



31st October, 2023

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

**The Secretary,
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. October 31, 2023 *inter-alia* has considered and approved Unaudited Financial Results of the Company, both on Standalone and Consolidated basis for the period ended September 30, 2023, alongwith Limited Review Report(s) thereon.

Further, the Nomination and Remuneration Committee of Shemaroo Entertainment Limited at its meeting held on October 31, 2023, has granted 78,000 Employee Stock Options convertible into equal number of Equity Shares of the Company of face value of Rs.10/- each, to the eligible employees of the Company, under the existing Shemaroo Entertainment Limited Employees Stock Option Scheme - 2021 ("Scheme"). The terms of the grant is provided in Annexure A.

The meeting of the Board of Directors commenced at 03:30 P.M. and concluded at 06:45 P.M.

Thanking you,

Yours faithfully,
For Shemaroo Entertainment Limited

Hetal Vichhi
Company Secretary & Compliance Officer
Membership No. A42806

Encl.: As above



Annexure A

The terms of the grant are as under:

Sr. No.	Particulars	Details
1.	Brief details of options granted	Grant of 78,000 options to eligible employees. Effective grant date being October 31, 2023.
2.	Whether the Scheme is in terms of SEBI (SBEB & SE) Regulations, 2021 (if applicable)	Yes
3.	Total number of shares covered by these options	78,000 Equity Shares of face value Rs. 10/- each (Each Option is convertible into one Equity Share of the Company).
4.	Pricing Formula	<p>The exercise price for Options will be decided by the Committee on the basis market price as defined in the Scheme.</p> <p>The Committee has a power to provide suitable discount or charge premium on such price as arrived above. However, the Exercise Price shall not be less than the par value of the Equity Shares of the Company.</p> <p>Accordingly, the exercise price was determined at Rs. 130/- per Option.</p>
5.	Options Vested	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.
6.	Time within which option may be exercised	All Options upon vesting shall be exercisable within 1(One) year from the date of respective vesting.
7.	Options exercised	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.
8.	Money realized by exercise of Options	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.

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

9.	The total number of Shares arising as a result of exercise of Option	78,000 Equity Shares of face value Rs. 10/- each will arise deeming all granted options are vested and exercised.
10.	Options lapsed	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.
11.	Variation in terms of Options	Not Applicable
12.	Brief details of significant terms	<p>The Scheme is administered by the Nomination and Remuneration Committee.</p> <p>The grant of Options is based upon the eligibility criteria as mentioned in the Scheme.</p> <p>The granted Options, once vested shall entitle the Option holder to acquire equal number of Equity Shares, upon payment of exercise price and applicable taxes in accordance with terms and conditions of the Scheme.</p> <p>The granted Options shall vest within minimum period of 1(One) year and maximum period of 5(Five) years from the date of grant.</p> <p>All Vested Options shall be respectively exercised in one or more tranches within a period of 1 year from the respective dates of Vesting.</p>
13.	Subsequent changes or cancellation or exercise of such Options	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.
14.	Diluted earnings per share pursuant to the issue of equity shares on exercise of Options.	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.

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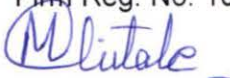
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Independent Auditor's Review Report on the unaudited quarterly and year to date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations 2015, as amended.

The Board of Directors,
Shemaroo Entertainment Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Shemaroo Entertainment Limited (the 'Company') for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the 'Statement') attached herewith, being submitted by the Company in pursuance to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulations").
2. This Statement, which is the responsibility of the Company's Board of Directors and have been approved by them, 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, as amended (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations. 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 statements are 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 accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, 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 Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



(M. M. Chitale)
Partner

M. No. 14054

UDIN: 23014054BG5XHVG817

Place: Mumbai

Date: October 31, 2023

SHEMAROO ENTERTAINMENT LIMITED
UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE PERIOD ENDED 30TH SEPTEMBER 2023

(₹ in Lakhs)

Particulars	Quarter ended			Period ended		Year ended
	30th September 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	19,070.44	14,697.22	14,060.94	33,767.66	23,281.51	53,504.99
2 Other Income	105.08	77.20	62.38	182.28	198.10	318.68
3 Total Income (1 + 2)	19,175.52	14,774.42	14,123.32	33,949.94	23,479.61	53,823.67
4 Expenses:						
a. Operational Cost	13,286.98	10,451.67	9,934.57	23,738.65	15,785.37	36,683.59
b. Employee benefits expense	2,709.49	2,588.88	1,927.73	5,298.37	3,735.62	8,276.19
c. Finance costs	937.03	876.71	700.68	1,813.74	1,360.82	2,968.90
d. Depreciation and amortisation expense	145.00	126.33	133.28	271.33	264.49	519.10
e. Other expenses	1,438.83	983.42	1,052.76	2,422.25	1,809.63	4,120.49
Total expenses	18,517.33	15,027.01	13,749.02	33,544.34	22,955.93	52,568.27
5 Profit/(Loss) before exceptional items and tax (3-4)	658.19	(252.59)	374.30	405.60	523.68	1,255.40
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) before Tax for the period (5-6)	658.19	(252.59)	374.30	405.60	523.68	1,255.40
8 Tax Expenses:						
(a) Current Tax	192.93	11.70	300.48	204.63	349.59	708.76
(b) Earlier Years	-	4.06	22.89	4.06	46.79	101.02
(c) Deferred Tax	7.39	(64.12)	(186.23)	(56.73)	(139.16)	(282.70)
Total Tax expense	200.32	(48.36)	137.14	151.96	257.22	527.08
9 Net Profit/(Loss) after tax for the period (7-8)	457.87	(204.23)	237.16	253.64	266.46	728.32
10 Other Comprehensive Income / (Expense)	-	-	-	-	-	(95.75)
11 Total Comprehensive Income/(Loss) for the Period	457.87	(204.23)	237.16	253.64	266.46	632.57
12 Paid-up equity share capital (Face Value ₹ 10/- each)	2,718.28	2,718.22	2,718.22	2,718.28	2,718.22	2,718.22
13 Reserves excluding Revaluation Reserves	-	-	-	-	-	56,858.24
14 Earnings per equity share [face value of share ₹ 10]						
- Basic	1.68	(0.75)	0.87	0.93	0.98	2.68
- Diluted	1.68	(0.75)	0.87	0.93	0.98	2.68

Notes:

- The above financial results for the quarter and period ended 30th September 2023 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 31st October 2023.
- The figures for the quarter ended 30th September 2023 and 30th September 2022 are the balancing figures between unaudited figures in respect of the year-to-date upto half year and the reviewed year-to-date figures up to first quarter of the relevant financial year.
- The above financial results are in accordance with the accounting policies followed by the Company in preparation of its statutory accounts.
- There are no separate reportable segments as per Indian Accounting Standards (Ind AS 108) - Operating Segments.
- CGST and Central Excise Department had carried out search operation at premises of the Company on September 05, 2023. 3 Key management personnel of the Company were detained on 6th September 2023 and later released on bail on 7th September 2023 by the Honorable Metropolitan Magistrate Court. The Company has denied the claim demanded by the CGST department and is contesting the allegations in accordance with the due process of law. The Company has paid Rs.1,200 lakhs under protest to GST department.
- 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



Hiren Gada
Hiren Gada
WTD and CEO
DIN :01108194

Place: Mumbai
Date: 31st October 2023

SHEMAROO ENTERTAINMENT LIMITED

(₹ in Lakhs)

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES		As at	As at
		30th September 2023	31st March 2023
		Unaudited	Audited
ASSETS			
1	Non-Current Assets		
	Property, Plant and Equipment	4,009.70	3,497.66
	Capital Work-in-Progress	-	110.24
	Intangible assets	53.06	59.99
	Investment property	13.79	14.05
	Right of use Assets	260.92	23.25
	Financial assets		
	Non-Current Investments	1,817.57	1,738.44
	Loans and Advances	6.05	6.82
	Other Financial assets	339.15	78.90
	Other non-current assets	81.65	113.43
	Deferred tax assets (net)	335.11	278.39
	Total Non-Current Assets (A)	6,917.00	5,921.17
2	Current Assets		
	Inventories	73,137.48	73,046.92
	Financial assets		
	Trade receivables	12,684.05	12,341.39
	Cash and Cash equivalents	125.91	7.53
	Other Bank Balances	15.00	121.05
	Loans and Advances	1,249.91	1,171.96
	Other Financial assets	1,801.98	1,461.40
	Current Tax Assets (Net)	5,290.92	4,721.66
	Other current assets	6,367.04	5,121.44
	Total Current Assets (B)	1,00,672.29	97,993.35
TOTAL ASSETS (A + B)		1,07,589.29	1,03,914.52
EQUITY & LIABILITIES			
1	Equity		
	Equity Share Capital	2,718.28	2,718.22
	Other Equity	57,202.13	56,858.24
	Total Equity (A)	59,920.41	59,576.46
2	Liabilities		
I	Non-current liabilities		
	Financial Liabilities		
	Non-Current borrowings	832.30	1,255.03
	Lease Liability	56.58	10.51
	Provisions	446.33	203.74
	Contract Liabilities	387.06	225.13
	Total Non-current Liabilities (B)	1,722.27	1,694.41
II	Current liabilities		
	Financial Liabilities		
	Current Borrowings	31,547.75	30,022.66
	Trade payables		
	i) Amount due to Micro and Small Enterprises	648.22	533.92
	ii) Amount due to Others	10,691.95	8,277.48
	Other Financial Liabilities	923.88	921.18
	Lease Liability	210.85	14.52
	Other Current Liabilities	1,884.20	2,775.99
	Provisions	39.76	97.90
	Total Current Liabilities (C)	45,946.61	42,643.65
Total Equity & Liabilities (A + B + C)		1,07,589.29	1,03,914.52



SHEMAROO ENTERTAINMENT LIMITED

(₹ in Lakhs)

STANDALONE CASH FLOW STATEMENT	Period ended	Year ended
	30th September	31st March 2023
	2023	
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	405.60	1,255.40
Adjustments for :		
Other Comprehensive Income	-	(127.95)
Employee compensation expense	89.60	189.45
Depreciation & Amortisation	271.33	519.10
Financial Cost	1,813.74	2,968.90
Interest Income	(55.63)	(89.50)
Unrealised foreign exchange (Gain)/Loss	(41.50)	(68.86)
(Profit) / Loss on sale of Assets	(0.21)	14.90
Provision for Compensated leave absences	80.46	10.18
Provision for Gratuity	93.80	170.79
Bad Debts written off	33.63	25.88
Operating profit before working capital changes	2,690.82	4,868.29
Adjustments for :		
Decrease/(Increase) in Trade or Other Receivable	(2,138.23)	(10,320.43)
Decrease/(Increase) in Inventories	(90.56)	(1,588.38)
Increase/(Decrease) in Trade or Other Payable	1,813.52	6,688.18
Cash generated from/(used in) operations	2,275.55	(352.34)
Less : Direct Taxes paid (net)	777.95	1,343.06
Net cash from/(used in) operating activities	1,497.60	(1,695.40)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Property, Plant and Equipment	0.21	-
Purchase of Property, Plant & Equipment including Capital WIP and Intangible assets under development	(640.66)	(1,954.09)
(Investment in)/Withdrawal from Subsidiaries	(79.13)	(1,259.83)
Loan repayment from / (given to) Subsidiaries	(23.83)	300.30
Interest Income	55.63	89.50
Net cash from/(used in) investing activities	(687.78)	(2,824.12)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Payment of lease liability	(31.11)	(33.05)
Increase/(Decrease) in Non-Current Borrowings	(382.95)	246.71
Increase/(Decrease) in Current Borrowings	1,525.09	7,270.64
Issue of Equity Shares	0.72	-
Financial Cost	(1,803.19)	(2,963.62)
Net cash from/(used in) financing activities	(691.44)	4,520.68
Net Increase in Cash and Cash Equivalents (A)+(B)+(C)	118.38	1.16
Cash and cash equivalents as at the beginning of the year	7.53	6.37
Cash and cash equivalents as at the end of the year	125.91	7.53
Balance as per Statement of Cash Flows	118.38	1.16

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



Hiren Gada

CEO

DIN :01108194

Place: Mumbai

Date : 31st October 2023

Independent Auditor's Review Report on the unaudited quarterly and year to date Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) regulations 2015, as amended

The Board of Directors,
Shemaroo Entertainment Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Shemaroo Entertainment Limited (the 'Parent Company') and its subsidiaries, listed in Annexure 'A' (the parent & the subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the 'Statement') attached herewith, being submitted by the Company in pursuance to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulations").
2. This Statement, which is the responsibility of the Parent's Board of Directors and have been approved by them, 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, as amended (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations. 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 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and the Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. The Statement includes the results of the entities as mentioned in the Annexure 'A' to this Report.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Act, 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 Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

MUC

**MUKUND
M. CHITALE
& CO.**

**CHARTERED
ACCOUNTANTS**

6. The unaudited consolidated financial results include the interim financial results of two subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect, total asset of Rs.137.41 as on 30th September ,2023 and total revenue of Rs. 126.30 lakhs and Rs. 244.14 lakhs, Loss after tax (Net) of Rs. 18.84 lakhs and Rs. 50.13 lakhs, total comprehensive loss (Net) of Rs. 31.32 lakhs and Rs. 79.60 lakhs for the quarter ended and for the period ended September 30, 2023 respectively and total cash outflows (Net) of Rs. 17.67 lakhs for the period ended September 30, 2023, as considered in unaudited consolidated financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial result certified by the management.

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



(M. M. Chitale)
Partner
M. No. 14054

UDIN: 23014054BG5XH78414

Place: Mumbai
Date: October 31, 2023

Annexure A

(Referred to in point No. 1 and 4 of our Limited Review Report – Consolidated Interim Financial Results)

Sr. No.	Name of subsidiary company
1	Canopy Entertainment Private Limited
2	Shemaroo Think Tank Entertainment LLP
3	Shemaroo Contentino Media LLP
4	Shemaroo Media and Entertainment LLC

M. Chitale

SHEMAROO ENTERTAINMENT LIMITED
UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE PERIOD ENDED 30TH SEPTEMBER 2023

(₹ in Lakhs)

Particulars	Quarter ended			Period ended		Year ended
	30th September 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	19,891.25	15,350.19	14,656.15	35,241.44	24,255.70	55,660.77
2 Other Income	107.50	76.40	59.75	183.90	225.89	342.32
3 Total Income (1 + 2)	19,998.75	15,426.59	14,715.90	35,425.34	24,481.59	56,003.09
4 Expenses:						
a. Operational Cost	13,864.87	10,873.20	10,319.60	24,738.07	16,449.91	38,401.92
b. Employee benefits expense	2,802.83	2,657.45	1,985.77	5,460.28	3,848.96	8,513.13
c. Finance costs	937.03	876.72	726.64	1,813.75	1,412.60	3,066.57
d. Depreciation and amortisation expense	144.65	127.66	133.53	272.31	265.02	520.67
e. Other expenses	1,503.95	1,042.57	1,068.72	2,546.52	1,860.46	4,018.48
Total expenses	19,253.33	15,577.60	14,234.26	34,830.93	23,836.95	54,520.77
5 Profit/(Loss) before exceptional items and tax (3-4)	745.42	(151.01)	481.64	594.41	644.64	1,482.32
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) before Tax for the period (5-6)	745.42	(151.01)	481.64	594.41	644.64	1,482.32
8 Tax Expense						
(a) Current Tax	192.93	11.70	300.48	204.63	349.59	708.76
(b) Earlier Years	-	4.06	22.89	4.06	46.79	101.02
(c) Deferred Tax	7.39	(64.12)	(186.23)	(56.73)	(139.16)	(282.70)
Total Tax expense	200.32	(48.36)	137.14	151.96	257.22	527.08
9 Net Profit/(Loss) after tax for the period (7-8)	545.10	(102.65)	344.50	442.45	387.42	955.24
10 Non-Controlling interest - (Profit)/loss	(56.97)	(29.48)	(6.05)	(86.45)	(24.16)	(18.79)
11 Consolidated Net Profit/(Loss) (9+10)	488.13	(132.13)	338.45	356.00	363.26	936.45
12 Other Comprehensive Income	(29.47)	(29.44)	(10.05)	(58.91)	(23.39)	(88.99)
13 Total Comprehensive Income/(Loss) for the Period	458.66	(161.57)	328.40	297.09	339.87	847.46
14 Paid-up equity share capital (Face Value ₹ 10/- each)	2,718.28	2,718.22	2,718.22	2,718.28	2,718.22	2,718.22
15 Reserves excluding Revaluation Reserves	-	-	-	-	-	56,473.78
16 Earnings per equity share [face value of share ₹ 10]						
- Basic	1.80	(0.49)	1.25	1.31	1.34	3.45
- Diluted	1.80	(0.49)	1.25	1.31	1.34	3.45

Notes:

- The above financial results for the quarter and period ended 30th September 2023 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 31st October 2023.
- The figures for the quarter ended 30th September 2023 and 30th September 2022 are the balancing figures between unaudited figures in respect of the year-to-date upto half year and the reviewed year-to-date figures up to first quarter of the relevant financial year.
- The above financial results are in accordance with the accounting policies followed by the Company in preparation of its statutory accounts.
- There are no separate reportable segments as per Indian Accounting Standards (Ind AS 108) - Operating Segments.
- CGST and Central Excise Department had carried out search operation at premises of the Company on September 05, 2023. 3 Key management personnel of the Company were detained on 6th September 2023 and later released on bail on 7th September 2023 by the Honorable Metropolitan Magistrate Court. The Company has denied the claim demanded by the CGST department and is contesting the allegations in accordance with the due process of law. The Company has paid Rs.1,200 lakhs under protest to GST department.

Financial results of Shemaroo Entertainment Limited (Standalone)

(₹ in Lakhs)

Particulars	Quarter ended			Period ended		Year ended
	30th September 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	19,070.44	14,697.22	14,060.94	33,767.66	23,281.51	53,504.99
Profit/(Loss) before Tax	658.19	(252.59)	374.30	405.60	523.68	1,255.40
Net Profit/(Loss) after Tax	457.87	(204.23)	237.16	253.64	266.46	728.32

7 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 : 31st October 2023



Hiren Gada
CEO and CFO
CIN: 01108194

SHEMAROO ENTERTAINMENT LIMITED		
		(₹ in Lakhs)
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES		
	As at 30th September 2023	As at 31st March 2023
	Unaudited	Audited
ASSETS		
I Non-Current Assets		
Property, Plant and Equipment	4,013.63	3,500.99
Capital Work-in-Progress	-	110.24
Intangible assets	53.06	59.99
Investment property	13.79	14.05
Right of use Assets	260.92	23.25
Financial assets		
Non-Current Investments	254.84	254.84
Loans and Advances	6.05	6.82
Other Financial assets	339.15	78.90
Other non-current assets	81.65	113.43
Deferred tax assets (net)	335.11	278.39
Total Non-Current Assets (A)	5,358.20	4,440.90
2 Current Assets		
Inventories	73,828.32	73,457.42
Financial assets		
Trade receivables	13,234.76	12,676.03
Cash and Cash equivalents	150.49	92.61
Other Bank Balances	15.00	121.05
Loans and Advances	1,256.47	1,202.36
Other Financial assets	1,858.63	1,464.43
Current Tax Assets (Net)	5,296.39	4,721.65
Other current assets	6,910.20	5,670.46
Total Current Assets (B)	1,02,550.26	99,406.01
TOTAL ASSETS (A + B)	1,07,908.46	1,03,846.91
EQUITY & LIABILITIES		
1 Equity		
Equity Share Capital	2,718.28	2,718.22
Other Equity	56,923.74	56,473.78
Equity attributable to owners	59,642.02	59,192.00
Non-controlling Interest	(392.03)	(449.28)
Total Equity (A)	59,249.99	58,742.72
2 Liabilities		
I Non-current liabilities		
Financial Liabilities		
Non-Current borrowings	832.30	1,255.03
Lease Liability	56.58	10.51
Provisions	446.33	203.74
Contract Liabilities	387.06	225.13
Total Non-current Liabilities (B)	1,722.27	1,694.41
II Current liabilities		
Financial Liabilities		
Current Borrowings	31,547.75	30,022.67
Trade payables		
i) Amount due to Micro and Small Enterprises	648.22	1,121.61
ii) Amount due to Others	11,144.50	8,272.71
Other Financial Liabilities	987.97	937.62
Lease Liability	210.85	14.52
Other Current Liabilities	2,003.17	2,879.26
Provisions	393.74	161.39
Total Current Liabilities (C)	46,936.20	43,409.78
Total Equity & Liabilities (A + B + C)	1,07,908.46	1,03,846.91



SHEMAROO ENTERTAINMENT LIMITED

CONSOLIDATED CASH FLOW STATEMENT	(₹ in Lakhs)	
	Period ended 30th September 2023	Year ended 31st March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	594.41	1,482.32
Adjustments for :		
Other Comprehensive Income	-	(127.95)
Employee compensation expense	89.60	189.45
Depreciation & Amortisation	272.31	520.67
Financial Cost	1,813.75	3,066.57
Interest Income	(54.87)	(57.05)
Unrealised foreign exchange (Gain)/Loss	(41.50)	(68.86)
Profit/(Loss) on sale of Assets	(0.21)	14.90
Exchange translation differences	(10.53)	(17.74)
Provision for Compensated leave Absence & others	80.46	10.18
Provision for Gratuity	93.80	170.79
Bad Debts written off	33.63	25.88
Operating profit before working capital changes	2,870.85	5,209.16
Adjustments for :		
Decrease/(Increase) in Trade or Other Receivable	(2,402.04)	(10,831.29)
Decrease/(Increase) in Inventories	(370.90)	(1,962.75)
Increase/(Decrease) in Trade or Other Payable	2,037.02	7,202.99
Cash generated from/ (used in) operations	2,134.93	(381.89)
Less : Direct Taxes paid (net)	783.43	1,341.28
Net cash from/ (used in) operating activities	1,351.50	(1,723.17)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Property, Plant and Equipment	0.21	-
Purchase of Property, Plant & Equipment including Capital WIP and Intangible assets under development	(642.24)	(1,957.17)
Interest Income	54.87	57.05
Net cash from/ (used in) investing activities	(587.16)	(1,900.12)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Payment of lease liability	(31.11)	(33.05)
Increase/(Decrease) in Non-Current Borrowings	(382.95)	246.72
Increase/(Decrease) in Current Borrowings	1,525.08	6,402.66
Issue of Equity Shares	0.72	-
Withdrawal of Capital by Partner	(15.00)	-
Financial Cost	(1,803.20)	(3,061.30)
Net cash from/(used in) financing activities	(706.46)	3,555.03
Net Increase / (Decrease) in Cash and Cash Equivalents (A)+(B)+(C)	57.88	(68.26)
Cash and cash equivalents as at the beginning of the year	92.61	160.87
Cash and cash equivalents as at the end of the year	150.49	92.61
Balance as per Statement of Cash Flows	57.88	(68.26)

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



Place: Mumbai
Date : 31st October 2023