

**SOBO FILMS
HOLDING LIMITED**

**CONSOLIDATED ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025**

**CGCA & ASSOCIATES LLP
CHARTERED ACCOUNTANTS**
907 Kohinoor Square, 9th Floor,
B Wing, N C Kelkar Road,
RG Gadkari Chowk, Dadar (West),
Mumbai - 400 028.
Tel: 4042 2400



CGCA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Champak K. Dedhia B.Com., FCA

Gautam R. Mota B.Com., LLB, FCA

Independent Auditor's Report

To the Members of SOBO Films Holding Limited
(Formerly known as SOBO Films Holding Private Limited)

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of **SOBO Films Holding Limited** ("the Holding Company") and its subsidiary **SB Filmz Venturez LLP** (Holding Company and its subsidiary companies together referred to as "the Group"), which comprises the consolidated Balance Sheet as at **31st March 2025**, the consolidated Statement of Profit and Loss, the consolidated Cash Flow Statement for the year ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at **31st March 2025** and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of Consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group and its subsidiary in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Holding Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the Consolidated Financial Statements, Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Consolidated Financial Statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.





In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

When we read such other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and to comply with the relevant applicable requirements of the standard on auditing for auditor's responsibility in relation to other information in documents containing audit of Consolidated Financial Statements. We have nothing to report in this regard.

Responsibilities of Management for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group including its Associates and Jointly controlled entities in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 financial statements 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 statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of those entities 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 Company 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 the Group.



**Auditor's Responsibility for the Audit of Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements 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 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 these financial statements.

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 Consolidated Financial Statements, 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 control 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 with reference to the Consolidated Financial Statements in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's and Board of Director 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 Group'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 financial statements 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.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group of which we are the independent auditors, to express an opinion





on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Financial Statements;
 - (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept by the Company so far as it appears from our examination of those books;
 - (c) The consolidated financial statements dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;





- (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors of the Holding Company as on 31st March 2025 taken on record by the Board of Directors of the Holding Company none of the Directors of the Group companies incorporated in India is disqualified as on 31st March 2025 from being appointed as a Director in terms of sub-section 2 of Section 164 of the Act;
- (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Group has disclosed the impact of pending litigations as at 31st March, 2025 on its financial position in its Consolidated Financial Statements.
 - ii. The Group has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
 - iii. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund;
 - iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Group from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:





- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) (a) and (iv) (b) contain any material misstatement.

- v. The Group has neither declared nor paid any dividend during the year.
- vi. Based on our examination, which included test checks, the Holding Company has used accounting software's for maintaining its books of accounts for the financials year ended 31st March, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

Additionally, the audit trail of the prior year has been preserved by the Holding Company as per the statutory requirements for record retention, to the extent it was enabled and recorded in the prior year.

3. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid during the current year by the Holding Company to its directors is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director by the Holding Company is not in excess of the limit laid down under Section 197 of the Act. The subsidiary has not paid any remuneration to its directors during the year. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For CGCA & Associates LLP
Chartered Accountants
Firm Regn No : 123393W/W100755



Gautam R. Mota

Partner

Membership No: 143113

Place: Mumbai

Date: 11th September, 2025

UDIN: 25143113BMICCN4834



CGCA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Champak K. Dedhia B.Com., FCA

Gautam R. Mota B.Com., LLB, FCA

Annexure A to the Independent Auditor's Report on the Consolidated Financial Statements of **SOBO Films Holding Limited (Formerly known as SOBO Films Holding Private Limited)** for the year ended **31 March 2025**

(xxi) In our opinion and according to the information and explanations given to us, the Companies (Auditor's Report) Order, 2020 of the Holding Company did not include any unfavourable answers or qualifications or adverse remarks.





Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls over financial reporting of **SOBO Films Holding Limited (Formerly known as SOBO Films Holding Private Limited)** ("the Holding Company") and its subsidiary (collectively referred to as "the Group") as of 31st March 2025 in conjunction with our audit of the consolidated financial statements of the Group for the year ended on that date.

In our opinion, the Holding Company and its subsidiary have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the internal control over financial reporting criteria established by the Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and its subsidiary company incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Holding Company's and its subsidiary company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by ICAI and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.





Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Holding Company's and its subsidiary companies incorporated in India's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management, override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For CGCA & Associates LLP
Chartered Accountants
Firm Regn No : 123393W/W100755



Gautam R. Mota
Partner

Membership No: 143113

Place: Mumbai

Date: 11th September, 2025

UDIN: 25143113BMICCN4834

SOBO FILMS HOLDING LIMITED
(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)
(CIN: U73100MH2012PLC225824)
Consolidated Balance Sheet as at 31-March-2025

(Rs in lakhs)

Particulars	Note	31-March-2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	3	801.00
(b) Reserves and Surplus	4	639.59
Total		1,440.59
(2) Minority Interest		-64.51
(3) Non-current liabilities		
(a) Long-term Borrowings	5	107.15
(b) Long-term Provisions	6	23.75
Total		130.90
(4) Current liabilities		
(a) Short-term Borrowings	7	534.31
(b) Trade Payables	8	
- Due to Micro and Small Enterprises		19.55
- Due to Others		640.17
(c) Other Current Liabilities	9	195.96
(d) Short-term Provisions	10	129.49
Total		1,519.48
Total Equity and Liabilities		3,026.46
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	11	309.46
(ii) Intangible Assets	11	2.42
(b) Non-current Investments	12	71.51
(c) Deferred Tax Assets (net)	13	15.57
(d) Other Non-current Assets	14	46.44
Total		445.40
(2) Current assets		
(a) Inventories	15	255.80
(b) Trade Receivables	16	823.39
(c) Cash and cash equivalents	17	1,236.57
(d) Short-term Loans and Advances	18	181.04
(e) Other Current Assets	19	84.26
Total		2,581.06
Total Assets		3,026.46

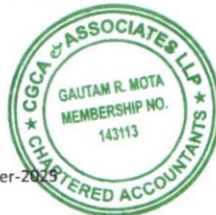
See accompanying notes to the financial statements

As per our report of even date
For CGCA & Associates LLP

Chartered Accountants
Firm's Registration No. 123393W/W100755

Gautam R. Mota

Gautam R. Mota
Partner
Membership No. 143113
UDIN: 25143113BMICCN4834



Place: Mumbai

Date: 11-September-2025

For and on behalf of the Board of
SOBO FILMS HOLDING LIMITED
(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Smruti Shinde

Smruti Shinde
Managing Director
03185327

Sakshi Saxena
Sakshi Saxena
Company Secretary
Membership No 75784

Place: Mumbai

Date: 11-September-2025

Harvinder Singh Arora

Harvinder Singh Arora
Director
00802852

Deven Majitha
Deven Majitha
CFO



SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Consolidated Statement of Profit and loss for the year ended 31-March-2025**

(Rs in lakhs)

Particulars	Note	31-March-2025
Revenue from Operations	20	6,829.96
Other Income	21	52.54
Total Income		6,882.50
Expenses		
Cost of Material Consumed	22	5,171.44
Change in Inventories of work in progress and finished goods	23	670.60
Employee Benefit Expenses	24	90.04
Finance Costs	25	53.16
Depreciation and Amortization Expenses	26	44.56
Other Expenses	27	269.43
Total expenses		6,299.23
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		583.27
Exceptional Item		-
Profit/(Loss) before Extraordinary Item and Tax		583.27
Extraordinary Item		-
Profit/(Loss) before Tax		583.27
Tax Expenses	28	
- Current Tax		170.10
- Deferred Tax		-14.61
- Excess/Short Provision Written back/off		0.88
Profit/(Loss) after Tax		426.90
Profit/(Loss) for the period (before Minority interest adjustment)		426.90
Less: Minority interest in (Profit)/losses		6.16
Profit/(Loss) for the period (after Minority interest adjustment)		420.74
Earnings Per Share (Face Value per Share Rs.10 each)		
-Basic (In Rs)	29	5.25
-Diluted (In Rs)	29	5.25

See accompanying notes to the financial statements

As per our report of even date

For CGCA & Associates LLP

Chartered Accountants

Firm's Registration No. 123393W/W100755


Gautam R. Mota

Partner

Membership No. 143113

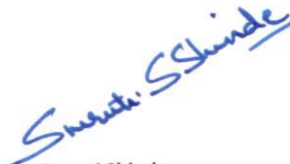
UDIN: 25143113BMICCN4834



Place: Mumbai

Date: 11-September-2025

For and on behalf of the Board of

SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)**

Smruti Shinde

Managing Director

03185327


Sakshi Saxena

Company Secretary

Membership No 75784

Place: Mumbai

Date: 11-September-2025



Harvinder Singh Arora

Director

00802852


Deven Majitha

CFO

SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Consolidated Cash Flow Statement for the year ended 31-March-2025**

(Rs in lakhs)

Particulars	Note	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax		583.27
Depreciation and Amortisation Expense		44.56
Provision for Diminution		44.61
Dividend Income		-0.06
Interest Income		-39.02
Finance Costs		53.16
Operating Profit before working capital changes		686.52
Adjustment for:		
Inventories		734.72
Trade Receivables		613.72
Loans and Advances		141.28
Other Current Assets		-56.74
Other Non current Assets		-25.89
Trade Payables		-780.45
Other Current Liabilities		-242.41
Short-term Provisions		87.63
Long-term Provisions		2.79
Cash (Used in)/Generated from Operations		1,161.18
Tax paid(Net)		169.13
Net Cash (Used in)/Generated from Operating Activities		992.05
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment		-8.66
Sale / Redemption of Other Investments		62.00
Loans and Advances given		21.71
Interest received		39.02
Dividend received		0.06
Net Cash (Used in)/Generated from Investing Activities		114.12
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Partners Capital Account		140.00
Withdrawal from Partners Capital Account		-28.76
Proceeds from Long Term Borrowings		190.00
Repayment of Long Term Borrowings		-77.59
Proceeds from Short Term Borrowings		657.61
Repayment of Short Term Borrowings		-1,073.12
Interest Paid		-53.16
Net Cash (Used in)/Generated from Financing Activities		-245.01
Net Increase/(Decrease) in Cash and Cash Equivalents		861.16
Opening Balance of Cash and Cash Equivalents		375.41
Exchange difference of Foreign Currency Cash and Cash equivalents		-
Closing Balance of Cash and Cash Equivalents	17	1,236.57



SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)**

(CIN: U73100MH2012PLC225824)

Consolidated Cash Flow Statement for the year ended 31-March-2025

(Rs in lakhs)

Components of cash and cash equivalents	31-March-2025
Cash on hand	33.88
Balances with banks in current accounts	2.69
Bank Deposit having maturity of less than 3 months	1,000.00
Cash and cash equivalents as per Cash Flow Statement	1,036.57
Other Bank Balance	
Bank Deposit having maturity of greater than 3 months and less than 12 months	200.00
Cash and bank balance as per Balance Sheet	1,236.57

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For CGCA & Associates LLP

Chartered Accountants

Firm's Registration No. 123393W/W100755

**Gautam R. Mota**

Partner

Membership No. 143113

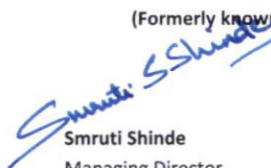
UDIN: 25143113BMICCN4834



Place: Mumbai

Date: 11-September-2025

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

For and on behalf of the Board of**SOBO FILMS HOLDING LIMITED****Smruti Shinde**

Managing Director

03185327


Sakshi Saxena

Company Secretary

Membership No 75784

Place: Mumbai

Date: 11-September-2025

**Harvinder Singh Arora**

Director

00802852


Deven Majitha

CFO



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

Notes forming part of the Consolidated Financial Statements

1 COMPANY INFORMATION

SOBO Films Holding Limited is a limited company incorporated under the Companies Act, 2013. The Company was converted from private limited to public limited vide fresh certificate of incorporation dated 27th January, 2025 issued by the Registrar of Companies, Central Processing Centre. The Company is engaged in the business of production of feature films, audio visual content and other related activities.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with all material aspects of the applicable Accounting Standards notified under section 133 of companies Act 2013 (Act) read with Rule 7 of the Companies Accounts Rules, 2014 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

Principles of Consolidation

The Consolidated Financial Statements relate to SOBO Films Holding Limited ("the Company") and its subsidiary company and Group's share of profit/loss in its associates (hereinafter referred as the "Group"). The Consolidated Financial Statements have been prepared on the following basis:

The financial statements of the Company and its subsidiary firm have been combined on a line-by-line basis by adding together like items of assets, liabilities, income and expenses, after eliminating intra-group balances, intra-group transactions and resulting unrealised profits or losses, as per AS 21 'Consolidated Financial Statements'

The Financial Statements of the Subsidiary used in the consolidation are drawn up to the same reporting date as that of the Company i.e. 31st March 2025.

Minority Interest in the net assets of consolidated subsidiary consists of the amount of equity attributable to minority at the dates on which investments in the Subsidiary are made by the Company and further movements in their share in the equity, subsequent to the dates of investments as stated above.

Minority Interest in the net assets of subsidiary is identified and presented in the Consolidated Financial Statements separately from liabilities and equity of the Company's shareholders.

The following subsidiary firm are considered in the Consolidated Financial Statements:

Name of Entity	Relationship	% of Holding as on March 31, 2025	% of Holding as on March 31, 2024
SB Films Venturez LLP	Subsidiary	90.00%	-

b Use of Estimates

The preparation of Consolidated Financials Statements in conformity with generally accepted accounting principles (GAAP) requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the Consolidated Financials Statements and reported amounts of revenues and expenses during the reporting period. Differences between actual results and estimated are recognized in the period in which the results are known / materialized.

c Authorisation of financial statement

The Consolidated Financials Statements for the period ended 31 March 2025 were approved by the Board of Directors on 11th September, 2025.

d Property, Plant and Equipment

Tangible Property, plant and equipments are stated at their original cost of acquisition inclusive of duties, taxes, incidental expenses, erection/commissioning expenses and interest, etc. up to the date the asset is ready to be put to use. Losses arising from the retirement of, and gains or losses arising from disposal of fixed assets which are carried at cost are recognized in the Profit and Loss Account.

Interest/ Financing costs in respect of qualifying asset till commencement of commercial production / use are capitalised.



SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Notes forming part of the Consolidated Financial Statements****e Intangible assets**

Intangible assets purchased including acquired in business combination, are measured at cost as at the date of acquisition, as applicable, less accumulated amortisation and accumulated impairment, if any.

Intangible assets are amortised on a straight-line basis over the period of its economic useful life.

f Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

In respect of additions to fixed assets and assets sold, discarded or demolished during the year, depreciation is calculated on pro-rata basis considering the number of days for which the fixed asset is used in the current financial year as per the useful life of the assets as estimated by the management.

Depreciation and amortization methods and useful life are reviewed periodically, including at each financial year end.

Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years
Leasehold Improvements	10 Years
Trademark	10 Years

g Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

h Leases

Assets taken on lease by the Group in its capacity as lessee, where the Group has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

i Investment

Investments that are readily realisable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried at cost or fair value, whichever is lower. Long-term investments are carried at cost. However, provision for diminution is made to recognize a decline, other than temporary, in the value of the investments, such reduction being determined and made for each investment individually.



SOBO FILMS HOLDING LIMITED

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Notes forming part of the Consolidated Financial Statements

j Inventories

Inventories of television programs and content under development are stated at lower or unamortized cost of production (including attributable / allocable production costs and expenses) or net realizable value. Cost of content production includes costs incurred during the conceptualization and pre-production phases also and are amortized on commercialization of such content.

i) Feature film & Television serial under production is valued at cost.

ii) Setting materials, make-up materials, costumes, etc purchased for the purpose of production of Feature film & Television Serials are written off fully in the year of purchase and use.

k Cash and cash equivalents

In the cash flow statements, cash and cash equivalents includes cash in hand, balance in current accounts and demand deposits with banks with original maturity of three months or less.

l Cost of production

Cost of Production includes all direct costs incurred by the Company in the production of Feature films & Television serials for commercial exploitation till the date of censor. Direct costs are all costs attributable to the production of films, other production expenses, other cost which are directly / indirectly attributable to production of feature films, Television serials etc.

m Earnings Per Shares

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.

n Revenue recognition

Revenue is recognised to the extent that is probable that the economic benefit will flow to the Company and the revenue can be reliably measured in accordance with AS-9, Revenue Recognition. Sales are recognized on accrual basis, and only after transfer of services to the customer. The following specific recognition criteria must also be met before revenue is recognised.

(i) Revenues from production and exploitation of related rights are recognised as per the terms of the agreement or when the tapes and other deliverables of related film(s) are delivered.

(ii) Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

o Employee Benefits

Post-employment benefit plans

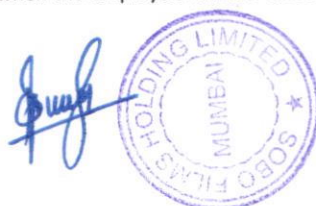
Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include overseas social security contributions and performance incentives.



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Notes forming part of the Consolidated Financial Statements

p Borrowing Cost

General and specific borrowing cost directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognized in Profit and Loss Account in the year in which they are incurred.

q Foreign currency transactions

Monetary items of current assets and liabilities in foreign currency outstanding at the close of financial year are reinstated at the appropriate exchange rates prevailing at the end of the year.

Exchange differences arising on settlement of monetary asset and liabilities, during the year are recognized in the Statement of Profit & Loss.

r Taxation

Current taxes

Provision for current income-tax is recognised in accordance with the provisions of Indian Income-tax Act, 1961, and rules made thereunder, and recorded at the end of each reporting period based on the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in the respective jurisdiction. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set-off the recognised amounts and there is an intention to settle the assets and the liability on a net basis.

Deferred taxes

Deferred tax liability is recognised on timing difference between the accounting income and the taxable income for the year and quantified using the tax rates and laws enacted or substantially enacted at the Balance Sheet date.

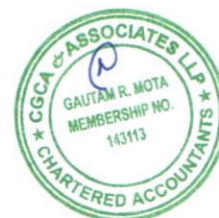
s Segment accounting

"Operating Segments" reported are in a manner consistent with internal reporting made to the Managing Director and Company Chief Executive Officer who is the Chief Operating Decision Maker for the Company. The chief operating decision maker regularly monitors and reviews the operating results of the whole Company as one segment i.e. "Production of Films & TV serials". Thus, as defined in AS 17 'Operating Segments', the Company's entire business falls under this one operational segment and hence the necessary information has already been disclosed in the balance sheet and the statement of profit and loss.

t Provisions, Contingent liabilities and Contingent assets

A provision is recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the LLP or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.



SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Notes forming part of the Consolidated Financial Statements****3 Share Capital****(Rs in lakhs)**

Particulars	31-March-2025
Authorised Share Capital	
Equity Shares, of Rs. 10 each, 15000000 (Previous Year -10000) Equity Shares	1,500.00
Issued, Subscribed and Fully Paid up Share Capital	
Equity Shares, of Rs. 10 each, 8010000 (Previous Year -10000) Equity Shares paid up	801.00
Total	801.00

(i) Reconciliation of number of shares

Particulars	31-March-2025	
	No. of shares	(Rs in lakhs)
Equity Shares		
Opening Balance	10,000	1.00
Issued during the year	80,00,000	800.00
Deletion	-	-
Closing balance	80,10,000	801.00

(ii) Rights, preferences and restrictions attached to shares

- a) Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held.
- b) In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The distribution will be in proportion to the number of equity shares held by the shareholders.
- c) The Company has not declared or paid any dividend during the period ended 31st March, 2025.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31-March-2025	
	No. of shares	In %
Name of Shareholder		
Smruti Shinde	52,07,300	65.01%
Harvinder Singh Arora	28,02,695	34.99%

(iv) Shares held by Promoters at the end of the year 31-March-2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Smruti Shinde	Equity	52,07,300	65.01%	1.00%
Harvinder Singh Arora	Equity	28,02,695	34.99%	0.00%

Bonus Share Issue

On 26th October, 2024 Company has allotted 80,00,000 bonus shares of face value of Rs. 10/- each. The bonus issue of share has been made in the ratio of 800:1 (ie 800 (Eight Hundred) fully paid up equity share for every 1 (one) Equity share held by the shareholders.




SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Notes forming part of the Consolidated Financial Statements****4 Reserves and Surplus**

(Rs in lakhs)

Particulars	31-March-2025
Statement of Profit and loss	
Balance at the beginning of the year	1,018.85
Add: Profit/(loss) during the year	420.74
Less: Appropriation	
Issue of Bonus Share	800.00
Balance at the end of the year	639.59
Total	639.59

5 Long term borrowings

(Rs in lakhs)

Particulars	31-March-2025
Secured Term loans from banks	107.15
Total	107.15

Loan from HDFC Bank Limited is secured by the hypothecation of vehicle. The loan as at 31st March, 2025 is repayable in balance 9 monthly installments till December, 2025, interest @ 10.98% is applicable on the said loan. There was no default in repayment of this loan.

Loan from HDFC Bank Limited is secured against Fixed Deposits The loan as at 31st March, 2025 is repayable in balance 31 monthly installments till October, 2026, interest @ 9.75% is applicable on the said loan. There was no default in repayment of this loan.

6 Long term provisions

(Rs in lakhs)

Particulars	31-March-2025
Provision for employee benefits	23.75
Total	23.75

7 Short term borrowings

(Rs in lakhs)

Particulars	31-March-2025
Current maturities of long-term debt	93.57
Secured Loans repayable on demand from banks	105.74
Unsecured Loans repayable on demand from other parties	275.00
Unsecured Loans and advances from related parties	60.00
Total	534.31

The terms of borrowings and the maturity schedule are given above by way of note to the Note 5 - Long term borrowings.

Unsecured Loan repayable on demand to other parties carry an interest rate of 9% p.a. .

Unsecured Loan repayable on demand from related parties are interest free in nature.



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Notes forming part of the Consolidated Financial Statements

8 Trade payables

(Rs in lakhs)

Particulars	31-March-2025
Due to Micro and Small Enterprises	19.55
Due to others	640.17
Total	659.72

8.1 Trade Payable ageing schedule as at 31-March-2025

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	19.55	-	-	-	19.55
Others	640.17	-	-	-	640.17
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					659.72
MSME - Undue					-
Others - Undue					-
Total					659.72

Identification of MSME parties is based on the intimation received from vendors and as confirmed by the management and applicable filings with Registrar of Companies.

9 Other current liabilities

(Rs in lakhs)

Particulars	31-March-2025
Interest accrued but not due on borrowings	1.20
Statutory dues	32.70
Salaries and wages payable	3.35
Advances from customers	139.61
Cheques Issued but not presented for clearing	8.61
Other Payables	10.49
Total	195.96

The other liabilities of 195.96/- includes amount payable to related parties. For details refer note 36.

10 Short term provisions

(Rs in lakhs)

Particulars	31-March-2025
Provision for Income tax	1.85
Provision for Audit Fees	2.33
Provision for Expenses	124.86
Provision for Gratuity	0.45
Total	129.49



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Notes forming part of the Consolidated Financial Statements

(i) Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As on 01-Apr-24	Addition	Deduction	As on 31-Mar-25	As on 01-Apr-24	for the year	As on 31-Mar-25	As on 31-Mar-25
(i) Property, Plant and Equipment								
Office Equipment	18.97	1.86	-	20.84	9.23	3.42	12.66	8.18
Furniture & Fixtures	49.46	-	-	49.46	3.28	4.67	7.96	41.51
Computers	11.85	-	-	11.85	7.74	1.99	9.73	2.11
Motor Car	255.18	0.02	-	255.20	50.51	28.52	79.03	176.17
Leasehold Improvements	-	4.28	-	4.28	-	0.14	0.14	4.14
Plant and Machinery	115.00	-	-	115.00	31.91	5.73	37.65	77.35
Total	450.46	6.16	-	456.62	102.68	44.48	147.16	309.46

(ii) Intangible Assets								
Trademark	-	2.50	-	2.50	-	0.08	0.08	2.42
Total	-	2.50	-	2.50	-	0.08	0.08	2.42


SOBO FILMS HOLDING LIMITED
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12 Non current investments		(Rs in lakhs)
Particulars		31-March-2025
Quoted Trade Investments in Equity Instruments		
-Equity Shares of Thinkink Picturez Limited		48.12
-Provision for Dimunition on Investment		-44.61
Other non-current investments		
-Investment in Alternative Investment Funds		68.00
Total		71.51

12.1 Details of Investments			(Rs in lakhs)
Name of Entity	No of Shares		31-March-2025
Thinkink Picturez Ltd*	9,00,000		48.12
Xponentia Opportunities Fund II**	68		68.00
YSL Alternates Alpha Plus Fund - Class A1**	-		-

12.2 Details of Investments		(Rs in lakhs)
Particulars		31-March-2025
Aggregate amount of quoted investments		48.12
Market Value value of quoted investments		3.51
Aggregate amount of unquoted investments		68.00
Provision for diminution in value of investments		44.61

* Company's shares have split on 9 August, 24. Accordingly the number of shares have been increased to 3,00,000. On 16th December, 2024 company has declared bonus shares in the ratio of 2:1 i.e [(2) Two bonus shares of every (1) one share held]. Accordingly the number of shares have been increased to 9,00,000.

**Investment in Alternative Investment Funds are Unquoted investments hence the market value of the investments is not available.

13 Deferred tax assets net		(Rs in lakhs)
Particulars		31-March-2025
Deferred Tax Asset		15.57
Total		15.57

13.1 Significant Components of Deferred Tax		(Rs in lakhs)
Particulars		31-March-2025
Deferred Tax Asset		
Expenses provided but allowable in Income tax on Payment basis		10.41
Provision for doubtful debts		11.23
Gross Deferred Tax Asset (A)		21.64
Deferred Tax Liability		
Difference between book depreciation and tax depreciation		6.07
Gross Deferred Tax Liability (B)		6.07
Net Deferred Tax Asset (A)-(B)		15.57



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Notes forming part of the Consolidated Financial Statements

14 Other non current assets		(Rs in lakhs)
Particulars	31-March-2025	
Security Deposits	46.44	
Total	46.44	

15 Inventories		(Rs in lakhs)
Particulars	31-March-2025	
Work-in-progress	255.80	
Total	255.80	

16 Trade receivables		(Rs in lakhs)
Particulars	31-March-2025	
Unsecured considered good	823.39	
Total	823.39	

16.1 Trade Receivables ageing schedule as at 31-March-2025						(Rs in lakhs)
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	506.70	-	0.84	-	-	507.54
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						507.54
Undue - considered good						315.84
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						823.38

17 Cash and cash equivalents		(Rs in lakhs)
Particulars	31-March-2025	
Cash on hand	33.88	
Balances with banks in current accounts	2.69	
Bank Deposit having maturity of less than 3 months	1,000.00	
Cash and cash equivalents - total	1,036.57	
Deposits with original maturity for more than 3 months but less than 12 months	200.00	
Total	1,236.57	



SOBO FILMS HOLDING LIMITED

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Notes forming part of the Consolidated Financial Statements

18 Short term loans and advances

(Rs in lakhs)

Particulars	31-March-2025
Loans and advances to employees	0.14
Advances to suppliers	45.54
Advance Income Tax (Net of provision for taxes)	23.41
Balances with Government Authorities	111.95
Total	181.04

19 Other current assets

(Rs in lakhs)

Particulars	31-March-2025
Interest accrued	24.12
Advances Recoverable	0.46
Dividend Receivable	0.05
Preliminary Expense for IPO	31.30
Prepaid Expenses	25.83
Security Deposit	2.50
Total	84.26

20 Revenue from operations

(Rs in lakhs)

Particulars	31-March-2025
Sale of services	6,829.96
Total	6,829.96

21 Other Income

(Rs in lakhs)

Particulars	31-March-2025
Interest Income	
-Interest Received on Deposits with Bank	39.00
-Interest received on Other Investments	0.02
Dividend Income	0.06
Foreign Exchange Gain	5.33
Sundry Balances Written Back	8.13
Total	52.54

22 Cost of Material Consumed

(Rs in lakhs)

Particulars	31-March-2025
Cost of Production Expenses	5,171.44
Total	5,171.44

23 Change in Inventories of work in progress and finished goods

(Rs in lakhs)

Particulars	31-March-2025
Opening Inventories	
Work-in-progress	926.40
Less: Closing Inventories	
Work-in-progress	255.80
Total	670.60



SOBO FILMS HOLDING LIMITED

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Notes forming part of the Consolidated Financial Statements

24 Employee benefit expenses

(Rs in lakhs)

Particulars	31-March-2025
Salaries and wages	66.24
Contribution to provident and other funds	0.10
Staff welfare expenses	20.85
Gratuity Expense	2.85
Total	90.04

Defined Benefit Plan**Changes in the present value of the defined benefit obligation**

(Rs in lakhs)

Particulars	31-March-2025
Defined Benefit Obligation at beginning of the year	21.65
Current Service Cost	3.83
Interest Cost	1.46
Actuarial (Gain) / Loss	-2.74
Benefits Paid	
Defined Benefit Obligation at year end	24.20

Reconciliation of present value of defined benefit obligation and fair value of assets

(Rs in lakhs)

Particulars	31-March-2025
Present value obligation as at the end of the year	24.20
Fair value of plan assets as at the end of the year	-
Funded status/(deficit) or Unfunded net liability	-
Unfunded net liability recognized in balance sheet	-
Amount classified as:	
Short term provision	0.45
Long term provision	23.75

Expenses recognized in Profit and Loss Account

(Rs in lakhs)

Particulars	31-March-2025
Opening Liability recognised in Profit and Loss	0.30
Current service cost	3.83
Interest cost	1.46
Net actuarial loss/(gain) recognized during the year	-2.74
Total expense recognised in Profit and Loss	2.85

Actuarial assumptions

Particulars	31-March-2025
Discount Rate	6.75%
Expected Rate of increase in Compensation Level	7.00%
Mortality Rate	Indian Assured
Retirement Rate	60
Withdrawal Rate	5% to 1%

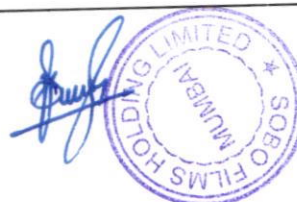
General Description of the Plan

The Entity operates gratuity plan through a trust wherein every employee is entitled to the benefit equivalent to fifteen days salary last drawn for each completed year of service. The same is payable on termination of service or retirement, whichever is earlier. The benefit vests after five years of continuous service. In case of some employees, the Entity's scheme is more favourable as compared to the obligation under Payment of Gratuity Act, 1972.

25 Finance costs

(Rs in lakhs)

Particulars	31-March-2025
Interest expense	48.08
Other borrowing costs	5.08
Total	53.16



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Notes forming part of the Consolidated Financial Statements

26 Depreciation and amortization expenses

(Rs in lakhs)

Particulars	31-March-2025
Depreciation on property, plant and equipment	44.56
Total	44.56

27 Other expenses

(Rs in lakhs)

Particulars	31-March-2025
Auditors' Remuneration	4.25
Administrative Expenses	7.56
Insurance	4.78
Power and fuel	7.90
Professional fees	32.53
Rent	25.07
Repairs others	15.06
Rates and taxes	13.49
Selling & Distribution Expenses	2.60
Travelling Expenses	15.27
Miscellaneous expenses	21.40
Car Expenses	2.94
CSR Expenditure	10.00
Donation	2.86
Housekeeping Expense	14.22
Provision for Diminution on Investment	44.62
Sales & Business Promotion	22.37
Vanity Van Expenses	22.51
Total	269.43

28 Tax Expenses

(Rs in lakhs)

Particulars	31-March-2025
Current Tax	170.10
Deferred Tax	-14.61
Excess/Short Provision Written back/off	0.88
Total	156.37



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Notes forming part of the Consolidated Financial Statements

29 Earning per share

Particulars	31-March-2025
Profit attributable to equity shareholders (Rs in lakhs)	420.74
Weighted average number of Equity Shares	80,10,000
Earnings per share basic (Rs)	5.25
Earnings per share diluted (Rs)	5.25
Face value per equity share (Rs)	10

30 Auditors' Remuneration

Particulars	31-March-2025
Payments to auditor as	
- Auditor	2.40
- for Certification	1.85
Total	4.25

31 Contingent Liabilities and Commitments

Particulars	31-March-2025
Claims against the Company not acknowledged as debt	
- Income tax demands	-
- Indirect tax demands	-
Total	-

32 Micro and Small Enterprise

(Rs in lakhs)

Particulars	31-March-2025	
	Principal	Interest
Amount Due to Supplier	19.55	-
Principal amount paid beyond appointed date	-	-
Interest due and payable for the year	-	-
Interest accrued and remaining unpaid	-	-
Interest paid other than under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the year.	-	-
Interest paid under Section 16 of MSMED Act to suppliers registered under the MSMED Act beyond the appointed day during the year.	-	-
Further interest remaining due and payable for earlier years.	-	-



SOBO FILMS HOLDING LIMITED
(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)
(CIN: U73100MH2012PLC225824)
Notes forming part of the Consolidated Financial Statements

33 Leases

(Rs in lakhs)

Particulars	31-March-2025
Future minimum rental payables under non-cancellable operating lease	
- Not later than one year	10.21
- Later than one year and not later than five years	2.25

34 Earnings in Foreign Currencies

(Rs in lakhs)

Particulars	31-March-2025
Export of Goods calculated on FOB basis	-
Export of Services	1,675.31
Total	1,675.31

35 Expenditure made in Foreign Currencies

(Rs in lakhs)

Particulars	31-March-2025
Foreign Travelling	1.41
Total	1.41

35 Segment Reporting

Additional Information by Geographies

(Rs in lakhs)

Particulars	31-March-2025
Revenue by Geographical Market	
In India	5,154.65
Outside India	1,675.31
Total	6,829.96
Carrying Amount of Segment Assets	
In India	507.54
Outside India	-
Total	507.54

The Group is primarily engaged in the business of production of films and TV Serials, which in the context of Accounting Standard 17 on Segment Reporting on "Segment Reporting" constitutes a single reportable segment. The analysis of geographical segments is based on the areas in which operations are carry out is provided below:



SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Notes forming part of the Consolidated Financial Statements****36 Related Party Disclosure****(i) List of Related Parties**

	Relationship
Smruti Shinde	Key Managerial Personnel
Harvinder Singh Arora	Key Managerial Personnel
Devendra Raikwar	Key Managerial Personnel
Sakshi Saxena	Key Managerial Personnel
SB Filmz Venture LLP	Subsidiary Entity
Gurcharan Kaur	Relative of KMP
Ujwala Shinde	Relative of KMP
Sobo Films Private Limited	Enterprises in which KMP and their relatives have significant influence
Rosetta Stone Consulting Service P Ltd	Enterprises in which KMP and their relatives have significant influence

(ii) Related Party Transactions

Particulars	31-March-2025
Transactions with Key Managerial Personnel	
Director Remuneration	
- Smruti Shinde	14.40
- Harvinder Singh Arora	12.00
Professional Fees	
- Smruti Shinde	60.00
- Harvinder Singh Arora	36.00
Loan Received	
- Smruti Shinde	25.00
- Harvinder Singh Arora	55.00
Loan Repaid	
- Smruti Shinde	230.00
- Harvinder Singh Arora	90.00
Salary Expense	
- Devendra Raikwar	1.00
- Sakshi Saxena	1.00
Transactions with Enterprises in which KMP and their relatives have significant influence	
Interest Income on Loan Given	
- Sobo Films Private Limited	0.01
Loan Received	
- Sobo Films Private Limited	14.80
Loan Repaid	
- Sobo Films Private Limited	3.13
Interest expense on other payables	
- Sobo Films Private Limited	1.66



SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Notes forming part of the Consolidated Financial Statements****(iii) Related Party Balances**

Particulars	31-March-2025
Balances with Key Managerial Personnel	
Loan Received	
- Smruti Shinde	-
- Harvinder Singh Arora	60.00
Remuneration Payable	
- Smruti Shinde	4.80
Professional Fees Payable	
- Harvinder Singh Arora	-
- Smruti Shinde	3.56
Remuneration Payable	
- Harvinder Singh Arora	2.04
Salary Payable	
- Sakshi Saxena	0.50
- Devendra Raikwar	0.50
Balances with Enterprises in which KMP and their relatives have significant influence	
Loan Receivable	
- Sobo Films Private Limited	-
Other Payables	
- Sobo Films Private Limited	10.66

1. The above parties are as identified by the Management and relied upon by the Statutory Auditors.
2. The transactions forming part of Current Account are not considered for the purposes of above reporting.
3. Reimbursements in the normal course of business are not considered for above purposes.
4. Devendra Raikwar and Sakshi Saxena have been appointed with effect from 28th January, 2025 respectively.

37 Disclosure for Consolidation

Name of the entity	Net Assets, i.e., total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	(Rs in lakhs)	As % of consolidated profit or loss	(Rs in lakhs)
Parent				
SOBO Films Holding Limited	100.00%	1,440.59	100.00%	420.74
31-Mar-25				
Indian Subsidiary				
SB Filmz Venturez LLP	-0.27%	-3.89	14.64%	61.58
31-Mar-25				
Minority Interest in all Subsidiaries				
31-Mar-25	0.00%	-0.00	1.46%	6.16
Intercompany Elimination & Consolidation Adjustment				
31-Mar-25	0.27%	3.90	-16.10%	-67.73
Total	100.00%	1,440.59	100.00%	420.74



SOBO FILMS HOLDING LIMITED
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Notes forming part of the Consolidated Financial Statements

38 CSR Expenditure

Particulars	31-March-2025
Amount required to be spent by the company during the year	-
Amount of expenditure incurred	10.00

Nature of CSR activities

The Company's CSR activities are aimed at promoting education at grass root level.

39 Other Statutory Disclosures as per the Companies Act, 2013

- 1) The Group do not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
- 2) The Group do not have any transactions with companies struck off.
- 3) The Group do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 4) The Group have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 5) The Group have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group.
 - b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 6) The Group have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group.
 - b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 7) The Group have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- 8) During the year under consideration, the Group has not given any loans to related parties u/s. 186 of the Companies Act, 2013.
- 9) The Group has not been declared wilful defaulter by any bank or financial institution or other lender or government or any government authority.
- 10) The Group has complied with the number of layers prescribed under the Companies Act, 2013.
- 11) The Group has not applied for any Scheme of Arrangements under Section 230 to 237 of the Companies Act, 2013.



SOBO FILMS HOLDING LIMITED
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Notes forming part of the Consolidated Financial Statements

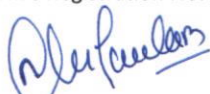
40 This being first occasion of presentation of consolidated financial statements comparative previous period figures are not presented as per para 30 of AS 21

41 Regrouping

Previous year's figures have been regrouped, rearranged and reclassified wherever necessary.

As per our report of even date
For CGCA & Associates LLP

Chartered Accountants
Firm's Registration No. 123393W/W100755

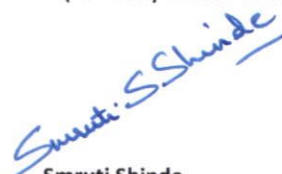


Gautam R. Mota
Partner
Membership No. 143113
UDIN: 25143113BMICCN4834



Place: Mumbai
Date: 11-September-2025

For and on behalf of the Board of
SOBO FILMS HOLDING LIMITED
(Formerly known as SOBO FILMS HOLDING PRIVATE



Smruti Shinde
Managing Director
03185327



Harvinder Singh Arora
Director
00802852



Sakshi Saxena
Company Secretary
Membership No 75784



Deven Majitha
CFO

Place: Mumbai
Date: 11-September-2025

