

**SOBO FILMS
HOLDING LIMITED**

RESTATED 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



Independent Auditor's Report on the Restated Consolidated Statements of Assets and Liabilities as on 31st March, 2025, Restated Consolidated Statement of Profit and Loss and Restated Consolidated Statement of Cash Flows for the year ended on 31st March, 2025, of SOBO Films Holding Limited

To,
The Board of Directors,
SOBO Films Holding Limited
(Formerly known as SOBO Films Holding Private Limited)

1. We have examined the attached Restated Consolidated Audited Financial Information of SOBO Films Holding Limited (Formerly known as SOBO Films Holding Private Limited), (the "Company" or the "Issuer") comprising the Restated Consolidated Audited Statement of Assets and Liabilities as at 31st March, 2025, the Restated Consolidated Audited Statement of Profit & Loss, the Restated Consolidated Audited Cash Flow Statement for year ended on 31st March, 2025, the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Consolidated Financial Information) as approved by the Board of Directors in their meeting held on 23rd September, 2025 for the purpose of inclusion in the Issue Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) and prepared in terms of the requirement of:-
2. These Restated Consolidated Summary Statement have been prepared in terms of the requirements of:
 - i. Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");
 - ii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as amended (ICDR Regulations"); and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
 - iii. The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").
3. The Company's Board of Directors is responsible for the preparation of the Restated Consolidated Financial Information for the purpose of inclusion in the Draft Prospectus to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Mumbai in connection with the proposed IPO. The Restated Consolidated Financial Information has been prepared by the management of the Company for the year ended 31st March, 2025 on the basis of preparation stated in **Annexure IV** to the Restated Consolidated Financial Information. The Board of Directors of the company's responsibility includes designing, implementing, and maintaining adequate internal





control relevant to the preparation and presentation of the Restated Consolidated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

4. We have examined such Restated Consolidated Financial Information taking into consideration:

- i. The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter in connection with the proposed IPO of equity shares of the Company;
- ii. The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- iii. Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Consolidated Financial Information; and,
- iv. The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

5. These Restated Consolidated Financial Information have been compiled by the management from Audited financial statements of company as at and for the year ended on 31st March, 2025, prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India, which has been approved by Board of Directors.

6. For the purpose of our examination, we have relied on:

Auditors' reports issued by us dated 23rd September, 2025 as at and for the year ended on 31st March, 2025.

7. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Consolidated Financial Statements:

- a. do not require any adjustment for modification as there is no modification in the underlying audit reports;
- b. do not require any adjustment for modification as there is no modification in the underlying Consolidated Financial Statements;





- c. Have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.
- d. Have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
8. In accordance with the requirements of Part I of Chapter III of Act including rules made there under, ICDR Regulations, Guidance Note and Engagement Letter, we report that:
- a. The **"Restated Consolidated Statement of Assets and Liabilities"** as set out in **Annexure I** to this report, of the Company as at 31st March, 2025 is prepared by the Company and approved by the Board of Directors. These Restated Consolidated Summary Statement of Assets and Liabilities, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV** to this Report.
- b. The **"Restated Consolidated Statement of Profit and Loss"** as set out in **Annexure II** to this report, of the Company for the year ended on 31st March, 2025 is prepared by the Company and approved by the Board of Directors. These Restated Consolidated Summary Statement of Profit and Loss, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV** to this Report.
- c. The **"Restated Consolidated Statement of Cash Flow"** as set out in **Annexure III** to this report, of the Company for the year ended on 31st March, 2025 is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as Restated Consolidated, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV** to this Report.
9. We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company as at and for the year ended on March 31, 2025 proposed to be included in the Draft Prospectus.

Particulars	Note No. of Annexure IV
Company Information	Note: 1
Significant Accounting Policies	Note: 2
Restated Share capital	Note: 3
Restated Reserves and surplus	Note: 4
Restated Long-term borrowings	Note: 5





Restated Long-term provision	Note: 6
Restated Short-term borrowings	Note: 7
Restated Trade payables	Note: 8
Restated Other current liabilities	Note: 9
Restated Short-term provisions	Note: 10
Restated Property, Plant & Equipment	Note: 11
Restated Non-Current Investments	Note: 12
Restated Other non-current assets	Note: 13
Restated Deferred Tax Asset Net	Note: 14
Restated Inventories	Note: 15
Restated Trade Receivables	Note: 16
Restated Cash and cash equivalents	Note: 17
Restated Short Term Loans & Advances	Note: 18
Restated Other current Assets	Note: 19
Restated Revenue from Operations	Note: 20
Restated Other Income	Note: 21
Restated Cost of Production	Note: 22
Restated Change In Inventories of Work In Progress	Note: 23
Restated Employee benefits expense	Note: 24
Restated Finance Costs	Note: 25
Restated Depreciation and amortization expenses	Note: 26
Restated Other Expenses	Note: 27
Restated Tax Expenses	Note: 28
Restated Earnings per share	Note: 29
Restated Auditors' Remuneration	Note: 30
Restated Contingent Liabilities And Commitments	Note: 31
Restated Details of Loans, Investment, Guarantees Given u/s. 186 of Companies Act, 2013	Note: 32
Restated Leases	Note: 33
Restated Earnings And Expenditure In Foreign Currency	Note: 34
Restated Material Adjustments In Restated Profit & Loss	Note: 35
Restated Notes on Reconciliation Of Restated Net- Worth	Note: 36
Restated Adjustments Having No Impact On Network And Profit	Note: 37
Restated Trade Payables Ageing Schedule	Note: 38
Restated Trade Receivables Ageing Schedule	Note: 39
Restated Employee Benefits	Note: 40
Restated Summary Statement Of Capitalisation	Note: 41
Restated Related Party Disclosure	Note: 42
Restated Additional Information	Note: 43





Restated Other Notes	Note: 44
Restated Regrouping	Note: 45

10. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by the Company Auditor's, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
11. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
12. Our report is intended solely for use of the Board of Directors for inclusion in the Draft Prospectus/Prospectus to be filed with Stock exchanges in connection with the proposed IPO. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.
13. In our opinion, the above financial information contained in these Restated Consolidated Financial Statements read with the respective Significant Accounting Policies and Notes to Accounts as set out are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Act, ICDR Regulations, Engagement Letter and Guidance Note and give a true and fair view in conformity with the accounting principles generally accepted in India, to the extent applicable.

For **CGCA & Associates LLP**

Chartered Accountants

Firm Regn.No: 123393W / W100755

Gautam R. Mota

Partner

Membership No: 143113



Mumbai,

UDIN: 25143113BMICCS7537

Date: 23rd September, 2025

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure I

Restated Consolidated Statement of Assets and Liabilities

Particulars	Note	As at March 31, 2025
A. EQUITY AND LIABILITIES		
SHARE HOLDER'S FUNDS		
Share Capital	Annexure IV, Note 3	801.00
Reserve & Surplus	Annexure IV, Note 4	639.60
		1,440.60
Minority Interest		(64.51)
Total		1,376.09
NON CURRENT LIABILITIES		
Long Term Borrowings	Annexure IV, Note 5	107.14
Long Term Provisions	Annexure IV, Note 6	23.74
Total		130.88
CURRENT LIABILITIES		
Short Term Borrowings	Annexure IV, Note 7	534.31
Trade Payable	Annexure IV, Note 8	
Dues of micro enterprises and small enterprises		19.55
Dues of other micro enterprises and small enterprises		640.17
Other Current Liabilities	Annexure IV, Note 9	195.97
Short Term Provisions	Annexure IV, Note 10	129.50
Total		1,519.49
TOTAL		3,026.47
B. ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment	Annexure IV, Note 11	311.88
Non-Current Investments	Annexure IV, Note 12	71.51
Other Non Current Assets	Annexure IV, Note 13	46.44
Deferred tax Asset - Net	Annexure IV, Note 14	15.57
Total		445.40
CURRENT ASSETS		
Inventories	Annexure IV, Note 15	255.80
Trade Receivables	Annexure IV, Note 16	823.38
Cash & Bank Balances	Annexure IV, Note 17	1,236.57
Short Term Loans and Advances	Annexure IV, Note 18	183.54
Other Current Assets	Annexure IV, Note 19	81.77
Total		2,581.07
TOTAL		3,026.47
Significant accounting policies and Company Information	1-2	

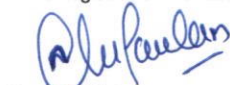
The significant accounting policies and notes referred to above form an integral part of the consolidated financial statements.

As per our report of even date

For CGCA & Associates LLP

Chartered Accountants

Firm's Registration No. 123393W/W100755

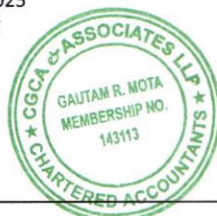

Gautam Mota

Partner

Membership No: 143113

Mumbai, 23rd, September, 2025

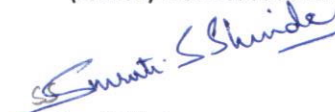
UDIN: 25143113BMICCS7537



For and on behalf of Board of Directors

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)


Smruti Shinde

Managing Director

DIN :- 03185327

Sakshi Saxena

Company Secretary

75784


Harvinder Singh Arora

Director

DIN :- 00802852


Deven Majitha

CFO

Mumbai, 23rd, September, 2025



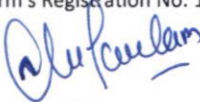
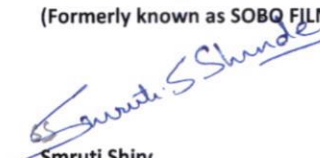




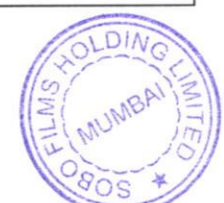
SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure II

Restated Consolidated Statement of Profit and loss Account

PARTICULARS	Note	Year ended March 31, 2025
INCOME		
Revenue from Operations	Annexure IV, Note 20	6,829.96
Other Income	Annexure IV, Note 21	52.54
TOTAL INCOME		6,882.51
EXPENSES		
Cost of Production	Annexure IV, Note 22	5,107.31
Change in Inventories	Annexure IV, Note 23	734.72
Employee Benefit Expenses	Annexure IV, Note 24	90.04
Finance Cost	Annexure IV, Note 25	53.16
Depreciation & Amortisation Expenses	Annexure IV, Note 26	44.56
Other Expenses	Annexure IV, Note 27	269.43
TOTAL EXPENSES		6,299.23
Profit before exceptional items & tax		583.27
Exceptional Items		-
Profit before tax		583.27
Tax Expenses:	Annexure IV, Note 28	
Current tax expense for the year		170.10
(Less): MAT credit		-
Short / Excess provision		0.88
Deferred Tax		(14.61)
Profit After Tax		426.91
Profit Attributable to		
Owner of the Company		420.75
Non-controlling Interest		6.16
		426.91
Earnings Per Share (Face Value per Share Rs.10)	Annexure IV, Note 29	
Basic & Diluted		5.25
Significant accounting policies and Company Information		
1-2		
The significant accounting policies and notes referred to above form an integral part of the consolidated financial		
As per our report of even date For CGCA & Associates LLP Chartered Accountants Firm's Registration No. 123393W/W100755	For and on behalf of Board of Directors SOBO FILMS HOLDING LIMITED (Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)	
 Gautam Mota Partner Membership No: 143113 Mumbai, 23rd, September, 2025 UDIN: 25143113BMICCS7537	 Smruti Shinde Managing Director DIN :- 03185327	 Harvinder Singh Arora Director DIN :- 00802852
	 Sakshi Saxena Company Secretary 75784	 Deven Majitha CFO
	Mumbai, 23rd, September, 2025	
		

SOBO FILMS HOLDING LIMITED

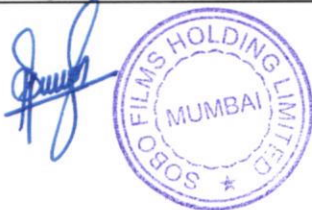
(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure III

Restated Consolidated Cash Flow Statement

Particulars	Note	Year ended March 31, 2025
A) CASH FLOW FROM OPERATING ACTIVITIES		
Adjusted Net profit before tax		583.27
Adjustments for :		
Depreciation		44.56
Interest Income		(39.02)
Dividend Income		(0.06)
Interest Expense		53.16
Provision for diminution		44.61
Operating profit before working capital changes		686.52
Adjustments for :		
(Increase) / Decrease in inventories		734.72
(Increase) / Decrease Trade Receivables		613.72
(Increase) / Decrease Short Term Loans & Advances		141.28
(Increase) / Decrease Other Current Assets		(56.74)
(Increase) / Decrease Other Non-Current Assets		(25.89)
Increase / (Decrease) Trade Payables		(780.45)
Increase / (Decrease) Other Current Liabilities		(242.41)
Increase / (Decrease) in Long term provisions		2.79
Increase / (Decrease) in Short term provisions		87.63
Cash (Used in)/Generated from Operations		1,161.18
Income Tax Paid (Net of Refund)		169.13
Net Cash (Used in)/Generated from Operating Activities		992.06
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase Of Property, Plant and Equipment		(8.66)
(Purchase) / Redemption of non current investments		62.00
Interest Received on Fixed Deposit		39.02
Loans & Advances Given		21.71
Dividend Income		0.06
Net Cash (Used in)/Generated from Investing Activities		114.13
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings		190.00
Repayment of Long Term Borrowings		(77.59)
Proceeds from Short Term Borrowings		657.60
Repayment of Short Term Borrowings		(1,073.12)
Minority Interest Movement		111.25
Interest Paid		(53.16)
Net Cash (Used in)/Generated from Financing Activities		(245.02)
Net Increase/(Decrease) in Cash and Cash Equivalents		861.17
Opening Balance of Cash and Cash Equivalents		375.41
Closing balance of Cash and Cash Equivalents	Annexure IV, Note 17	1,236.57



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure III

Restated Consolidated Cash Flow Statement

Components of cash and cash equivalents	Year ended March 31, 2025
Cash in Hand	33.88
Balance with banks	2.69
Fixed Deposits account (with maturity less than 3 months)	1,000.00
Fixed Deposits account (with maturity of greater than 3 months and less than 12 months)	200.00
Closing balance as per Bank	1,236.57

Notes:

1. The above cash flow statement has been prepared under "Indirect Method" set out in AS-3, issued by Institute of Chartered Accountants of India.
2. Figures in brackets indicates cash outflow.
3. Previous year's figures have been re-grouped and reclassified wherever necessary.

As per our report of even date

For **CGCA & Associates LLP**

Chartered Accountants

Firm's Registration No. 123393W/W100755


Gautam Mota

Partner

Membership No: 143113

Mumbai, 23rd, September, 2025

UDIN: 25143113BMICCS7537



For and on behalf of Board of Directors

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)


Smruti Shinde

Managing Director

DIN :- 03185327


Sakshi Saxena

Company Secretary

75784


Harvinder Singh Arora

Director

DIN :- 00802852


Deven Majitha

CFO

Mumbai, 23rd, September, 2025



SOBO FILMS HOLDING LIMITED
(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)
(CIN: U73100MH2012PLC225824)
Annexure IV
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 (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:

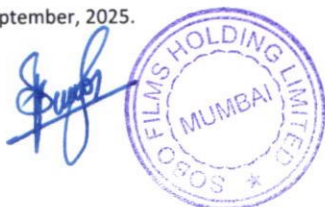
Name of Entity	Relationship	% of Holding as on March 31, 2025	% of Holding as on March 31, 2024
SB Films Venturez LLP	Subsidiary	90.00%	-

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 23 September, 2025.



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

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

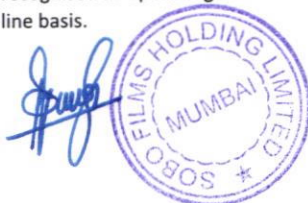
g Impairment of assets

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.



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

Annexure IV

Notes forming part of the Consolidated Financial Statements

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.

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 Group 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 Group 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.



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

Annexure IV

Notes forming part of the Consolidated Financial Statements

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.

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 Group 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.



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

Annexure IV

Notes forming part of the Consolidated Financial Statements

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)

Annexure IV

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 3 : RESTATED SHARE CAPITAL

Particulars	As at March 31, 2025
Authorised Share Capital	
1,50,00,000 Equity shares of Rs. 10/- each	1,500.00
Total	1,500.00
Issued,Subscribed and Paid Up Capital	
80,10,000 Equity shares of Rs. 10/- each fully paid up	801.00
Total	801.00

Reconciliation of the number of shares outstanding is set out below:-

Particulars	As at March 31, 2025	
	No. of shares	(In Lakhs)
Equity Shares outstanding at the beginning of the Period	10,000	1.00
Add: Bonus Shares issued during the period	80,00,000	800.00
Less: Shares bought back during the period	-	-
Equity Shares outstanding at the end of the Period	80,10,000	801.00

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 (i.e. 800 (Eight Hundred) fully paid up equity share for every 1 (one) Equity share held by the shareholders.

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

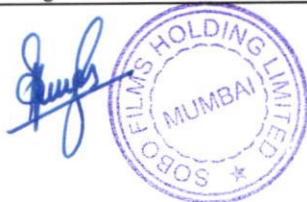
Name of the Shareholder	As at March 31, 2025	
	No. of shares	In %
Smruti Shinde	52,07,300	65.01%
Harvinder Singh Arora	28,02,695	34.99%

Rights, Restrictions and Preferences attached to Equity shares:

- The company has only one class of equity shares having a par value of Rs. 10/- per share. Each share holder of equity share is entitled to one vote per share.
- In the event of the liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.
- The Company has not declared or paid any dividend during the period ended 31st March, 2025.

Shares held by Promoters at the end of the period March 31, 2025

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



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV**Notes forming part of the Consolidated Financial Statements**

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 4 : RESTATED RESERVES AND SURPLUS

Particulars	As at March 31, 2025
Surplus/(Deficit) in the Statement of Profit and Loss	
Opening balance	1,018.85
Add: Profit/ (Loss) for the period	420.75
Less: Issue of Bonus Share	(800.00)
Net Surplus/(Deficit) in the Statement of Profit and Loss	639.60

NOTE 5 : RESTATED LONG TERM BORROWINGS

Particulars	As at March 31, 2025
Secured:	
From Banks (refer note below)	107.14
Total	107.14

Notes:

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.

NOTE 6 : RESTATED LONG TERM PROVISION

Particulars	As at March 31, 2025
Provision for employee benefits	
Gratuity Payable	23.74
Total	23.74

NOTE 7 : RESTATED SHORT TERM BORROWINGS

Particulars	As at March 31, 2025
Secured:	
Current Maturities of long term borrowing	93.57
Secured Loans repayable on demand from banks	105.74
Unsecured:	
From Related Party (Refer Note 42)	60.00
Loans repayable on demand from other parties	275.00
Total	534.31

Note:

Refer Notes 5 for terms of secured loan.

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

The loans and advances taken from the related parties do not have any repayment schedule. However, the said loan can be repaid at the option of the Group. The said loans do not carry any interest.



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 8 : RESTATED TRADE PAYABLES

Particulars	As at March 31, 2025
Dues of micro enterprises and small enterprises	19.55
Dues of creditors other than Micro and Small Enterprises	640.17
Total	659.72

The disclosure pursuant to Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) are as follows:

Particulars	As at March 31, 2025
Principal and interest amount remaining unpaid	19.55
Interest due thereon remaining unpaid	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-
Interest accrued and remaining unpaid	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-
Total	19.55

Note

For Trade Payables ageing refer Note no 34

The above details are based on the intimation received from vendors and as confirmed by the management and applicable filings with Registrar of Companies in Form MSME-1

NOTE 9 : RESTATED OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2025
Interest accrued but not due	1.20
Employee Benefit Payable	3.35
Statutory Dues Payable	32.70
Advance from Customers	139.61
Cheques Issued but not presented for clearing	8.62
Other Payables	10.49
Total	195.97

Note

The other liabilities of 195.97/- includes amount payable to related parties. For details refer note 38.

NOTE 10 : RESTATED SHORT TERM PROVISIONS

Particulars	As at March 31, 2025
Provision for Employee Benefits	
Gratuity Payable	0.45
Provision for Taxes (Net of Prepaid Taxes)	1.85
Provision for Audit Fees	2.34
Provision for Expenses	124.86
Total	129.50



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 12 : RESTATED NON CURRENT INVESTMENTS

Particulars	As at March 31, 2025
Investment in Equity Instruments	
Quoted, Fully Paid, At cost	
3,00,000 Equity Shares of Thinkink Picturez Ltd face value of Rs 1 each, fully paid up	48.12
Less: Provision for Diminution in value of investments	(44.61)
Investments in Alternative Investment Funds**	
68 Units of Xponentia Opportunities Fund II	68.00
Total	71.51

Aggregate amount of quoted investments	48.12
Market value of quoted investments	3.51
Market value of Un-quoted investments	68.00
Provision for diminution in value of investments	44.61

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

NOTE 13 : RESTATED OTHER NON CURRENT ASSETS

Particulars	As at March 31, 2025
Security Deposit	46.44
Total	46.44



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

Deferred Tax Assets**NOTE 14 : RESTATED DEFERRED TAX ASSETS NET**

Particulars	As at March 31, 2025
Deferred Tax Asset	15.57
Total	15.57

Significant Components of Deferred Tax

Particulars	As at March 31, 2025
Deferred Tax Assets	
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
Total	15.57

NOTE 15 : RESTATED INVENTORIES

Particulars	As at March 31, 2025
Work in Progress	255.80
Total	255.80

NOTE 16 : RESTATED TRADE RECEIVABLES

Particulars	As at March 31, 2025
Unsecured, considered good	
Overdue for period exceeding 6 months	0.84
Others	822.54
Total	823.38

Note

For Trade Receivable ageing refer Note no 35

NOTE 17 : RESTATED CASH AND CASH EQUIVALENTS

Particulars	As at March 31, 2025
(a) Cash in Hand	33.88
(b) Balance with banks	
(i) In current accounts	2.69
(ii) In Fixed Deposits account (with maturity less than 3 months)	1,000.00
(iii) In Fixed Deposits account (with maturity more than 3 months but less than 12 months)	200.00
Total	1,236.57



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV**Notes forming part of the Consolidated Financial Statements****(All amounts are in lakhs of ₹, unless otherwise stated)****NOTE 18 : RESTATED SHORT TERM LOANS AND ADVANCES**

Particulars	As at March 31, 2025
Advance to suppliers	45.54
Security Deposit	2.50
Loans and advances to employees	0.14
Balances with Government Authorities	111.95
Advance Income Tax (Net of provision for taxes)	23.41
Total	183.54

NOTE 19 : RESTATED OTHER CURRENT ASSETS

Particulars	As at March 31, 2025
Prepaid Expense	25.83
Accrued Interest	24.13
Other receivable	0.46
Dividend Receivable	0.05
Preliminary Expense for IPO	31.30
Total	81.77



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 11 : RESTATED PROPERTY, PLANT AND EQUIPMENT

Particulars	Office Equipment	Furniture & Fixture	Computers	Motor Car	Plant & Machinery	Leasehold Improvements	Trademark	Total
Balance as on March 31, 2024	18.97	49.46	11.85	255.18	115.00	-	-	450.46
Additions	1.86	-	-	0.02	-	4.28	2.50	8.66
Disposals	-	-	-	-	-	-	-	-
Balance as on March 31, 2025	20.84	49.46	11.85	255.20	115.00	4.28	2.50	459.12
Accumulated Depreciation								
Balance as on March 31, 2024	9.23	3.28	7.74	50.51	31.91	-	-	102.68
Charges for the period	3.42	4.67	1.99	28.52	5.73	0.14	0.08	44.56
Disposals	-	-	-	-	-	-	-	-
Balance as on March 31, 2025	12.66	7.96	9.73	79.03	37.65	0.14	0.08	147.24
Net Block								
As at March 31, 2024	9.74	46.18	4.10	204.67	83.09	-	-	347.77
As at March 31, 2025	8.18	41.51	2.11	176.17	77.35	4.14	2.42	311.88




SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 30 : RESTATED AUDITORS' REMUNERATION

Particulars	Year ended March 31, 2025
Auditor Fees:	
Statutory Audit Fees	4.25
TOTAL	4.25

NOTE 31 : RESTATED CONTINGENT LIABILITIES AND COMMITMENTS

Particulars	Year ended March 31, 2025
Claims against the Group not acknowledged as debt	
Income Tax	-
TOTAL	-

NOTE 32 : RESTATED DETAILS OF LOANS, INVESTMENT, GUARANTEES GIVEN U/S. 186 OF COMPANIES ACT, 2013

Particulars	Year ended March 31, 2025	% of Total Loans & Advance
Without specifying any terms or period of repayment		
Promoters	-	-
Director	-	-
KMPs	-	-
Related Parties	-	-
TOTAL	-	-

NOTE 33 : RESTATED LEASES

Particulars	Year ended March 31, 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

NOTE 34 : RESTATED EARNINGS AND EXPENDITURE IN FOREIGN CURRENCY

Particulars	Year ended March 31, 2025
Service Income	1,675.31
Export of Goods calculated on FOB basis	-
TOTAL	1,675.31
Foreign Travelling	1.41
TOTAL	1.41



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 35 : RESTATED MATERIAL ADJUSTMENTS IN RESTATED PROFIT & LOSS

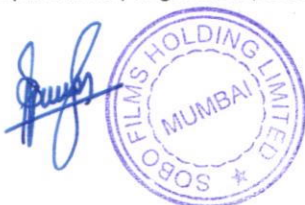
Particulars	Year ended March 31, 2025
Profit after tax as per audited books of accounts	420.75
Prior Period Expense	-
Adjustment for Gratuity Provision	-
Adjustment for Deferred Tax	-
Total Adjustments	420.75
Profit After Tax as per restated	420.75

NOTE 36 : RESTATED NOTES ON RECONCILIATION OF RESTATED NET-WORTH

Particulars	As at March 31, 2025
Profit after tax as per audited books of accounts	420.75
Prior Period Expense	-
Adjustment for Gratuity Provision	-
Adjustment for Deferred Tax	-
Total Adjustments	420.75
Profit After Tax as per restated	420.75

NOTE 37 : RESTATED ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT

Material Regrouping: Appropriate regroupings have been made in the Restated Summary Statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited Financial Statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 40 : RESTATED EMPLOYEE BENEFITS**(A) Defined benefit plans****i Retiring Gratuity****I Components of Employer Expenses**

Particulars	As at March 31, 2025
Opening Liability recognised in Profit and Loss	0.30
Current Service Cost	3.83
Interest Cost	1.46
Net actuarial losses (gains) recognised in the year	(2.74)
Total Expenses/(Gain) recognized in the Profit & Loss Account	2.85

II Net Asset/ (Liability) recognized in Balance Sheet

Particulars	As at March 31, 2025
Present value of Funded Obligation	24.20
Fair Value of Plan Assets	-
Defined Benefit Obligation at year end	24.20

III Change in Defined Benefit Obligations (DBO)

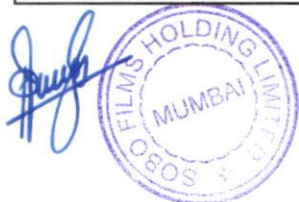
Particulars	As at March 31, 2025
Opening Balance of Present Value of Obligation	21.65
Interest Cost	1.46
Current Service Cost	3.83
Actuarial (Gain)/Loss	(2.74)
Closing Balance of Present Value of Obligation	24.20

IV Actuarial Assumption

Particulars	As at March 31, 2025
Discount Rate (Per Annum)	6.75%
Annual Increase in Salary Costs Per Annum	7.00%
Attrition Rate	5% to 1%

V Movement in net liability recognized in Balance Sheet

Particulars	As at March 31, 2025
Net Opening Liability	21.65
Current Service Cost	3.83
Interest Cost	1.46
Contribution paid	-
Actuarial (Gain) / Loss	(2.74)
Closing Net Liability	24.20



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

NOTE 41 : RESTATED SUMMARY STATEMENT OF CAPITALISATION

Particulars	Pre-Issue	Post Issue
	As at March 31, 2025	
Borrowings:		
Short-term borrowings	440.74	440.74
Current maturities of long-term borrowings	93.57	93.57
Long-term borrowings (A)	107.14	107.14
Total borrowings (B)	641.45	641.45
Shareholder's fund (Net worth)		
Share capital	801.00	*
Reserves and surplus	639.60	*
Total shareholder's fund (Net worth) (C)	1,440.60	*
Long-term borrowings/shareholder's fund (Net worth) ratio (A/C)	0.07	*
Total borrowings/shareholder's fund (Net worth) ratio (B/C)	0.45	*

Note

1. Short-term borrowings are debts which are due for repayment within 12 months from reporting year ended 31 March 2025.

2. Long-term borrowings are considered as borrowing other than short-term borrowing.

3. The amounts disclosed above are based on the Restated Summary Statements.

* These amounts (as adjusted for issue) are not determinable at this stage pending the completion of the book building process and hence have not been furnished.

The above Statement should be read with the Restated Summary Statement of Significant Accounting Policies in Annexure IV Note 2, Restated Summary Statement of Notes to Accounts in Annexure IV, and the Restated Summary Statement of Reconciliation of Restated Profit/ (Loss) to Profit/ (Loss) as per Audited Financial Statements in Annexure IV Note 35.



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 42 : RESTATED RELATED PARTY DISCLOSURE**A Key Managerial Personnel**

Harvinder Singh Arora

Smruti Shinde

Devendra Raikwar

Sakshi Saxena

B Enterprises in which key managerial personnel and their relatives have significant influence

Sobo Films Private Limited

I Transaction during the year

Particulars	Key Management Personnel and their relatives	Entities in which Key Management Personnel or its relatives are interested
	31-Mar-25	31-Mar-25
Director Remuneration		
Smruti Shinde	14.40	-
Harvinder Singh Arora	12.00	-
Total	26.40	-
Professional Fees		
Smruti Shinde	60.00	-
Harvinder Singh Arora	36.00	-
Total	96.00	-
Interest Income on Loan Given		
Sobo Films Private Limited	-	0.01
Total	-	0.01
Loan Received		
Smruti Shinde	25.00	-
Harvinder Singh Arora	55.00	-
Sobo Films Private Limited	-	14.80
Total	80.00	14.80
Loan Repaid		
Smruti Shinde	230.00	-
Harvinder Singh Arora	90.00	-
Sobo Films Private Limited	-	3.13
Total	320.00	3.13
Salary Expense		
Devendra Raikwar	1.00	-
Sakshi Saxena	1.00	-
Total	2.00	-
Interest expense on other payables		
Sobo Films Private Limited	-	1.66
Total	-	1.66



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

II Outstanding balances as on reporting date

Particulars	Key Management Personnel and their relatives	Entities in which Key Management Personnel or its relatives are interested
	31-Mar-25	31-Mar-25
Loan Received		
Smruti Shinde	-	-
Harvinder Singh Arora	60.00	-
Total	60.00	-
Director's Remuneration Payable		
Smruti Shinde	4.80	-
Harvinder Singh Arora	2.04	-
Total	6.84	-
Professional Fees Payable		
Smruti Shinde	3.56	-
Harvinder Singh Arora	-	-
Total	3.56	-
Salary Payable		
Devendra Raikwar	0.50	-
Sakshi Saxena	0.50	-
Total	1.00	-
Other Payables		
Sobo Films Private Limited	-	10.66
Total	-	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.



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 43 : RESTATED ADDITIONAL INFORMATION

Name of the entity in the Group	Networth		Share in Profit or loss	
	As % of Consolidated net assets	Amount	As % of Consolidated Profit and Loss	Amount
Parent				
SOBO Films Holding Private Limited				
31-03-2025	100.00%	1,440.59	100.00%	420.75
Subsidiaries				
SB Filmz Venturez LLP				
31-03-2025	-0.27%	(3.89)	14.64%	61.58
Non-Controlling interests in all subsidiaries				
31-03-2025	-4.48%	(64.51)	1.46%	6.16
Intercompany Elimination & Consolidation Adjustment				
31-03-2025	4.75%	68.40	-16.10%	(67.74)
Total				
31-03-2025	100.00%	1,440.60	100.00%	420.75



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

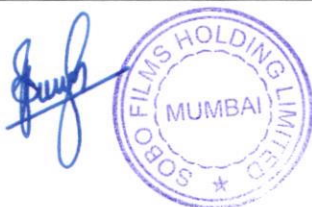
Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 44 : RESTATED OTHER NOTES

- 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.
- 12) 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:

Particulars	31-Mar-25
Revenue by Geographical Market	
In India	5,154.65
Outside India	-
Total	5,154.65
Carrying Amount of Segment Assets	
In India	823.38
Outside India	-
Total	823.38



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Notes forming part of the Consolidated Financial Statements

(All amounts are in lakhs of ₹, unless otherwise stated)

13) The Group has not received any intimation from the suppliers regarding status under Micro, Small and Medium Enterprises Development Act, 2006 and hence the details of the following have not been stated:

- i) Amounts due and outstanding to suppliers as at the end of accounting year
- ii) Interest paid during the accounting year
- iii) Interest payable at end of the accounting year
- iv) Interest accrued and unpaid at end of the accounting year.

14) According to section 135 of the Companies Act, 2013 ('the Act'), the board of directors of every Group having, inter-alia, a net profit of rupees 5 crore or more, during the financial year, is mandated to spend in every financial year minimum of 2% of the average net profits of the Group made during the three preceding financial years, in pursuance of Corporate Social Responsibility Policy.

The Group does fulfil the conditions prescribed u/s 135 of the Companies Act, 2013 regarding the applicability of Corporate Social Responsibility and therefore provisions are applicable for the year ended March 31, 2025.

The required disclosure as per Act is as follows:

Particulars	2024-25	2023-24
Amount required to be spent as per Section 135 of the Companies Act, 2013	-	9.68
Amount of expenditure incurred	10.00	10.00
Short / (Excess) amount spent under section 135(5)	-	-
Brought forward Opening Balance Short/(Excess)	-	-
Carried forward Opening Balance Short/(Excess)	-	-

Details of CSR Expenditure made by Group:

CSR Project / Activity Sector	Amount Spent	Amount Spent
Education	10.00	10.00

15) Since this being first occasion of presentation of consolidated financial statement comparative previous period figures are not presented as per para 30 of AS 21.

16) The said Financials are special purpose financial statement prepared for the limited purpose of filing of draft red herring prospectus (DRHP) with stock exchange / SEBI.

NOTE 45 : RESTATED REGROUPING

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

For CGCA & Associates LLP

Chartered Accountants

Firm's Registration No. 123393W/W100755

Gautam Mota

Partner

Membership No: 143113

Mumbai, 23rd, September, 2025

UDIN: 25143113BMICCS7537



For and on behalf of Board of Directors

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Smruti Shinde

Managing Director

DIN :- 03185327

Sakshi Saxena

Company Secretary

75784

Harvinder Singh Arora

Director

DIN :- 00802852

Deven Majitha

CFO

Mumbai, 23rd, September, 2025

