

**SOBO FILMS
HOLDING LIMITED**

**RESTATED STANDALONE 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 Standalone Statements of Assets and Liabilities as on 31st March, 2025, 31st March, 2024, & 31st March, 2023, Restated Standalone Statement of Profit and Loss and Restated Standalone Statement of Cash Flows for each of the year ended on 31st March, 2025, 31st March, 2024, 31st March, 2023 of SOBO Flims Holding Limited

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

- 1) We have examined the attached Restated Standalone Financial Information of **SOBO Flims Holding Limited (Formerly known as SOBO Flims Holding Private Limited)** (the "Company" or the "Issuer") comprising the Restated Standalone Statement of Asset and Liabilities as at 31st March, 2025, 31st March, 2024, 31st March, 2023, the Restated Standalone Statement of Profit & Loss Account and Restated Standalone Statement of Cash Flow for the year ended on 31st March, 2025, 31st March, 2024, 31st March, 2023, the Summary Statement of Significant Accounting Policies, and other explanatory information (collectively, the "Restated Standalone Financial Information"), as approved by the Board of Directors of the company at their meeting held on 23rd September, 2025 for the purpose of inclusion in the Draft Red Herring Prospectus/Red Herring Prospectus/Prospectus prepared by the Company in connection with its proposed SME Initial Public Offer ("SME IPO") of equity shares at SME Platform of The Stock Exchange.
- 2) These Restated Summary Statements have been prepared in terms of the requirements of:
 - a) Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
 - b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"), and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
 - c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India, (the "Guidance Note").
- 3) The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Draft Red Herring Prospectus/Red Herring Prospectus/Prospectus to be filed with the Securities and Exchanges Board of India, Registrar of Companies, Mumbai and the SME platforms of The Stock Exchange, in connection with the proposed SME IPO. The Restated Standalone Financial Information have been prepared by the management of the Company on the basis of preparation stated in **Annexure IV** to the Restated Financial Information. The Board of Directors' responsibility includes designing, implementing, and maintaining adequate internal control relevant to the preparation and presentation of the Restated 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 Financial Information taking into consideration:
 - a) The terms of reference and terms of our engagement letter requesting us to carry out the assignment, in connection with the proposed SME IPO;





- b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
- d) 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 Financial Information have been compiled by the management from :-
- a) Audited Financial Statements of the Company for financial years ended on 31st March, 2025, 31st March, 2024, 31st March, 2023.
- b) Audit for the year ended 31st March, 2025, and 31st March 2024 was audited by us vide our report dated. 11th September, 2025 and 28th September, 2024 respectively. Audit for the financial year ended 31st March, 2023 was conducted by the previous auditor i.e. Niket Agarwal, Chartered Accountant vide his report dated 25th September, 2023. There are no audit qualifications in the audit reports issued by previous auditors and which would require adjustments in the Restated Standalone Financial Statements of the Company. The financial report included for the said year is based solely on the report submitted by him.
- 6) For the purpose of our examination, we have relied on:
- a) Auditors' Report issued by us dated 11th September, 2025 on the financial statements of the company as at and for year ended 31st March, 2025 and, as at and for the year ended on 31st March, 2024, respectively as referred in paragraph 5(b) above.
- b) The audits for the financial years ended 31st March, 2023 were conducted by the Company's previous auditors, Niket Agarwal, Chartered Accountant (the "Previous Auditors"), and accordingly reliance has been placed on the restated standalone statement of assets and liabilities and the restated standalone statements of profit and loss and cash flow statements, the Summary Statement of Significant Accounting Policies, and other explanatory information and examined by them for the said years.
- 7) Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Standalone Financial Statements:
- a) Have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively in the financial year ended on 31st March, 2025, 31st March, 2024, 31st March, 2023.
- b) do not require any adjustment for modification as there is no modification in the underlying audit reports;
- c) Have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments, except for those separately disclosed in the restated financial statements.
- d) Have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.





- 8) Based on our examination and according to the information and explanations given to us and also as per the reliance placed on the audit report submitted by the Previous Auditors for the respective years, we report that the Restated Standalone Financial Information:
- a) The "**Restated Standalone Statement of Assets and Liabilities**" as set out in **Annexure I** to this report, of the Company as at and for the year ended on 31st March, 2025, and 31st March, 2024, 31st March 2023 are prepared by the Company and approved by the Board of Directors. These Restated standalone Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, 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 Standalone Statement of Profit and Loss**" as set out in **Annexure II** to this report, of the Company as at and for the year ended on 31st March, 2025, 31st March, 2024, 31st March, 2023 are prepared by the Company and approved by the Board of Directors. These Restated Standalone Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, 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 Standalone Statement of Cash flow**" as set out in **Annexure III** to this report, of the Company as at and year ended on 31st March, 2025, 31st March, 2024, 31st March, 2023 are prepared by the Company and approved by the Board of Directors. These Restated Standalone Statement of Cash flow have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, 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 financial information ("Other Financial Information") proposed to be included in the offer document prepared by the management and approved by the board of directors of the company and annexed to this report:

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



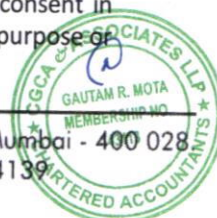


Restated Property, Plant & Equipment	Note: 11
Restated Non-Current Investments	Note: 12
Restated Other non-current assets	Note: 13
Restated Deferred Tax Asset Net	Note: 14
Restated Inventories	Note: 15
Restated Trade Receivables	Note: 16
Restated Cash and cash equivalents	Note: 17
Restated Short Term 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 Exceptional Item	Note: 33
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Restated Material Adjustments In Restated Profit & Loss	Note: 35
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Adjustments Having no Impact on Networth and Profit	Note: 37
Restated Trade Payables Ageing Schedule	Note: 38
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Restated Ratios Analysis	Note: 44
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11. 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.

12. We have no responsibility to update our report for events and circumstances occurring after the date of the report.

13. 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





CGCA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Champak K. Dedhia B.Com., FCA

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

to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

14. In our opinion, the above financial information contained in these Restated Standalone 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: 25143113BMICCR1650

Date: 23rd September, 2025

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure I

Restated Standalone Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars	Annexures / Note No.	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
A. EQUITY AND LIABILITIES				
SHARE HOLDER'S FUNDS				
Share Capital	Annexure IV, Note 3	801.00	1.00	1.00
Reserve & Surplus	Annexure IV, Note 4	639.59	1,018.85	826.14
Total		1,440.59	1,019.85	827.14
NON CURRENT LIABILITIES				
Long Term Borrowings	Annexure IV, Note 5	107.14	23.08	64.84
Long Term Provisions	Annexure IV, Note 6	23.55	20.95	20.05
Total		130.69	44.04	84.89
CURRENT LIABILITIES				
Short Term Borrowings	Annexure IV, Note 7	188.48	274.75	50.40
Trade Payable	Annexure IV, Note 8			
Dues of micro enterprises and small enterprises		19.55	37.63	5.55
Dues of other than micro enterprises and small enterprises		633.45	835.30	605.29
Other Current Liabilities	Annexure IV, Note 9	192.11	363.29	1,167.05
Short Term Provisions	Annexure IV, Note 10	127.06	37.98	1.85
Total		1,160.65	1,548.95	1,830.15
TOTAL EQUITY & LIABILITIES		2,731.93	2,612.83	2,742.18
B. ASSETS				
NON-CURRENT ASSETS				
Property, Plant & Equipment and Intangible Assets				
Property, Plant & Equipment	Annexure IV, Note 11	201.08	227.76	224.84
Non-Current Investments	Annexure IV, Note 12	132.12	178.12	192.01
Other Non Current Assets	Annexure IV, Note 13	46.44	19.90	183.71
Deferred tax Asset - Net	Annexure IV, Note 14	18.04	0.96	1.57
Total		397.68	426.74	602.12
CURRENT ASSETS				
Inventories	Annexure IV, Note 15	255.80	926.40	-
Trade Receivables	Annexure IV, Note 16	795.54	875.64	1,640.00
Cash & Bank Balances	Annexure IV, Note 17	1,025.65	43.58	368.65
Short Term Loans and Advances	Annexure IV, Note 18	178.61	320.23	122.02
Other Current Assets	Annexure IV, Note 19	78.65	20.24	9.38
Total		2,334.25	2,186.09	2,140.06
TOTAL ASSETS		2,731.93	2,612.83	2,742.18

Information

1-2

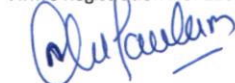
The significant accounting policies and notes referred to above form an integral part of the standalone financial statements.

As per our report of even date

For **CGCA & Associates LLP**

Chartered Accountants

Firm's Registration No. 123393W/W100755

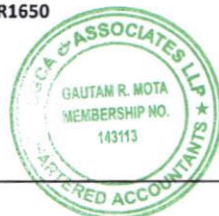

Gautam Mota

Partner

Membership No: 143113

Mumbai, 23rd, September, 2025

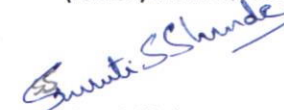
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For and on behalf of Board of Directors

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)


Smruti Shinde

Managing Director

DIN :- 03185327


Sakshi Saxena

Company Secretary

Membership No: 75784

Mumbai, 23rd, September, 2025



Harvinder Singh Arora

Director

DIN :- 00802852


Deven Majitha

CFO

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure II

Restated Standalone Statement of Profit and loss Account

(Rs. in Lakhs)

PARTICULARS	Annexures / Note No.	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
INCOME				
Revenue from Operations	Annexure IV, Note 20	6,032.67	1,788.31	3,129.17
Other Income	Annexure IV, Note 21	97.52	58.36	183.86
TOTAL INCOME		6,130.19	1,846.67	3,313.03
EXPENSES				
Cost of Production	Annexure IV, Note 22	4,556.72	2,474.81	2,015.65
Change in Inventories	Annexure IV, Note 23	670.60	(926.40)	-
Employee Benefit Expenses	Annexure IV, Note 24	73.42	31.71	102.26
Finance Cost	Annexure IV, Note 25	19.71	12.11	14.17
Depreciation & Amortisation Expenses	Annexure IV, Note 26	33.96	34.38	19.40
Other Expenses	Annexure IV, Note 27	226.60	147.86	182.78
TOTAL EXPENSES		5,581.01	1,774.45	2,334.25
Profit before exceptional items & tax		549.18	72.21	978.78
Exceptional Items (Refer Note Annexure IV, Note 33)		-	189.91	-
Profit before tax		549.18	262.12	978.78
Tax Expenses:	Annexure IV, Note 28			
Current tax expense for the year		144.64	68.81	245.25
Short / Excess provision		0.88	-	-
Deferred Tax		(17.08)	0.61	(1.57)
Profit After Tax		420.74	192.71	735.10
Earnings Per Share (Face Value per Share Rs.10 each) Basic & Diluted	Annexure IV, Note 29	5.25	2.41	9.18

Significant accounting policies and Company Information

1-2

As per our report of even date
For **CGCA & Associates LLP**
Chartered Accountants
Firm's Registration No. 123393W/W100755

Gautam Mota

Gautam Mota
Partner
Membership No: 143113
Mumbai, 23rd, September, 2025
UDIN: 25143113BMICCR1650



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

Smruti Shinde

Smruti Shinde
Managing Director
DIN :- 03185327

Sakshi Saxena

Sakshi Saxena
Company Secretary
Membership No: 75784

Mumbai, 23rd, September, 2025

Harvinder Singh Arora

Harvinder Singh Arora
Director
DIN :- 00802852

Deven Majitha

Deven Majitha
CFO



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure III

Restated Standalone Cash Flow Statement

		(Rs. in Lakhs)		
Particulars	Note	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax		549.18	262.12	978.78
Adjustments for :				
Depreciation		33.96	34.38	19.40
Interest Income		(32.39)	(58.21)	(25.94)
Dividend Income		(0.06)	(0.15)	-
Loss on Sale of Motor Car		-	2.58	-
Interest Expense		19.71	12.11	14.17
Provision for diminution		44.61	-	-
Operating profit before working capital changes		615.01	252.83	986.41
Adjustments for :				
(Increase) / Decrease in Inventories		670.60	(926.40)	-
(Increase) / Decrease Trade Receivables		80.10	764.36	(599.77)
(Increase) / Decrease Short Term Loans & Advances		141.62	(198.21)	(63.19)
(Increase) / Decrease Other Non current Assets		(26.54)		
Increase / (Decrease) Trade Payables		(219.93)	262.09	(11.88)
Increase / (Decrease) Other Current Liabilities		(171.18)	(803.76)	899.85
(Increase) / Decrease in Other Current Assets		(58.41)	(10.85)	(9.36)
Increase / (Decrease) in Long Term Provisions		2.60	0.91	1.41
Increase / (Decrease) in Short term provisions		89.08	36.12	1.18
Cash (Used in)/Generated from Operations		1,122.95	(622.92)	1,204.64
Income Tax Paid (Net of Refund)		145.52	68.81	242.83
Net Cash (Used in)/Generated from Operating Activities		977.43	(691.72)	961.81
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase Of Fixed Assets		(7.28)	(54.87)	(153.61)
Sale Of Fixed Assets		-	15.00	-
(Purchase) / Redemption of non current investments		1.39	13.88	(192.01)
Interest Received on Fixed Deposit		32.39	41.80	15.67
Interest on Other Investments		-	8.42	7.85
Interest Received on Loan & Advances		-	7.99	-
Loans & Advances Given		-	-	(173.28)
Loans & Advances Received Back		-	163.80	-
Investment in Fixed Deposits		-	-	(339.12)
Proceeds from Fixed Deposits		-	350.35	-
Dividend Income		0.06	0.15	-
Net Cash (Used in)/Generated from Investing Activities		26.56	546.53	(834.49)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Interest Paid		(19.71)	(12.11)	(14.17)
Short Term Borrowing - Loan Borrow		938.86	340.76	41.84
Short Term Borrowing - Loan Repaid		(1,073.12)	(100.76)	-
Long Term Borrowing - Loan Borrow		190.00		
Long Term Borrowing - Loan Repaid		(57.96)	(57.41)	(150.75)
Net Cash (Used in)/Generated from Financing Activities		(21.92)	170.48	(123.08)
Net Increase/(Decrease) in Cash and Cash Equivalents		982.07	25.28	4.24
Opening Balance of Cash and Cash Equivalents		43.58	18.30	14.06
Closing balance of Cash and Cash Equivalents	Annexure IV, Note 17	1,025.65	43.58	18.30



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure III

Restated Standalone Cash Flow Statement

Components of cash and cash equivalents	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Cash in Hand	22.96	16.83	18.30
Balance with banks	2.69	26.75	-
Others	1,000.00	-	-
Closing balance as per Bank	1,025.65	43.58	18.30

Notes:


1. The above cash flow statement has been prepared under
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

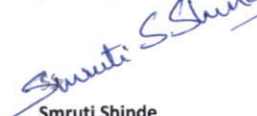
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For and on behalf of Board of Directors

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

**Smruti Shinde**

Managing Director

DIN :- 03185327

**Sakshi Saxena**

Company Secretary

Membership No: 75784

Mumbai, 23rd, September, 2025

**Harvinder Singh Arora**

Director

DIN :- 00802852

**Devan Majitha**

CFO



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure IV

Notes to Restated Standalone Financials Statements

NOTE 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.

NOTE 2 : SIGNIFICANT ACCOUNTING POLICIES

1 Basis of Accounting

The restated summary statement of assets and liabilities of the Company as at March 31, 2025 , March 31, 2024, March 31, 2023 and the related restated summary statement of profits and loss and cash flows for the year ended March 31, 2025 , for the year ended March 31, 2024, March 31, 2023 (herein collectively referred to as "Restated Summary Statements") have been compiled by the management from the audited Financial Statements of the Company for the year ended March 31, 2025, for the year ended on March 31, 2024, March 31, 2023 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the stock exchange / SEBI in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

2 Use of Estimates

The preparation of Standalone 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 Standalone 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.

Authorisation of financial statement

These Restated Standalone Financials Statements for the year ended 31 March 2025 were approved by the Board of Directors on 23rd September, 2025.



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN:U73100MH2012PLC225824)

Annexure IV

Notes to Restated Standalone Financials Statements

3 Property, Plant & Equipements and Intangible Assets

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 Property, plant and equipments 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.

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.

4 Depreciation / Amortisation

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.

5 Impairment of Asset

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.

6 Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company 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.



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Annexure IV

Notes to Restated Standalone Financials Statements

7 Borrowing Costs

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.

8 Investments

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.

9 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. 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.

10 Taxes on Income

i) Current taxes

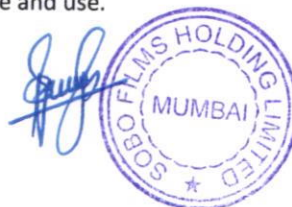
Provision for current income-tax is recognised in accordance with the provisions of Indian Income-tax Act, 1961, and rules made thereunder, and recorded at the end of each reporting period based on the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in 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.

11 Inventories

- i) 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.
- 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.



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Notes to Restated Standalone Financials Statements

12 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.

13 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.

14 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.

15 Provisions and Contingent Liabilities

- i) 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.
- ii) 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.



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Annexure IV

Notes to Restated Standalone Financials Statements

16 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.

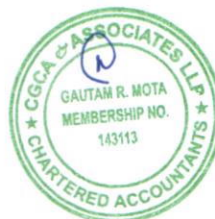
17 Foreign Currency Transactions

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.

18 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.



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Annexure IV

Notes to Restated Standalone Financials Statements

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

NOTE 3 : RESTATED SHARE CAPITAL

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Authorised Share Capital			
1,50,00,000 (March 24: 10,000, March 23: 10,000, Equity shares of Rs. 10/- each	1,500.00	1.00	1.00
Total	1,500.00	1.00	1.00
Issued,Subscribed and Paid Up Capital			
80,10,000 (March 24: 10,000, March 23: 10,000, Equity shares of Rs. 10/- each fully paid up	801.00	1.00	1.00
Total	801.00	1.00	1.00

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

Particulars	As at March 31, 2025		As at March 31, 2024		As at March 31, 2023	
	No. of shares	(In Lakhs)	No. of shares	(In Lakhs)	No. of shares	(In Lakhs)
Equity Shares outstanding at the beginning of the Period	10,000	1.00	10,000	1.00	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	10,000	1.00	10,000	1.00

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		As at March 31, 2024		As at March 31, 2023	
	No. of shares	In %	No. of shares	In %	No. of shares	In %
Smruti Shinde	52,07,300	65.01%	6,401	64.01%	9,900.00	99%
Harvindarsingh Arora	28,02,695	34.99%	3,499	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.



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Annexure IV

Notes to Restated Standalone Financials Statements

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

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 period
Smruti Shinde	52,07,300	65.01%	1.00%
Harvindarsingh Arora	28,02,695	34.99%	0.00%

Shares held by Promoters at the end of the year March 31, 2024

Promoter's Name	No. of Shares	% of total shares	% Change during the year
Smruti Shinde	6,401	64.01%	-34.99%
Harvindarsingh Arora	3,499	34.99%	34.99%

Shares held by Promoters at the end of the year March 31, 2023

Promoter's Name	No. of Shares	% of total shares	% Change during the year
Smruti Shinde	9,900	99.00%	-

NOTE 4 : RESTATED RESERVES AND SURPLUS

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Surplus/(Deficit) in the Statement of Profit and Loss			
Opening balance	1,018.85	826.14	91.04
Add: Profit/(Loss) for the period	420.74	192.71	735.10
Less: Issue of Bonus Share	(800.00)	-	-
Net Surplus/(Deficit) in the Statement of Profit and Loss	639.59	1,018.85	826.14



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Annexure IV**Notes to Restated Standalone Financials Statements**

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

NOTE 5 : RESTATED LONG TERM BORROWINGS

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Secured:			
From Banks (refer note below)	107.14	23.08	64.84
Total	107.14	23.08	64.84

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	As at March 31, 2024	As at March 31, 2023
Provision for employee benefits			
Gratuity Payable	23.55	20.95	20.05
Total	23.55	20.95	20.05

NOTE 7 : RESTATED SHORT TERM BORROWINGS

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Secured:			
Current Maturities of long term borrowing	82.74	34.75	50.40
Secured Loans repayable on demand from banks	105.74	-	-
Unsecured:			
From Related Parties Refer (Annexure IV, Note 43)	-	240.00	-
Total	188.48	274.75	50.40

Note:

Refer Notes of Annexure IV, Note No 5 for terms of secured loan.

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 Company. The said loans do not carry any interest.

NOTE 8 : RESTATED TRADE PAYABLES

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Dues of micro enterprises and small enterprises	19.55	37.63	5.55
Dues of creditors other than Micro and Small Enterprises	633.45	835.30	605.29
Total	653.00	872.93	610.84



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Annexure IV**Notes to Restated Standalone Financials Statements**

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

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

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Principal and interest amount remaining unpaid	19.55	37.63	5.55
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	37.63	5.55

Note

For Trade Payables ageing refer Annexure IV, Note no 38

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

NOTE 9 : RESTATED OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Interest accrued but not due	1.14	0.18	0.17
Employee Benefit Payable	3.35	50.12	1.16
Statutory Dues Payable	32.71	79.81	29.49
Advance from Customers	139.61	213.37	1,090.00
Cheques Issued but not presented for clearing	4.81	-	-
Other Payables	10.49	19.81	46.23
Total	192.11	363.29	1,167.05

The other liabilities of 192.11/- (March 2024 363.29/-) (March 2023 1,167.05/-) includes amount payable to related parties. For details refer note 36.

NOTE 10 : RESTATED SHORT TERM PROVISIONS

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Provision for Employee Benefits			
Gratuity Payable	0.45	0.39	0.38
Provision for Taxes (Net of Prepaid Taxes)	-	6.18	-
Provision for Audit Fees	1.75	1.70	1.48
Provision for Expenses	124.86	29.70	-
Total	127.06	37.98	1.85



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Annexure IV**Notes to Restated Standalone Financials Statements**

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

NOTE 12 : RESTATED NON CURRENT INVESTMENTS

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Investment in Equity Instruments			
Unquoted, Fully Paid, At Cost			
Investment in LLP			
SB Filmz Venturez LLP (90%)			
- Fixed Capital	9.00	-	-
- Current Capital	51.61	-	-
Quoted, Fully Paid, At cost			
3,00,000 (60,000) Equity Shares of Thinkink Picturez Ltd face value of Rs 1 (5) each, fully paid up*	48.12	48.12	-
Less: Provision for Dimunition in value of investments	(44.61)	-	-
Investments in Alternative Investment Funds**			
Nil (8,434.239) Units of YSL Alternates Alpha Plus Fund - Class A1	-	100.00	-
68 (30) Units of Xponentia Opportunities Fund II	68.00	30.00	-
Investments in Debt Securities			
Yes Securities Commercial Paper at 8.35% face value of Rs. 5,00,000/- each	-	-	192.01
Total	132.12	178.12	192.01
Aggregate amount of quoted investments	48.12	48.12	-
Market value of quoted investments	3.51	25.92	-
Market value of Un-quoted investments	68.00	130.00	192.01
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.

Name of Partnership Firm	Profit Sharing Ratio	Total Capital 31-Mar-2025	Profit Sharing Ratio	Total Capital 31-Mar-2024
SB Filmz Venturez LLP				
- Sobo Films Holding Pvt Ltd	90.00%	60.61	-	-
- Smruti Shinde	9.90%	(58.43)	99.00%	(175.78)
- Harvindar Arora	0.10%	(6.08)	1.00%	(6.14)

NOTE 13 : RESTATED OTHER NON CURRENT ASSETS

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Security Deposit			
Unsecured, Considered Good			
Loans & Advances to related party (Refer Annexure IV, Note no. 43)	-	-	178.60
Total	46.44	19.90	183.71

NOTE 14 : RESTATED DEFERRED TAX ASSETS NET

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Deferred Tax Asset			
	18.04	0.96	1.57
Total	18.04	0.96	1.57



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Annexure IV

Notes to Restated Standalone Financials Statements

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

Significant Components of Deferred Tax

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Deferred Tax Liabilities			
On account of timing differences of depreciation	(3.54)	(4.41)	(3.57)
Deferred Tax Assets			
On account of temporary differences under Income Tax	10.35	5.37	5.14
Provision for doubtful debts	11.23	-	-
Total	18.04	0.96	1.57

NOTE 15 : RESTATED INVENTORIES

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Work in Progress	255.80	926.40	-
Total	255.80	926.40	-

NOTE 16 : RESTATED TRADE RECEIVABLES

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Unsecured, considered good			
Overdue for period exceeding 6 months	0.84	-	-
Others	794.70	875.64	1,640.00
Total	795.54	875.64	1,640.00

Note

For Trade Receivable ageing refer Annexure IV, Note no 39

NOTE 17 : RESTATED CASH AND CASH EQUIVALENTS

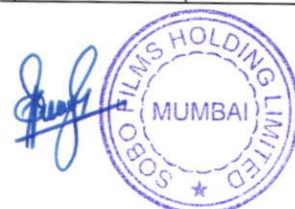
Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
(a) Cash in Hand	22.96	16.83	18.30
(b) Balance with banks			
(i) In current accounts	2.69	26.75	-
(ii) In Fixed Deposits account (with maturity less than 3 months)	1,000.00	-	350.35
Total	1,025.65	43.58	368.65

NOTE 18 : RESTATED SHORT TERM LOANS AND ADVANCES

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Advance to suppliers	45.47	26.71	6.09
Security Deposit	-	0.65	0.65
Advance taxes (Net of provision for Income tax)	23.41	-	7.32
Balance with Revenue Authorities	109.59	274.82	90.06
Advance to Employees	0.14	18.04	17.90
Total	178.61	320.23	122.02

NOTE 19 : RESTATED OTHER CURRENT ASSETS

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Prepaid Expense	25.78	8.06	1.34
Accrued Interest	21.06	11.66	8.04
Other receivable	0.46	0.52	-
Dividend Receivable	0.05	-	-
Preliminary Expense for IPO	31.30	-	-
Total	78.65	20.24	9.38



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Notes to Restated Standalone Financials Statements

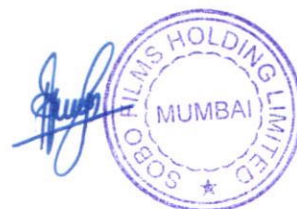
(All amounts are in lakhs of ₹, unless otherwise stated)

NOTE 11 : RESTATED PROPERTY, PLANT AND EQUIPMENT

Particulars	Property, Plant And Equipment				Intangible Assets		Total
	Office Equipment	Furniture & Fixture	Computers	Motar Car	Leasehold Improvements	Trademark	
Gross Block							
Balance as on March 31, 2022	13.97	4.67	5.97	77.73	-	-	102.34
Additions	0.90	-	2.86	149.84	-	-	153.61
Disposals	-	-	-	-	-	-	-
Balance as on March 31, 2023	14.87	4.67	8.83	227.58	-	-	255.95
Additions	3.12	43.65	-	8.10	-	-	54.87
Disposals	-	-	-	(22.50)	-	-	(22.50)
Balance as on March 31, 2024	17.98	48.32	8.83	213.18	-	-	288.32
Additions	0.48	-	-	0.02	4.28	2.50	7.28
Disposals	-	-	-	-	-	-	-
Balance as on March 31, 2025	18.47	48.32	8.83	213.20	4.28	2.50	295.60

Particulars	Property, Plant And Equipment				Intangible Assets		Total
	Office Equipment	Furniture & Fixture	Computers	Motar Car	Leasehold Improvements	Trademark	
Accumulated Depreciation							
Balance as on March 31, 2022	2.68	1.10	2.32	5.60	-	-	11.70
Charges for the year	2.92	0.47	2.24	13.78	-	-	19.40
Disposals	-	-	-	-	-	-	-
Balance as on March 31, 2023	5.60	1.56	4.56	19.38	-	-	31.11
Charges for the year	3.36	1.56	2.38	27.08	-	-	34.38
Disposals	-	-	-	(4.92)	-	-	(4.92)
Balance as on March 31, 2024	8.96	3.12	6.95	41.53	-	-	60.56
Charges for the period	3.04	4.57	1.15	24.99	0.14	0.08	33.96
Disposals	-	-	-	-	-	-	-
Balance as on March 31, 2025	12.00	7.69	8.09	66.52	0.14	0.08	94.52

Particulars	Property, Plant And Equipment				Intangible Assets		Total
	Office Equipment	Furniture & Fixture	Computers	Motar Car	Leasehold Improvements	Trademark	
Net Block							
As at March 31, 2023	9.27	3.10	4.27	208.19	-	-	224.84
As at March 31, 2024	9.02	45.20	1.89	171.64	-	-	227.76
As at March 31, 2025	6.47	40.63	0.74	146.68	4.14	2.42	201.08



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Annexure IV

Notes to Restated Standalone Financials Statements

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

NOTE 20 : RESTATED REVENUE FROM OPERATIONS

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Sale of Services	6,032.67	1,788.31	3,129.17
TOTAL	6,032.67	1,788.31	3,129.17

NOTE 21 : RESTATED OTHER INCOME

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Dividend Income	0.06	0.15	-
Interest Income			
Interest Received on FDR	32.39	41.80	15.67
Interest received on Other Investments	0.01	16.41	10.27
Other Income	-	-	148.00
Share of Profit from LLP	55.42	-	-
Gain on Foreign Exchange Fluctuation	5.33	-	9.93
Liabilities Written Back	4.31	-	-
TOTAL	97.52	58.36	183.86

NOTE 22 : RESTATED COST OF PRODUCTION

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Cost of Production Expenses	4,556.72	2,474.81	2,015.65
TOTAL	4,556.72	2,474.81	2,015.65

NOTE 23 : RESTATED CHANGE IN INVENTORIES OF WORK IN PROGRESS

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Opening Stock			
Work in Progress	926.40	-	-
Closing Stock			
Work in Progress	(255.80)	(926.40)	-
TOTAL	670.60	(926.40)	-

NOTE 24 : RESTATED EMPLOYEE BENEFIT EXPENSES

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Salary & Bonus	52.50	27.56	99.04
Contribution to provident and other funds	0.10	-	-
Gratuity	2.65	0.92	1.78
Staff Welfare	18.17	3.23	1.44
TOTAL	73.42	31.71	102.26



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV

Notes to Restated Standalone Financials Statements

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

NOTE 25 : RESTATED FINANCE COSTS

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Interest Expenses	14.63	12.11	14.17
Other borrowing costs	5.08	-	-
TOTAL	19.71	12.11	14.17

NOTE 26 : RESTATED DEPRECIATION & AMORTISATION EXPENSES

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Depreciation and amortization expenses	33.96	34.38	19.40
TOTAL	33.96	34.38	19.40

NOTE 27 : RESTATED OTHER EXPENSES

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Insurance	4.78	-	-
Car Expenses	2.94	-	-
Vanity Van Expenses	22.51	25.12	44.15
Auditor Remuneration	3.60	0.75	0.60
CSR Expenditure	10.00	10.00	-
Housekeeping Expenses	14.22	-	-
Donation	2.86	-	1.00
Power & Fuel	6.41	4.78	3.67
Gain on Foreign Exchange Fluctuation	-	4.20	-
Loss on Sale of Motor Car	-	2.58	-
Misc Expenses	16.66	12.75	19.25
Rent	16.07	8.89	7.26
Repairs & Maintenance	12.98	9.23	14.73
Rent, Rates & Taxes	11.83	14.61	0.55
Provision for Diminution of Investment	44.61	-	-
Professional Fees	24.44	36.35	79.90
Sales & Business Promotion Expense	22.37	0.72	0.30
Travelling Expenses & Coveyance	10.32	17.89	11.36
TOTAL	226.60	147.86	182.78

NOTE 28 : RESTATED TAX EXPENSES

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Current Tax	144.64	68.81	245.25
Short / Excess provision	0.88	-	-
Deferred Tax	(17.08)	0.61	(1.57)
TOTAL	128.44	69.42	243.68



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Annexure IV

Notes to Restated Standalone Financials Statements

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

NOTE 29 : RESTATED EARNING PER SHARE

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Profit attributable to equity shareholders (In Rs)	420.74	192.71	735.10
Weighted Average number of equity shares	80,10,000	80,10,000	80,10,000
Basic and Diluted Earnings per share	5.25	2.41	9.18
Face Value per equity share	10	10	10



SOBO FILMS HOLDING LIMITED

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Annexure IV

Notes to Restated Standalone Financials Statements

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

NOTE 30 : RESTATED AUDITORS' REMUNERATION

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Auditor Fees:			
Statutory Audit Fees	1.75	0.75	0.60
For Certification	1.85	-	-
TOTAL	3.60	0.75	0.60

NOTE 31 : RESTATED CONTINGENT LIABILITIES AND COMMITMENTS

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Claims against the Company not acknowledged as debt			
Income Tax	-	-	-
TOTAL	-	-	-

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

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

Particulars	As at March 31, 2024	% of Total Loans & Advance
Without specifying any terms or period of repayment		
Promoters	-	-
Director	-	-
KMPs	-	-
Related Parties	-	-
TOTAL	-	-

Particulars	As at March 31, 2023	% of Total Loans & Advance
Without specifying any terms or period of repayment		
Promoters	-	-
Director	-	-
KMPs	-	-
Related Parties	178.60	90.89%
TOTAL	178.60	90.89%



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Annexure IV

Notes to Restated Standalone Financial Statements

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

NOTE 33 : RESTATED EXCEPTIONAL ITEM

As at the year ended March 31, 2024, the Company recognized following exceptional item that has a significant impact on the profit and loss account. These items are as follows:

Creditors Write-back: The Company received confirmations from certain creditors amounting to ₹189.90 crore, leading to a write-back of liabilities previously recognized in prior periods. The said write back was approved by the Board in its meeting dated 25th March, 2024. This adjustment reflects the Company's improved financial position and resolution of outstanding obligations.

NOTE 34 : RESTATED EARNINGS AND EXPENDITURE IN FOREIGN CURRENCY

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Service Income	1,675.31	1,161.12	859.55
Expenditure	-	-	395.16
TOTAL	1675.31	1,161.12	1,254.71

NOTE 35 : RESTATED MATERIAL ADJUSTMENTS IN RESTATED PROFIT & LOSS

Particulars	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Profit after tax as per audited books of accounts	420.74	173.69	735.48
Prior Period Expense	-	0.17	(0.17)
Adjustment for Gratuity Provision	-	20.43	(1.78)
Adjustment for Deferred Tax	-	(1.57)	1.57
Total Adjustments	420.74	192.71	735.10
Profit After Tax as per restated	420.74	192.71	735.10

Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:

Gratuity: The Company has not recognised gratuity liability as per AS-15 which has now been provided for and restated.

Prior-period expenses: The Company has recognised prior period expenses which has now been restated to respective years.

Deferred Tax: The Company has not calculated correctly the deferred tax impact which has now been restated.



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Annexure IV

Notes to Restated Standalone Financials Statements

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

NOTE 36 : NOTES ON RECONCILIATION OF RESTATED NET-WORTH

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Networth as audited	1,440.59	1,019.85	846.16
Difference on Account adjustment to Opening Balance	-	-	(18.64)
Prior Period Expense	-	-	(0.17)
Adjustment for Gratuity Provision	-	-	(1.78)
Adjustment for Deferred Tax	-	-	1.57
Total Adjustments	1,440.59	1,019.85	827.14
Networth as restated	1,440.59	1,019.85	827.14

Explanatory notes to the above restatements to networth made in the audited Financial Statements of the Company for the respective years:

Deferred Tax Credit for previous years: The Company has not calculated correctly the deferred tax impact on WDV of property, plant & equipment which has now been restated.

Difference on Account adjustment to Opening Balance / Gratuity Liability:

The liability for gratuity being recognised for the first time, opening gratuity liability of ₹ 18.64 lakhs accruing till 31st March 2023, has been adjusted against opening reserves.

The Company had not recognised gratuity liability as per AS-15, which has now been provided for.

This recognition is in accordance with the relevant accounting standards and reflects the Company's commitment to fulfilling its employee benefit obligations.

Prior-period expenses: The Company has recognised prior period expenses which has now been restated to respective years.

NOTE 37 : 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).



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Annexure IV

Notes to Restated Standalone Financials Statements

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

NOTE 38 : RESTATED TRADE PAYABLES AGEING SCHEDULE

Trade Payables ageing schedule as at March 31, 2025

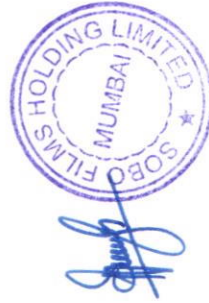
Particulars	Not due	Outstanding for following periods from due date of				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
1. MSME	-	19.55	-	-	-	19.55
2. Others	-	633.45	-	-	-	633.45
3. Disputed dues – MSME	-	-	-	-	-	-
4. Disputed dues – Others	-	-	-	-	-	-

Trade Payables ageing schedule as at March 31, 2024

Particulars	Not due	Outstanding for following periods from due date of				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
1. MSME	-	37.63	-	-	-	37.63
2. Others	-	834.82	0.49	-	-	835.30
3. Disputed dues – MSME	-	-	-	-	-	-
4. Disputed dues – Others	-	-	-	-	-	-

Trade Payables ageing schedule as at March 31, 2023

Particulars	Not due	Outstanding for following periods from due date of				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
1. MSME	-	5.55	-	-	-	5.55
2. Others	-	578.46	2.39	-	24.44	605.29
3. Disputed dues – MSME	-	-	-	-	-	-
4. Disputed dues – Others	-	-	-	-	-	-



SOBO FILMS HOLDING LIMITED

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Annexure IV

Notes to Restated Standalone Financials Statements

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

NOTE 39 : RESTATED TRADE RECEIVABLES AGEING SCHEDULE

Trade Receivables ageing schedule as at March 31, 2025

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	
(i) Undisputed Trade receivables -considered good	-	-	-	-	-	-
(ii) Undisputed Trade receivables -considered doubtful	478.86	0	0.84	-	-	479.70
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Sub total						479.70
Undue - considered good						315.84
Total						795.54

Trade Receivables ageing schedule as at March 31, 2024

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	
(i) Undisputed Trade receivables -considered good	875.64	-	-	-	-	875.64
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Sub total						875.64
Undue - considered good						-
Total						875.64

Trade Receivables ageing schedule as at March 31, 2023

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	
(i) Undisputed Trade receivables -considered good	1,640.00	-	-	-	-	1,640.00
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Sub total						1,640.00
Undue - considered good						-
Total						1,640.00



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SOBO FILMS HOLDING LIMITED

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Notes to Restated Standalone Financials 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	March 31, 2025	March 31, 2024	March 31, 2023
Current Service Cost	3.73	4.66	4.57
Past Service Cost vested	-	-	-
Interest Cost	1.44	1.45	1.38
Expected Return on Plan Assets	-	-	-
Net actuarial losses (gains) recognised in the year	(2.52)	(5.19)	(4.17)
Total Expenses/(Gain) recognized in the Profit & Loss Account	2.65	0.92	1.78

II Net Asset/ (Liability) recognized in Balance Sheet

Particulars	March 31, 2025	March 31, 2024	March 31, 2023
Present value of Funded Obligation	24.00	21.35	20.43
Fair Value of Plan Assets	-	-	-
Assets/(Liability) recognized in the Balance Sheet	24.00	21.35	20.43

III Change in Defined Benefit Obligations (DBO)

Particulars	March 31, 2025	March 31, 2024	March 31, 2023
Opening Balance of Present Value of Obligation	21.35	-	18.64
Interest Cost	1.44	1.13	1.38
Current Service Cost	3.73	4.66	4.57
Past Service Cost - Vested Benefits	-	15.87	-
Actuarial (Gain)/Loss	(2.52)	(0.31)	(4.17)
Benefit Paid	-	-	-
Closing Balance of Present Value of Obligation	24.00	21.35	20.43

IV Changes in the Fair Value of Plan Assets

Particulars	March 31, 2025	March 31, 2024	March 31, 2023
Opening Balance of Present Value of Obligation	-	-	-
Expected Return on Plan Assets	-	-	-
Interest Income	-	-	-
Contribution by Employer	-	-	-
Benefit Paid	-	-	-
Fair Value of Plan Assets	-	-	-

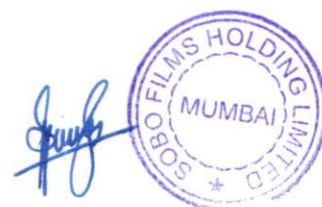
V Actuarial Assumption

Particulars	March 31, 2025	March 31, 2024	March 31, 2023
Discount Rate (Per Annum)	6.75%	7.10%	7.40%
Annual Increase in Salary Costs Per Annum	7.00%	7.00%	7.00%
Attrition Rate	5% to 1%	5% to 1%	5% to 1%

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

VI Major Categories of plan assets as a percentage of total plan assets

Particulars	March 31, 2025	March 31, 2024	March 31, 2023
Government of India Securities	-	-	-
High Quality Corporate Bonds	-	-	-
Equity Shares of listed companies	-	-	-
Property	-	-	-
Insurance Company	-	-	-



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Notes to Restated Standalone Financials Statements

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

VII Movement in net liability recognized in Balance Sheet

Particulars	March 31, 2025	March 31, 2024	March 31, 2023
Net Opening Liability	21.35	20.43	18.64
P & L Charges	2.65	0.92	1.78
Contribution paid	-	-	-
Closing Net Liability	24.00	21.35	20.43



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Notes to Restated Standalone Financials Statements

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

NOTE 41 : RESTATED SUMMARY STATEMENT OF CAPITALISATION

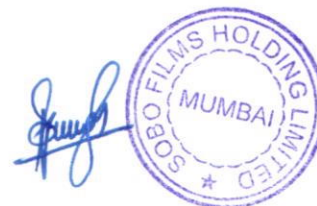
Particulars	Pre-Issue	Post Issue
	As at March 31, 2025	
Borrowings:		
Short-term borrowings	105.74	105.74
Current maturities of long-term borrowings	82.74	82.74
Long-term borrowings (A)	107.14	107.14
Total borrowings (B)	295.62	295.62
Shareholder's fund (Net worth)		
Share capital	801.00	*
Reserves and surplus	639.59	*
Total shareholder's fund (Net worth) (C)	1,440.59	*
Long-term borrowings/shareholder's fund (Net worth) ratio (A/C)	0.07	*
Total borrowings/shareholder's fund (Net worth) ratio (B/C)	0.21	*

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

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Notes to Restated Standalone Financials Statements

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

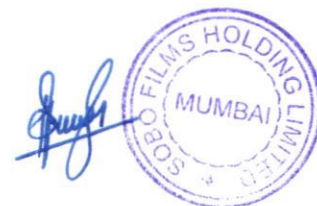
NOTE 42 : RESTATED SUMMARY STATEMENT OF TAX SHELTER

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Profit before taxes as restated	549.18	262.12	978.78
Tax Rate Applicable %	25.17%	25.17%	25.17%
Income Tax expense calculated at enacted corporate tax rate [A]	138.22	65.97	246.34
Adjustments:			
Permanent Differences			
Expenses disallowed u/s 37 of the IT Act 1961	3.24	2.52	-
Effect of income that is exempt from tax	(13.95)	-	-
Total Permanent Differences [B]	(10.71)	2.52	-
Timing Difference			
Difference between tax depreciation and book depreciation	0.88	0.40	(1.83)
Expenses allowed in the year of payment - 43B Payments	4.98	0.23	0.45
Provision for Diminution in value of investment	11.23	-	-
Total Timing Differences [C]	17.08	0.63	(1.38)
Current Tax	144.59	69.12	244.96
Interest U/s 234A, B and C of Income Tax Act	0.05	-	-
Total Tax Expenses (J+K)	144.64	69.12	244.96

Notes:

The Company has opted for 115BAA Scheme, therefore provisions of Minimum Alternative Tax as referred to in section 115 JB of the Income Tax Act, 1961 is not applicable to the Company.

The aforesaid statement of tax shelters has been prepared as per the restated Summary statement of profits and losses of the Company. The permanent/timing differences have been computed considering the acknowledged copies of the income-tax returns/Provisional computation of total income of respective years as stated above.



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Notes to Restated Standalone Financials Statements

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

NOTE 43 : RESTATED RELATED PARTY DISCLOSURE**A Subsidiary Entity**

SB Filmz Venturez LLP (w.e.f 01/04/2024)

B Key Managerial Personnel

Harvinder Singh Arora (w.e.f 7/12/2022)

Smruti Shinde

Sakshi Saxena (w.e.f 28/01/2025)

Devendra Raikwar (w.e.f 28/01/2025)

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

Sobo Films Private Limited

Rosetta Stone Consulting Service Private Limited

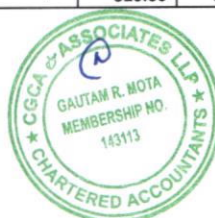
D Relative of Key Management personnel

Gurcharan Kaur

Ujwala Shinde

I Transaction during the year

Particulars	Subsidiary Entity			Key Management Personnel and their relatives			Entities in which Key Management Personnel or its relatives are interested		
	31-Mar-25	31-Mar-24	31-Mar-23	31-Mar-25	31-Mar-24	31-Mar-23	31-Mar-25	31-Mar-24	31-Mar-23
Director Remuneration									
Smruti Shinde	-	-	-	14.40	84.00	84.00	-	-	-
Harvinder Singh Arora	-	-	-	12.00	-	-	-	-	-
Total	-	-	-	26.40	84.00	84.00	-	-	-
Professional Fees									
Harvinder Singh Arora	-	-	-	36.00	48.00	32.00	-	-	-
Gurcharan Kaur	-	-	-	-	-	18.00	-	-	-
Smruti Shinde	-	-	-	60.00	-	-	-	-	-
Rosetta Stone Consulting Service Private Limited	-	-	-	-	-	-	-	-	12.00
Total	-	-	-	96.00	48.00	50.00	-	-	12.00
Investment in LLP									
SB Filmz Venturez LLP	9.00	-	-	-	-	-	-	-	-
Total	9.00	-	-	-	-	-	-	-	-
Share of Profit									
SB Filmz Venturez LLP	55.42	-	-	-	-	-	-	-	-
Total	55.42	-	-	-	-	-	-	-	-
Interest Income on Loan Given									
Sobo Films Private Limited	-	-	-	-	-	-	0.01	8.28	7.85
Total	-	-	-	-	-	-	0.01	8.28	7.85
Interest expense on other payables									
Sobo Films Private Limited	-	-	-	-	-	-	1.66	2.55	3.35
Total	-	-	-	-	-	-	1.66	2.55	3.35
Salary Expense									
Devendra Raikwar	-	-	-	1.00	-	-	-	-	-
Sakshi Saxena	-	-	-	1.00	-	-	-	-	-
Total	-	-	-	2.00	-	-	-	-	-
Loan Received									
Smruti Shinde	-	-	-	25.00	305.00	-	-	-	-
Harvinder Singh Arora	-	-	-	55.00	35.00	-	-	-	-
Sobo Films Private Limited	-	-	-	-	-	-	14.80	-	240.46
Total	-	-	-	80.00	340.00	-	14.80	-	240.46
Loan Repaid									
Harvinder Singh Arora	-	-	-	90.00	-	-	-	-	-
Sobo Films Private Limited	-	-	-	-	-	-	3.13	-	593.16
Smruti Shinde	-	-	-	230.00	100.00	-	-	-	-
Total	-	-	-	320.00	100.00	-	3.13	-	593.16



SOBO FILMS HOLDING LIMITED

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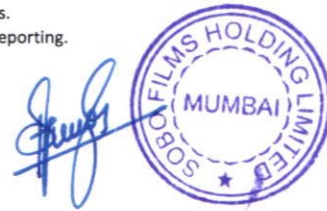
Notes to Restated Standalone Financials Statements

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

II Outstanding balances as on reporting date

Particulars	Subsidiary Entity			Key Management Personnel and their relatives			Entities in which Key Management Personnel or its relatives are interested		
	31-Mar-25	31-Mar-24	31-Mar-23	31-Mar-25	31-Mar-24	31-Mar-23	31-Mar-25	31-Mar-24	31-Mar-23
Loan Received									
Sobo Films Private Limited	-	-	-	-	-	-	-	-	-
Smruti Shinde	-	-	-	-	205.00	-	-	-	-
Harvinder Singh Arora	-	-	-	-	35.00	-	-	-	-
Total	-	-	-	-	240.00	-	-	-	-
Remuneration Payable									
Smruti Shinde	-	-	-	4.80	48.87	3.95	-	-	-
Harvinder Singh Arora	-	-	-	2.04	-	-	-	-	-
Total	-	-	-	6.84	48.87	3.95	-	-	-
Professional Fees Payable									
Harvinder Singh Arora	-	-	-	-	33.69	-	-	-	-
Smruti Shinde	-	-	-	3.56	-	-	-	-	-
Total	-	-	-	3.56	33.69	-	-	-	-
Salary Payable									
Sakshi Saxena	-	-	-	0.50	-	-	-	-	-
Devendra Raikwar	-	-	-	0.50	-	-	-	-	-
Total	-	-	-	1.00	-	-	-	-	-
Other Payables									
Sobo Films Private Limited	-	-	-	-	-	-	10.66	19.46	27.38
Total	-	-	-	-	-	-	10.66	19.46	27.38
Investment in LLP									
SB Filmz Venturez LLP	9.00	-	-	-	-	-	-	-	-
Total	9.00	-	-	-	-	-	-	-	-
Interest Receivable on Loan									
Sobo Films Private Limited	-	-	-	-	-	-	-	11.66	7.06
Total	-	-	-	-	-	-	-	11.66	7.06
Loan Given									
Sobo Films Private Limited	-	-	-	-	-	-	-	-	178.60
Total	-	-	-	-	-	-	-	-	178.60

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.



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Notes to Restated Standalone Financials Statements

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

NOTE 44 : RESTATED RATIOS ANALYSIS

Sr No.	Ratio	Numerator	Denominator	March 31, 2025	March 31, 2024	March 31, 2023	Reason For Variance of > 25% (For March 2025)
1	Current Ratio Variation	Current Asset	Current Liabilities	2.01	1.41	1.17	The current ratio has changed significantly primarily due to a decrease in current liabilities.
2	Debt Equity Ratio Variation	Total Debt	Shareholder's Equity	0.21	0.29	0.14	Reduction in FY 2024-25 is due to repayment/reduction of borrowings along with an increase in equity base.
3	Debt Service Coverage Ratio Variation	Net Operating Income	Debt Service	5.67	6.96	15.25	NA
4	Return on Equity Ratio Variation	Net Profit after taxes	Average Shareholder's Equity	-18.47%	-54.38%	1.57	On account of improved business performance and higher profitability.
5	Trade Receivable Turnover Ratio Variation	Net Credit Sales	Avg Account Receivable	7.22	1.42	2.34	Turnover increased sharply while receivables remained almost stable, resulting in faster receivable cycles.
6	Trade Payable Turnover Ratio Variation	Net Credit Purchases	Avg Account Payable	407.80%	-39.11%	3.27	Purchases increased considerably whereas average trade payables remained largely unchanged.
7	Net Capital Turnover Ratio Variation	Net Sales	Working Capital	5.97	2.08%	10.10	On account of improved business performance even with lower working capital.
8	Net Profit Margin (in %) Variation	Net Profit before Taxes	Net Sales	5.14	2.81	0.31	The ratio has changed mainly due to considerable increase in total turnover and profit before tax.
9	Return on Capital Employed Variation	Earnings before interest and taxes	Capital Employed	83.14%	-72.20%	1.05	On account of improved business performance and higher profitability.

Reason for the ratios are not disclosed with respect to comparative for FY 2023-24.



SOBO FILMS HOLDING LIMITED

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Notes to Restated Standalone Financials Statements

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

NOTE 45 : RESTATED OTHER NOTES

- 1) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- 2) The Company do not have any transactions with companies struck off.
- 3) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 4) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 5) The Company 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 company.
 - b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 6) The Company 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 Company shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company.
 - b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 7) The Company 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 Company has not given any loans to related parties u/s. 186 of the Companies Act, 2013.
- 9) The Company has not been declared wilful defaulter by any bank or financial institution or other lender or government or any government authority.
- 10) The Company has complied with the number of layers prescribed under the Companies Act, 2013.
- 11) The Company has not applied for any Scheme of Arrangements under Section 230 to 237 of the Companies Act, 2013.
- 12) The Company 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	31-Mar-24	31-Mar-23
Revenue by Geographical Market			
In India	4,232.39	627.19	2,269.62
Outside India	1,675.31	1,161.12	859.55
Total	5,907.70	1,788.31	3,129.17
Carrying Amount of Segment Assets			
In India	479.70	539.93	-
Outside India	-	335.70	1,640.00
Total	479.70	875.64	1,640.00



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

Notes to Restated Standalone Financials Statements

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

13) The Company 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:

- Amounts due and outstanding to suppliers as at the end of accounting year
- Interest paid during the accounting year
- Interest payable at end of the accounting year
- 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 company 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 company made during the three preceding financial years, in pursuance of Corporate Social Responsibility Policy.

The Company 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 September 30, 2024.

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 company:

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

15) 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.

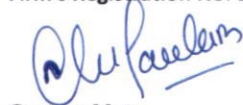
NOTE 46 : RESTATED REGROUPING

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

UDIN: 25143113BMICCR1650

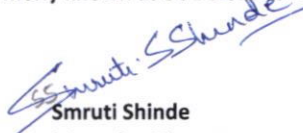
Mumbai, 23rd, September, 2025



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



Harvinder Singh Arora

Director

DIN :- 00802852



Sakshi Saxena

Company Secretary

Membership No: 75784

Mumbai, 23rd, September, 2025



Deven Majitha

CFO

