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Fort Office : Office No. 16B, Khatau Building, 1st Floor, 8/10 Alkesh Dinesh Modi Marg, (Shahid Bhagat Singh Road), Fort, Mumbai - 400 001.

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pay the entire amount and in case of default, his entire IPR and negative rights of the movie will be transferred to the company.

- d) The bank balance confirmation of bank accounts having book balance of Rupees 2129.21 Thousand as on 31-03-2026 could not be obtained as these accounts are in dormant status. Had balance confirmations been received, there may have been additional adjustments required to the financial result which are not determinable, at this stage.
- e) The company is carrying investment in subsidiary at cost. The carrying amount of the investment in the subsidiary exceeds the carrying amount of the subsidiary's net assets including associated goodwill in the consolidated financial statements as on date. 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 would have been higher than reported loss and value of investment would have been lower to the extent of such impairment.
- f) 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.

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of 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 ("ICAI") 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified audit opinion.

Emphasis of Matter

- a) The Gratuity Trust in which company was making gratuity contribution was dissolved and Trust has refunded the amount pertains to the company but company has neither created any recognized gratuity fund Trust nor made any other arrangement to deposit this amount to any other recognized Gratuity Fund Trust. Our opinion is not qualified in respect of this matter.
- b) The bonus liability of Rupees 260.25 Thousand up to Financial Year 2021-22 is lying unpaid as on date. As per section 19 of the Payment of Bonus Act, 1965, the payment of bonus should be made within eight month from the close of the relevant financial year otherwise company would be subjected to penalty under section 28 of the Payment of Bonus Act, 1965. Our opinion is not qualified in respect of this matter.



Management's Responsibilities for the Standalone 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 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 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 financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related Disclosures in financial result made by the Management & Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Company 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 Statement 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 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.

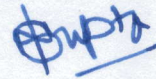
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Further, we report that the figures for the quarter ended March 31, 2026 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2026 and the published year-to-date figures up to third quarter of current financial year, which were subjected to a limited review by us, as required under the Regulation and the Circular.

For Gupta Rustagi & Co.

Chartered Accountants

Firm Registration No. 128701W



Niraj Gupta

Partner

Membership No. 100808

Place: Mumbai

Date: 30th May, 2026

UDIN: 26100808XBNYBI5728





Sahara One Media And Entertainment Limited

CIN:L67120MH1981PLC024947

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

Extract of statement of audited standalone results for the year ended March 31, 2026

(Rs in Lakhs)

Sr. No.	Particulars	For the quarter ended			For the year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
1	Total income from operations (net)	1.73	0.05	0.40	2.05	20.92
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	(31.98)	(8.35)	(25.29)	(80.02)	(60.72)
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	(31.98)	(8.35)	(25.29)	(80.02)	(60.72)
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	(31.98)	(8.35)	(25.29)	(80.02)	(60.72)
5	Total comprehensive income/(Loss) for the period	(30.24)	(8.35)	(28.10)	(78.28)	(63.53)
6	Equity Share Capital	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)				15,813.75	15,892.03
8	Earnings Per Share (of Rs 10/- each)					
	Basic :	(0.14)	(0.04)	(0.13)	(0.36)	(0.30)
	Diluted:	(0.14)	(0.04)	(0.13)	(0.36)	(0.30)

Note: The above is an extract of the detailed format of the standalone financial results for the year ended 31st March 2026, 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 year ended 31st March 2026 is available on the website of the Exchange, www.bseindia.com and on the Company's website.

Bibek Roy Choudhary

(Bibek Roy Choudhary)
Director
DIN- 07663995

Date: May 30, 2026
Place: Lucknow



Sahara One Media And Entertainment Limited

CIN:L67120MH1981PLC024947

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

Statement of Standalone audited results for the quarter and year ended March 31, 2026

(Rs in Lakhs)

Sr. No.	Particulars	For the quarter ended			For the year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	-	-	-	-	19.75
	b) Other income	1.73	0.05	0.40	2.05	1.17
	Total Income	1.73	0.05	0.40	2.05	20.92
2	Expenses					
	a) Purchases of Content	-	-	-	-	-
	b) (Increase)/decrease in inventory	-	-	-	-	-
	c) Employee benefits expense	6.25	4.65	10.32	24.54	33.51
	d) Other expenses	27.48	3.20	15.19	56.82	47.46
	e) Depreciation & amortisation expenses	0.17	0.35	0.17	0.70	0.68
	f) Finance costs	(0.20)	0.20	-	-	-
	Total expenses	33.70	8.40	25.69	82.06	81.65
3	Profit/(loss) before tax (1-2)	(31.98)	(8.35)	(25.29)	(80.02)	(60.72)
4	Tax Expenses	-	-	-	-	-
5	Net Profit/(loss) after tax (3-4)	(31.98)	(8.35)	(25.29)	(80.02)	(60.72)
6	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	1.73	-	(2.81)	1.73	(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)	(30.24)	(8.35)	(28.10)	(78.28)	(63.53)
8	Earning per share (EPS)	(0.14)	(0.04)	(0.13)	(0.36)	(0.30)
	Basic and diluted EPS for the period, for the year to date and for the previous year (not annualised). (in Rs.)					

Notes:

- The un-audited standalone financial results for the quarter and year ended 31st March, 2026 are in compliance with the India Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs
- The above results have been reviewed and recommended by the Audit Committee and approved by Board of Directors in their meetings held on 30th May, 2026. The Statutory Auditors have carried out audit of the financial results for the quarter and year ended 31st March 2026.
- Previous period's figures have been regrouped /rearranged wherever necessary to conform to the current period's classification.

Bibek Roy Choudhary
(Bibek Roy Choudhary)
Director
DIN- 07663995

Date: May 30, 2026
Place: Lucknow

Statement of audited standalone assets and liabilities as at March 31, 2026

Particulars	(Rs. in Lakhs)	
	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
ASSETS		
Non-current assets		
a) Property, plant and equipment		
b) Financial assets:	18.46	19.16
i) Investment		
ii) Other financial assets	10,331.28	10,331.28
(c) Current tax assets (net)	5.00	5.01
Total non-current assets	10,766.58	10,767.33
Current assets		
a) Inventories	9.95	9.95
b) Financial assets		
i) Other financial assets	11.19	11.19
ii) Trade receivables	15.70	15.70
iii) Cash and cash equivalent	4.52	4.68
iv) Bank balance other than (iii) above	21.29	21.29
c) Other current assets	12,224.15	12,230.90
Total current assets	12,286.81	12,293.72
TOTAL - ASSETS	23,053.38	23,061.05
EQUITY AND LIABILITIES		
Equity		
a) Equity Share capital	2,152.50	2,152.50
b) Other equity	15,813.75	15,892.03
Total equity	17,966.25	18,044.53
Liability		
Non-current liabilities		
a) Net employee defined benefit liabilities	42.72	49.80
Total non-current liabilities	42.72	49.80
Current liabilities		
a) Financial liability:		
i) Trade payables	4,814.71	4,755.47
ii) Other financial liabilities	212.35	200.71
b) Net employee defined benefit liabilities	17.35	10.54
Total current liabilities	5,044.41	4,966.72
TOTAL - EQUITY AND LIABILITIES	23,053.38	23,061.05

