



Ref No.: SEL /Reg.33-LODR /Oct-21/01

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-400 023.
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 you that the Board of Directors at its meeting held on October 26, 2021 had considered and approved the following:

- The Unaudited Financial Results of the Company, both on standalone and consolidated basis for the Quarter and Half year ended September 30, 2021 (Q2).
- Further subscription/contribution of 7.5% (upto Rs. 7,500/-) in addition to existing contribution of 65% in Contentino Media LLP (LLPIN: AAE-6434). The details required under SEBI (LODR) Regulations, 2015 in the specified format is enclosed herewith as Annexure.

Further, please find enclosed copy of aforesaid results accompanied with the Limited Review Report dated October 26, 2021.

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

The meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 06:10 P.M.

Thanking you,

Yours faithfully,

For Shemaroo Entertainment Limited



Dipesh U. Gosar

Company Secretary & Compliance Officer

Membership No.: A23755

Encl.: As above

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 | Fax: +91 - 22 2851 9770 | Email: shemaroo@shemaroo.com

shemarooent.com | CIN: L67190MH2005PLC158288

Sr. No.	Particulars	Details
1.	Name of the Target Company details in brief, such as size, turnover etc.	Contentino Media LLP (LLPIN:AAE-6434) has started with a clear vision to lead in Indian Content In-flight Entertainment business to global audience for IFE across a number of airlines globally. Capital Contribution: Rs 100,000/- Turnover for the year ended March 2021 is Rs. 5.72crores.
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arms length".	No. The acquisition shall not fall under related party transaction(s). None of the promoter/ promoter group/ group companies have any interest in the entity being acquired.
3.	Industry to which the entity being acquired belongs	Media & Entertainment Industry
4.	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	Contentino Media is a leading Indian content In-flight Entertainment business that provides a large repertoire of Bollywood Movies, TV Shows, Music Videos and host of self-produced Short content appealing to global audience for IFE across a number of airlines globally. Its content features as part of the In-flight Entertainment offerings across more than 100 Airlines globally. Contentino Media is subsidiary of Shemaroo Entertainment Ltd.
5.	Brief details of any governmental or regulatory approvals required for the acquisition	NOT APPLICABLE.
6.	Indicative time period for completion of the acquisition	On or before November 15, 2021
7.	Nature of consideration - whether cash consideration or share swap and details of the same	Cash investment.
8.	Cost of acquisition or the price at which the shares are acquired	The Purchase Consideration is Rs 7,500/-

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SHEMAROO ENTERTAINMENT LIMITED



9.	Percentage of shareholding / control acquired and / or number of shares acquired	Acquisition is 7.5%; Currently 65% (in aggregate holding will 72.50%)
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	<p>Contentino Media LLP was incorporated on 25th August, 2015</p> <ul style="list-style-type: none">• Turnover for the year ended March 2018 – Rs. 6.20 Crores• Turnover for the year ended March 2019 – Rs. 8.96 Crores• Turnover for the year ended March 2020– Rs. 14.15 Crores• Turnover for the year ended March 2021– Rs. 5.75 Crores <p>Country : India</p>

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SHEMAROO ENTERTAINMENT LIMITED

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, 2021 and year to date from April 01, 2021 to September 30, 2021 (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

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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.

6. The consolidated unaudited financial results include the interim financial results of 4 subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect, total revenue of Rs. 476.40 lakhs for the period ended September 30, 2021, total Profit / (Loss) after tax of (Rs.116.01) lakhs and total comprehensive income of (Rs. 120.65) lakhs for the period ended September 30, 2021, 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.

7. The year-to-date consolidated figures for the period April 1, 2021 to September 30, 2021 includes the period from April 1, 2021 to June 30, 2021 which was reviewed by another firm of chartered accountants who have issued their unmodified conclusion vide their report dated July 27, 2021.

Consolidated figures for the quarter ended September 30, 2020 and the year to date consolidated figures for the period April 1, 2020 to September 30, 2020 were reviewed by another firm of chartered accountants who have issued their unmodified conclusion vide their report dated November 9, 2020.

Consolidated figures for the year April 1, 2020 to March 31, 2021 and as at March 31, 2021 were audited by another firm of chartered accountants who have issued their unmodified opinion vide their report dated June 8, 2021.

We have relied upon these reports for the purpose of our review report on accompanying statement of unaudited consolidated financial results of the Group.

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



(S.M. Chitale)
Partner
M. No. 111383

UDIN: 21111383AAAARA3202

Place: Mumbai
Date: 26th October 2021

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	Contentino Media LLP
4	Shemaroo Media and Entertainment LLC

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SHEMAROO ENTERTAINMENT LIMITED
UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(₹ in Lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	30-Sept 2021	30-June 2021	30-Sept 2020	30-Sept 2021	30-Sept 2020	31-Mar 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	12,313	7,476	5,926	19,789	14,547	31,111
2 Other Income	7	30	51	37	86	103
3 Total Income (1 + 2)	12,320	7,506	5,978	19,826	14,632	31,214
4 Expenses:						
a. Operational Cost	8,922	4,647	3,780	13,569	10,896	21,206
b. Employee benefits expense	1,604	1,557	1,383	3,161	2,955	5,895
c. Finance costs	641	709	731	1,350	1,417	2,844
d. Depreciation and amortisation expense	172	174	185	346	372	727
e. Other expenses	766	558	836	1,324	1,258	2,754
Total expenses	12,105	7,645	6,915	19,750	16,897	33,426
5 Profit/(Loss) before exceptional items and tax (3-4)	215	(139)	(937)	76	(2,265)	(2,212)
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) before Tax for the period (5-6)	215	(139)	(937)	76	(2,265)	(2,212)
8 Tax Expense						
(a) Current Tax	-	-	-	-	-	1
(b) Short/(Excess) provision of the earlier years/periods	(4)	4	-	-	0	0
(c) Deferred Tax	(61)	(7)	(16)	(68)	(62)	(24)
9 Net Profit/(Loss) after tax for the period (7-8)	280	(136)	(921)	144	(2,202)	(2,188)
10 Non-Controlling interest	(8)	0	6	(8)	(9)	40
11 Share of Profit / (Loss) of Associate	-	-	(1)	-	(1)	-
12 Consolidated Net Profit/(Loss) (9-10-11)	272	(136)	(916)	136	(2,213)	(2,148)
13 Other Comprehensive Income	(5)	-	1	(5)	0	94
14 Total Comprehensive Income/(Loss) for the Period	267	(136)	(915)	131	(2,212)	(2,054)
15 Paid-up equity share capital (Face Value ₹ 10/- each)	2,718	2,718	2,718	2,718	2,718	2,718
16 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	54,912
17 Earnings Per Share (EPS) ₹						
Basic and Diluted Earnings Per Share (not annualised)	1.00	(0.50)	(3.37)	0.50	(8.14)	(7.90)

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 26th October, 2021.
- These financial results have been prepared in accordance with recognition and measurement principles laid out in the Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 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.
- The figures for the quarter ended 30th September 2021 and 30th September 2020 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.
- Previous periods / year figures have been regrouped / reclassified, wherever necessary to conform to classification of current period.

Unaudited financial results of Shemaroo Entertainment Limited (Standalone)							(₹ in Lakh)
Particulars	Quarter ended			Six months ended		Year ended	
	30-Sept 2021	30-June 2021	30-Sept 2020	30-Sept 2021	30-Sept 2020	31-Mar 2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue from Operations	12,044	7,258	5,826	19,302	14,225	30,518	
Profit before Tax	282	(99)	(814)	183	(2,147)	(1,949)	
Net Profit after Tax	347	(96)	(798)	251	(2,084)	(1,925)	

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

Place: Mumbai
Date : 26th October, 2021



Hiren Gada

Hiren Gada
CEO & CFO
DIN :01108194

SHEMAROO ENTERTAINMENT LIMITED

(₹ in Lakhs)

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES		As at 30-Sept 2021	As at 31-Mar 2021
		Unaudited	Audited
ASSETS			
1	Non-Current Assets		
	Property, Plant and Equipment	2,338	2,549
	Intangible assets	74	86
	Right of use Assets	48	93
	Financial assets		
	Non-Current Investments	255	255
	Loans and Advances	80	42
	Other Financial assets	24	24
	Other non-current assets	109	186
	Total Non-Current Assets (A)	2,928	3,235
2	Current Assets		
	Inventories	70,640	73,032
	Financial assets		
	Trade receivables	6,217	5,473
	Cash and Cash equivalents	113	85
	Other Bank Balances	647	649
	Loans and Advances	7	18
	Current Tax Assets (Net)	3,450	2,451
	Other current assets	3,721	2,709
	Total Current Assets (B)	84,795	84,417
	TOTAL ASSETS (A + B)	87,723	87,652
EQUITY & LIABILITIES			
1	Equity		
	Equity Share Capital	2,718	2,718
	Other Equity	55,042	54,912
	Equity attributable to owners	57,760	57,630
	Non-controlling Interest	(440)	(449)
	Total Equity (A)	57,320	57,181
2	Liabilities		
I	Non-current liabilities		
	Financial Liabilities		
	Non-Current borrowings	1,291	1,741
	Lease Liability	8	14
	Provisions	222	108
	Deferred tax Liabilities (Net)	115	183
	Total Non-current Liabilities (B)	1,636	2,045
II	Current liabilities		
	Financial Liabilities		
	Current Borrowings	22,707	24,512
	Trade payables		
	i) Amount due to Micro and Small Enterprises	96	210
	ii) Amount due to Others	4,413	2,313
	Other Financial Liabilities	898	756
	Lease Liability	48	91
	Other Current Liabilities	480	323
	Provisions	125	223
	Total Current Liabilities (C)	28,767	28,427
	Total Equity & Liabilities (A + B + C)	87,723	87,652



SHEMAROO ENTERTAINMENT LIMITED

(₹ in Lakhs)

CONSOLIDATED CASH FLOW STATEMENT		Half Year ended 30-Sept 2021	Year ended 31-Mar 2021
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		76	(2,212)
Adjustments for :			
Other Comprehensive Income		-	86
Depreciation & Amortisation		346	727
Financial Cost		1,350	2,844
Interest Income		(12)	(20)
Urealised foreign exchange (Gain)/Loss		11	(4)
Profit on sale of Assets		0	23
Exchange translation differences		(5)	-
Remeasurement of Lease Liability		(0)	(21)
Tangible Asscets Written Off		19	-
Provision for Gratuity		170	(14)
Bad Debts written off		-	359
Operating profit before working capital changes		1,955	1,768
Adjustments for :			
Decrease/(Increase) in Trade or Other Receivable		(1,781)	4,424
Decrease/(Increase) in Inventories		2,392	(1,673)
Increase/(Decrease) in Trade or Other Payable		2,023	(2,174)
Cash generated from/ (used in) operations		4,589	2,345
Direct Taxes paid (net)		999	1,331
Net cash from/ (used in) operating activities		3,590	1,015
B. CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Property, Plant and Equipment		12	0
Purchase of Property, Plant & Equipment including Capital WIP and Intangible assets under development		(90)	(90)
Interest Income		12	20
Net cash from/ (used in) investing activities		(66)	(70)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Payment of lease liability		(54)	(94)
Increase/(Decrease) in Non-Current Borrowings		(291)	(1,017)
Increase/(Decrease) in Current Borrowings		(1,806)	3,006
Financial Cost		(1,345)	(2,827)
Net cash from/(used in) financing activities		(3,496)	(932)
Net Increase / (Decrease) in Cash and Cash Equivalents (A)+(B)+(C)		28	12
Cash and cash equivalents as at the beginning of the year		85	72
Cash and cash equivalents as at the end of the year		113	85
Balance as per Statement of Cash Flows		28	12

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



H. Gada

Hiren Gada
CEO & CFO
DIN :01108194

Place: Mumbai
Date : 26th October, 2021

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, 2021 and year to date from April 01, 2021 to September 30, 2021 (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.

5. The year-to-date figures for the period April 1, 2021 to September 30, 2021 includes the period from April 1, 2021 to June 30, 2021 which was reviewed by another firm of chartered accountants who have issued their unmodified conclusion vide their report dated July 27, 2021.

Figures for the quarter ended September 30, 2020 and the year to date standalone figures for the period April 1, 2020 to September 30, 2020 were reviewed by another firm of chartered accountants who have issued their unmodified conclusion vide their report dated November 9, 2020.

Figures for the year April 1, 2020 to March 31, 2021 and as at March 31, 2021 were audited by another firm of chartered accountants who have issued their unmodified opinion vide their report dated June 8, 2021.

We have relied upon these reports for the purpose of our review report on accompanying statement.

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



(S.M. Chitale)
Partner
M. No. 111383

UDIN: 21111383AAAAQZ3206

Place: Mumbai
Date: 26th October 2021

SHEMAROO ENTERTAINMENT LIMITED
UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(₹ in Lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	30-Sept	30-June	30-Sept	30-Sept	30-Sept	31-Mar
	2021	2021	2020	2021	2020	2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	12,044	7,258	5,826	19,302	14,225	30,518
2 Other Income	13	34	54	47	90	129
3 Total Income (1 + 2)	12,057	7,291	5,880	19,349	14,315	30,648
4 Expenses:						
a. Cost of materials consumed	8,737	4,496	3,670	13,233	10,701	20,670
b. Employee benefits expense	1,551	1,518	1,348	3,069	2,866	5,725
c. Finance costs	611	681	680	1,292	1,320	2,697
d. Depreciation and amortisation expense	172	173	184	345	369	722
e. Other expenses	704	523	813	1,227	1,206	2,753
Total expenses	11,775	7,391	6,694	19,166	16,461	32,568
5 Profit/(Loss) before exceptional items and tax (3-4)	282	(99)	(814)	183	(2,147)	(1,920)
6 Exceptional Items	-	-	-	-	-	29
7 Profit/(Loss) before Tax for the period (5-6)	282	(99)	(814)	183	(2,147)	(1,949)
8 Tax Expenses:						
(a) Current Tax	-	-	-	-	-	-
(b) Short/(Excess) provision of the earlier years/periods	(4)	4	-	-	0	0
(c) Deferred Tax	(61)	(7)	(16)	(68)	(62)	(24)
9 Net Profit/(Loss) after tax for the period (7-8)	347	(96)	(798)	251	(2,084)	(1,925)
10 Other Comprehensive Income / (Expense)	-	-	-	-	-	86
11 Total Comprehensive Income/(Loss) for the Period	347	(96)	(798)	251	(2,084)	(1,839)
12 Paid-up equity share capital (Face Value ₹ 10/- each)	2,718	2,718	2,718	2,718	2,718	2,718
13 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	55,408
14 Earnings Per Share (EPS) ₹						
Basic and Diluted Earnings Per Share (not annualised)	1.28	(0.35)	(2.94)	0.92	(7.67)	(7.08)

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 26th October 2021.
- These financial results have been prepared in accordance with recognition and measurement principles laid out in the Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 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.
- The figures for the quarter ended 30th September 2021 and 30th September 2020 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.
- 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 : 26th October, 2021



Hiren Gada
CEO & CFO
DIN :01108194

SHEMAROO ENTERTAINMENT LIMITED

(₹ in Lakhs)

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

	As at 30-Sept 2021	As at 31-Mar 2021
	Unaudited	Audited
ASSETS		
1 Non-Current Assets		
Property, Plant and Equipment	2,337	2,540
Intangible assets	74	81
Right of use Assets	48	93
Financial assets		
Non-Current Investments	495	612
Loans and Advances	80	42
Other Financial assets	23	24
Other non-current assets	109	186
Total Non-Current Assets (A)	3,166	3,578
2 Current Assets		
Inventories	70,558	72,986
Financial assets		
Trade receivables	5,916	5,253
Cash and Cash equivalents	6	8
Other Bank Balances	647	649
Loans and Advances	405	229
Current Tax Assets (Net)	3,450	2,451
Other current assets	3,540	2,371
Total Current Assets (B)	84,522	83,948
TOTAL ASSETS (A + B)	87,688	87,526
EQUITY & LIABILITIES		
1 Equity		
Equity Share Capital	2,718	2,718
Other Equity	55,659	55,408
Total Equity (A)	58,377	58,126
2 Liabilities		
I Non-current liabilities		
Financial Liabilities		
Non-Current borrowings	1,291	1,741
Lease Liability	7	14
Provisions	222	108
Deferred tax Liabilities (Net)	115	183
Total Non-current Liabilities (B)	1,635	2,045
II Current liabilities		
Financial Liabilities		
Current Borrowings	21,786	23,652
Trade payables		
i) Amount due to Micro and Small Enterprises	96	210
ii) Amount due to Others	4,393	2,302
Other Financial Liabilities	867	724
Lease Liability	48	91
Other Current Liabilities	450	296
Provisions	36	81
Total Current Liabilities (C)	27,676	27,355
Total Equity & Liabilities (A + B + C)	87,688	87,526



SHEMAROO ENTERTAINMENT LIMITED

(₹ in Lakhs)

STANDALONE CASH FLOW STATEMENT	Half Year ended 30-Sept 2021	Year ended 31-Mar 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	183	(1,920)
Adjustments for :		
Other Comprehensive Income	-	86
Depreciation & Amortisation	345	722
Financial Cost	1,292	2,697
Interest Income	(23)	(51)
Unrealised foreign exchange (Gain)/Loss	11	6
Loss on sale of Assets	0	23
Loss on disposal of Investments in Subsidiaries	-	109
Remeasurement of Lease Liability	(0)	(21)
Provision for Compensated leave absences	-	(51)
Provision for Gratuity	147	17
Bad Debts written off	-	359
Operating profit before working capital changes	1,955	1,977
Adjustments for :		
Decrease/(Increase) in Trade or Other Receivable	(1,856)	2,273
Decrease/(Increase) in Inventories	2,428	(1,886)
Increase/(Decrease) in Trade or Other Payable	2,106	(1,912)
Cash generated from/(used in) operations	4,633	452
Direct Taxes paid (net)	999	1,329
Net cash from/(used in) operating activities	3,634	(877)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Property, Plant and Equipment	(0)	0
Purchase of Property, Plant & Equipment including Capital WIP and Intangible assets under development	(90)	(90)
Investment in/Withdrawal from Subsidiaries	117	754
Loan to Subsidiaries	(188)	(52)
Interest Income	23	51
Net cash from/(used in) investing activities	(138)	665
C. CASH FLOW FROM FINANCING ACTIVITIES		
Payment of lease liability	(54)	(94)
Increase/(Decrease) in Non-Current Borrowings	(291)	(1,017)
Increase/(Decrease) in Current Borrowings	(1,866)	3,974
Financial Cost	(1,287)	(2,681)
Net cash from/(used in) financing activities	(3,498)	182
Net Increase / (Decrease) in Cash and Cash Equivalents (A)+(B)+(C)	(2)	(30)
Cash and cash equivalents as at the beginning of the year	8	38
Cash and cash equivalents as at the end of the year	6	8
Balance as per Statement of Cash Flows	(2)	(30)

For and on behalf of the Board of Directors of
Shemaroo Entertainment LimitedPlace: Mumbai
Date : 26th October, 2021


Hiren Gada
CEO & CFO
DIN :01108194

