

SOBO FILMS HOLDING LIMITED
(FORMERLY KNOWN AS SOBO FILMS HOLDING PRIVATE LIMITED
CIN: U73100MH2012PLC225824

Annual Report
Financial Year 2024-25

BOARD OF DIRECTORS

Ms. Smruti Sushilkumar Shinde	-	Managing Director
Mr. Harvinder Singh Arora	-	Director & CEO
Mr. Sanjay Kumar Rasiklal Doshi	-	Non-Executive Independent Director
Mr. Sachin Bhaidas Nagarale	-	Non-Executive Independent Director
Mr. Jawahar Sharma	-	Non-Executive Independent Director

KEY MANAGERIAL PERSON

Mr. Harvinder Singh Arora	-	Chief Executive Officer (CEO)
Mr. Deven Narendra Majithia	-	Chief Financial Officer (CFO)
Ms. Sakshi Saxena	-	Company Secretary (CS)

STATUTORY AUDITORS

M/s. CGCA & Associates LLP,
Chartered Accountants (FRN: 123393W).

REGISTERED OFFICE

713, 7th Floor, Crystal Paradise Mall, Dattaji Salvi Road,
Off Veera Desai Road, Andheri (West), Andheri,
Mumbai- 400 053, Maharashtra, India.



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MH - 400 053, IN, Tel. No.: +91 22 40227111 / 40327113



**BREWING
BOLD
ENTERTAINMENT**

SHORTER NOTICE

Shorter Notice is hereby given that 13th Annual General Meeting (AGM) of members of SOBO Films Holding Limited (Formerly known as SOBO Films Holding Private Limited) will be held on Saturday, September 27, 2025, at 12.00 p.m. (IST), through Video Conferencing/Other Audio Visual Means (VC/OAVM) Facility to transact following business :

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements(Standalone and Consolidated) and restated Financial Statements (Standalone and Consolidated) of the Company for the Financial year ended March 31, 2025, together with the report of the Board of Directors' and Auditors' thereon.
2. To re-appoint a Director in place of Ms. Smruti Sushilkumar Shinde (DIN: 03185327), who retires by rotation and being eligible, offers herself for re-appointment.

SPECIAL BUSINESS:

3. To Approve Related Party Transactions:

To Consider and, if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

“RESOLVED THAT pursuant to provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013, and rules and regulations made there under, consent of the members be and is hereby accorded to enter into contracts and/or agreements with Related Parties as defined under the Act with respect to purchase of services or appointment of such related party to any office or place of profit in the Company or its subsidiary or associate Company or any other transaction of whatever nature with related parties.

Following transactions of director(s)/KMPs of the company are interested be and is hereby approved:

Name of the Individual	Nature of Relationship	Date of Transaction	Description and tenure of Contract	Value in Rupees	Name of the Interested Director(s)/KMPs
Mr. Harvindar Singh Arora	Director and KMP	On Going Basis	Purchase of Services i.e. Professional Services.	Thirty Six Lakhs per annum	Mr. Harvindar Singh Arora



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Ms. Smruti Sushilkumar Shinde	Managing Director	On Going Basis	Purchase of Services i.e. Professional Services.	Sixty Lakhs per annum	Ms. Smruti Sushilkumar Shinde
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RESOLVED FURTHER THAT the particulars of the above said contracts be entered in the Register of contracts in which directors are interested kept in accordance with the provisions of section 189(1) and Rule 16(1) of the Companies Act, 2013.

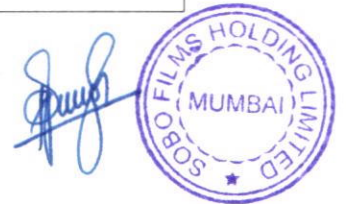
RESOLVED FURTHER THAT anyone of the present Director of the Company be and is hereby authorized to complete all the necessary formalities including filing and executing necessary documents and forms with the Statutory Authorities to give effect of the above resolution."

4. To Modify Remuneration of Ms. Smruti Sushilkumar Shinde (DIN: 03185327) As Managing Director and Chairperson of the Company:

To Consider and, if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 196, 197 and 198 and all other applicable provisions applicable, if any, of the Companies Act, 2013 read with Schedule V to the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force), read with Companies (Appointment and Remuneration) Rules, 2014 along with other statutory approval, if any, and on the recommendation of Board of Directors, consent of the members be and is hereby accorded for modification in remuneration of Ms. Smruti Sushilkumar Shinde (DIN: 03185327) as Managing Director and Chairperson of the Company as recommended by the Board of Directors and mutually agreed with Ms. Smruti Sushilkumar Shinde.

Salary	Rs. 120,000/- per month; in the scale of Rs. 120,000 to Rs. 400,000 per month, with such annual increments / increases as may be decided by the Board of Directors from time to time.
Perquisites / Benefits	Perquisites in accordance with the rules of the Company and any additional perquisites as may be decided by the Board of Directors of the Company from time to time. • Earned Leave: As per the Rules of the Company. • Medical Reimbursement: Reimbursement of expenses incurred for self as per the policy of the Company.



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**BREWING
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	• Leave Travel Concession: Leave Travel Concession for self, once in a year in accordance with the Rules of the Company. Gratuity: Payable at the rate not exceeding half month salary for each completed year of service.
Commission/ Performance linked Incentive	Not exceeding 1% of the Net Profit of the Company in any Financial Year as the Board may determine from time to time but shall not exceed the amount equivalent to the salary for the relevant period; it may be paid pro-rata on a monthly basis at the absolute discretion of the Board.
Minimum Remuneration	In the event of loss or inadequacy of profits in any financial year during the tenure of the appointment, the Managing Director shall, be paid remuneration by way of salary and perquisites as set out above, as minimum remuneration, subject to restrictions, if any, set out in Schedule V to the Companies Act, 2013, from time to time.

RESOLVED FURTHER THAT Ms. Smruti Sushilkumar Shinde be paid remuneration as stated above with powers to the Board of Directors to alter and vary terms and conditions and remuneration (including minimum remuneration in case of absence or inadequacy of profits) from time to time in such manner as the Board may deem fit and is acceptable to Ms. Smruti Sushilkumar Shinde, within the limits specified in Schedule V of the Companies Act, 2013 or any amendment thereto.

RESOLVED FURTHER THAT, in the event of any statutory amendment, modification or relaxation by the Central Government to Schedule V to the Companies Act, 2013, the Board of Directors be and hereby authorized to vary or increase the remuneration including salary, perquisites, allowances etc. within such prescribed limits or ceiling, be suitably amended to give effect to such modification, relaxation or variation without any further reference to the members of the Company in the General meeting.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, and things and to execute any deeds, documents or instructions as may be required to give effects to the aforesaid resolution."



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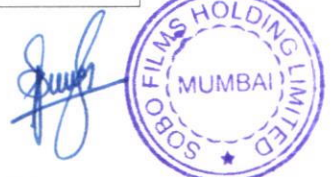
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5. **To modify remuneration of Mr. Harvinder Singh Arora (DIN: 00802852) as Chief Executive Officer(CEO) and Director of the Company:**

To Consider and, if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, and 198 and all other applicable provisions, if any, of the Companies Act, 2013 (“the Act”), read with Schedule V to the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and subject to such other statutory approvals as may be required, and on the recommendation of the Board of Directors, the consent of the members be and is hereby accorded for the modification in the remuneration of Mr. Harvinder Singh Arora (DIN: 00802852), CEO and Director of the Company as recommended by the Board of Directors and mutually agreed with Mr. Harvinder Singh Arora.

Salary	Rs. 100,000/- per month; in the scale of Rs. 100,000 to Rs. 200,000 per month, with such annual increments / increases as may be decided by the Board of Directors from time to time.
Perquisites / Benefits	Perquisites in accordance with the rules of the Company and any additional perquisites as may be decided by the Board of Directors of the Company from time to time. • Earned Leave: As per the Rules of the Company. • Medical Reimbursement: Reimbursement of expenses incurred for self as per the policy of the Company. • Leave Travel Concession: Leave Travel Concession for self, once in a year in accordance with the Rules of the Company. • Gratuity: Payable at the rate not exceeding half month salary for each completed year of service.
Commission/ Performance linked Incentive	Not exceeding 1% of the Net Profit of the Company in any Financial Year as the Board may determine from time to time but shall not exceed the amount equivalent to the salary for the relevant period; it may be paid pro-rata on a monthly basis at the absolute discretion of the Board.
Minimum Remuneration	In the event of loss or inadequacy of profits in any financial year during the tenure of the appointment, the Managing Director shall, be paid remuneration by way of salary and perquisites as set out above, as minimum remuneration, subject to restrictions, if any, set out in Schedule V to the Companies Act, 2013, from time to time.



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ENTERTAINMENT**

RESOLVED FURTHER THAT Mr. Harvinder Singh Arora be paid remuneration as stated above with powers to the Board of Directors to alter and vary terms and conditions and remuneration (including minimum remuneration in case of absence or inadequacy of profits) from time to time in such manner as the Board may deem fit and is acceptable to Mr. Harvinder Singh Arora, within the limits specified in Schedule V of the Companies Act, 2013 or any amendment thereto.

RESOLVED FURTHER THAT in the event of any statutory amendment, modification or relaxation by the Central Government to Schedule V to the Companies Act, 2013, the Board of Directors be and hereby authorized to vary or increase the remuneration including salary, perquisites, allowances etc. within such prescribed limits or ceiling, be suitably amended to give effect to such modification, relaxation or variation without any further reference to the members of the Company in the General meeting.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, and things and to execute any deeds, documents or instructions as may be required to give effects to the aforesaid resolution.”

**By order of the Board of Directors
For SOBO FILMS HOLDING LIMITED**

(Formerly known as SOBO Films Holding Private Limited)

Harvinder Singh Arora

Director

DIN: 00802852

Place: Mumbai

Date: 26.09.2025

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:NOTES:

1. An Explanatory Statement pursuant to provisions of section 102 of the Companies Act, 2013 is annexed with the notice.
2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs followed by Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 and all other relevant circulars issued from time to time, physical attendance of the Members to the AGM venue is not required and general meeting be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.
3. Since the General Meeting will be held through VC or OAVM in accordance with the Circulars, the route map, proxy form and attendance slip are not attached to this Notice.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection by the members during the General Meeting. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of General Meeting. Members seeking to inspect available documents can send an email to sakshi.saxena@sobofilms.com
6. Brief resume of the Director proposed to be re-appointed at this AGM, nature of his/her expertise in specific functional areas, names of Companies in which he holds the Directorship and Membership / Chairpersonship of Board and Committees, Shareholding and relationship between directors inter-se as per Secretarial Standard-2 on General Meetings, are attached herewith.



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EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item no. 3

Approval of Related party Transaction:

The Company intends to obtain Professional Services from Mr. Harvinder Singh Arora and Ms. Smruti Sushilkumar Shinde on a monthly basis, exclusive of applicable government taxes and out-of-pocket expenses.

Mr. Harvinder Singh Arora and Ms. Smruti Sushilkumar Shinde are Directors and Key Managerial Personnel (KMPs) of the Company, SOBO Films Holding Limited. As such, this arrangement falls within the purview of Section 188 of the Companies Act, 2013, which requires the approval of members in a general meeting.

Accordingly, it is proposed to obtain the approval of the shareholders of the Company by way of a special resolution. Members are, therefore, requested to approve the special resolution as set out above.

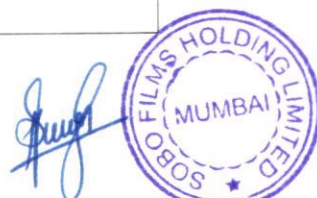
Except for Mr. Harvinder Singh Arora and Ms. Smruti Sushilkumar Shinde, none of the other directors are, in any way, interested or concerned in the said resolution.

Item No. 4

Modification in remuneration of Ms. Smruti Sushilkumar Shinde (DIN: 03185327) As Managing Director and Chairperson of the Company:

Ms. Smruti Sushilkumar Shinde (DIN: 03185327) was appointed as the Managing Director and Chairperson of the Company for a period of 5 years with effect from January 28, 2025. The Board of Directors, at its meeting held on September 11, 2025, after reviewing the performance of the Company and her contribution, approved the proposal to modify her remuneration as follows:

Salary	Rs. 120,000/- per month; in the scale of Rs. 120,000 to Rs. 400,000 per month, with such annual increments / increases as may be decided by the Board of Directors from time to time.
Perquisites / Benefits	Perquisites in accordance with the rules of the Company and any additional perquisites as may be decided by the Board of Directors of the Company from time to time. • Earned Leave: As per the Rules of the Company. • Medical Reimbursement: Reimbursement of expenses incurred for self as per the policy of the Company.



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Commission/ Performance Incentive	linked Not exceeding 1% of the Net Profit of the Company in any Financial Year as the Board may determine from time to time but shall not exceed the amount equivalent to the salary for the relevant period; it may be paid pro-rata on a monthly basis at the absolute discretion of the Board.
Minimum Remuneration	In the event of loss or inadequacy of profits in any financial year during the tenure of the appointment, the Managing Director shall, be paid remuneration by way of salary and perquisites as set out above, as minimum remuneration, subject to restrictions, if any, set out in Schedule V to the Companies Act, 2013, from time to time.

The proposed remuneration is in line with the provisions of Sections 196, 197, and 198 read with Schedule V of the Companies Act, 2013 and does not exceed the limits prescribed therein.

Except Ms. Smruti Sushilkumar Shinde and her relatives (to the extent of their shareholding, if any), none of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in this resolution.

Item No. 5

Modification in remuneration of Mr. Harvinder Singh Arora (DIN: 00802852) As Chief Executive Officer (CEO) and Director of the Company:

Mr. Harvinder Singh Arora (DIN: 00802852) was appointed as the Chief Executive Officer (CEO) of the Company for a period of five years with effect from May 1, 2021, and as an Executive Director on the Board with effect from December 7, 2022. The Board of Directors, at its meeting held on August 11, 2025, after reviewing the performance of the Company and his contribution, approved the proposal to modify his remuneration as follows:

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Salary	Rs. 100,000/- per month; in the scale of Rs. 100,000 to Rs. 200,000 per month, with such annual increments / increases as may be decided by the Board of Directors from time to time.
Perquisites / Benefits	Perquisites in accordance with the rules of the Company and any additional perquisites as may be decided by the Board of Directors of the Company from time to time. • Earned Leave: As per the Rules of the Company. • Medical Reimbursement: Reimbursement of expenses incurred for self as per the policy of the Company.
	• Leave Travel Concession: Leave Travel Concession for self, once in a year in accordance with the Rules of the Company. • Gratuity: Payable at the rate not exceeding half month salary for each completed year of service.
Commission/ Performance Incentive linked	Not exceeding 1% of the Net Profit of the Company in any Financial Year as the Board may determine from time to time but shall not exceed the amount equivalent to the salary for the relevant period; it may be paid pro-rata on a monthly basis at the absolute discretion of the Board.
Minimum Remuneration	In the event of loss or inadequacy of profits in any financial year during the tenure of the appointment, the Managing Director shall, be paid remuneration by way of salary and perquisites as set out above, as minimum remuneration, subject to restrictions, if any, set out in Schedule V to the Companies Act, 2013, from time to time.

The proposed remuneration is in line with the provisions of Sections 196, 197, and 198 read with Schedule V of the Companies Act, 2013 and does not exceed the limits prescribed therein.

Except Mr. Harvinder Singh Arora and his relatives (to the extent of their shareholding, if any), none of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in this resolution.



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Annexure-A

Details of Directors seeking re-appointment as mentioned above are as under:

Name of the Director	Ms. Smruti Sushilkumar Shinde
Age	54 years
Director Identification Number (DIN)	03185327
Date of Appointment on the Board	06/01/2012
Qualifications	B.com
Expertise in specific functional area	Content Ideation, Creative and Operation Expertise
Number of shares held in the Company	5207300 equity shares of Rs. 10/- each
Terms and Conditions	As decided between Board of Directors and Ms. Smruti Sushilkumar Shinde
List of the directorships held in other entities	NIL
Chairman / Member in the Committees of the Boards of companies in which he is Director	NIL
Relationships between Directors inter-se	NA



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DIRECTORS' REPORT

To,
The Members,
SOBO FILMS HOLDING LIMITED ("The Company")
(Formerly Known as SOBO Films Holding Private Limited)

Your Directors have pleasure in presenting their 13th Annual Report together with the Audited Statement of Accounts for the Financial Year ended March 31, 2025.

FINANCIAL HIGHLIGHTS:

(Amount In "Lakhs")

PARTICULARS	For the year ended 31.03.2025	For the year ended 31.03.2024
Revenue from Operations	6,032.67	1,788.31
Other Income	97.52	58.36
Total Income	6130.19	1,846.67
Total Expenses	5,581.01	1,779.18
Profit before exceptional items & tax	549.18	67.49
Exceptional Items	NIL	(174.04)
Profit before tax	549.18	241.53
Tax Expenses		
(a) Current Tax	144.64	69.44
(b) Short / Excess provision	0.88	(0.64)
(c) Current tax relating to prior years	NIL	NIL
(d) Deferred Tax	(17.08)	(0.96)
Profit/(Loss) after tax	420.74	173.69
Earnings Per Share (Equity Shares of Rs.10/- each)		
Basic	5.25	2.17
Diluted	5.25	2.17

STATE OF AFFAIRS / HIGHLIGHTS:

The Company is engaged in the business of production of feature films, audio visual content and other related activities. Further, 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.

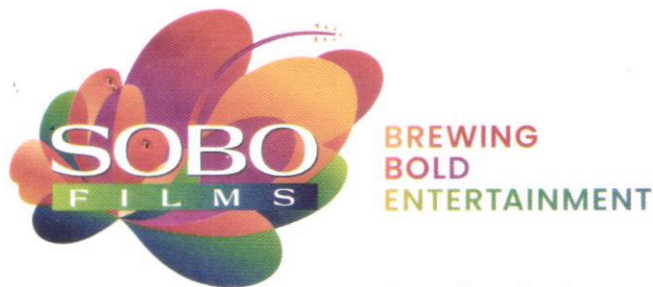


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During the year under review, the Company has generated revenue from operations of Rs. 6,032.67/- Lakhs as against revenue of Rs. 1,788.31/- Lakhs in the previous year 2023-24. The company has earned net profit of Rs. 420.74/- Lakhs during the financial year under review as against profit of Rs. 173.69/- Lakhs during the previous year 2023-24.

The preparation of financial statements is in conformity with Generally Accepted Accounting Principles (GAAP) and are prepared under historical cost convention on an accrual basis.

TRANSFER TO RESERVE:

There is no amount transferred to reserves during the year under review. However, credit balance of profit and loss Account is transferred to Reserves and surplus in Balance Sheet.

DIVIDEND:

In order to conserve the resources of the Company for future growth and expansion, the Board has not recommended any dividend on equity shares for the financial year ended March 31, 2025.

CHANGE IN THE NATURE OF THE BUSINESS:

During the period under review, there has been no change in the nature of business of the Company. However, 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.

CHANGE OF NAME:

During the period under review, 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 and the name of the Company was changed from **SOBO FILMS HOLDING PRIVATE LIMITED** to **SOBO FILMS HOLDING LIMITED**. During the period under review, the company underwent a change in its name.

SHARE CAPITAL:

During the financial year 2024-25, the authorized share capital of the Company was increased from ₹1,00,000/- (Rupees One Lakh Only) to ₹15,00,00,000/- (Rupees Fifteen Crore Only) pursuant to the approval of the members at the Extra Ordinary General Meeting held on August 16, 2024. During the financial year 2024-25, the authorized share capital of the Company was increased from ₹1,00,000/- (Rupees One Lakh Only) divided into 10,000 Equity Shares of Rs. 10/- each to ₹15,00,00,000/- (Rupees Fifteen Crore Only) divided into 1,50,00,000 Equity Shares of Rs. 10/- pursuant to the approval of the members at the Extra Ordinary General Meeting held on August 16, 2024.

i) Issue of share warrant with differential Rights

The Company has not Issued any equity shares with differential right as to dividend, voting or



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otherwise during the Financial Year.

ii) **Issue of Sweat Equity shares**

The Company has not issued any sweat equity shares to employees of the Company under any scheme during the Financial Year.

iii) **Bonus shares**

During the year under review, the Company issued bonus shares in the ratio of 800:1 to the eligible shareholders. Accordingly, 80,00,000 (Eighty Lakhs) equity shares of ₹10/- (Rupees Ten only) each were issued as fully paid-up bonus shares to existing equity shareholders of the Company.

iv) **Employee Stock Option**

The Company has not issued any shares under the Stock option Scheme to employees of the Company during the Financial Year.

v) **Right issue of shares**

The company has not issued any right shares during the Financial Year.

BOARD EVALUATION:

The provisions of the Companies Act, 2013 requiring Board Evaluation, are not applicable to the Company, therefore evaluation of the Board is not required during the Financial Year.

DEVELOPMENT AND IMPLEMENTATION OF A RISK MANAGEMENT POLICY:

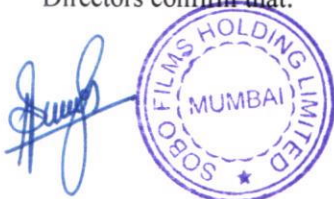
The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

INTERNAL FINANCIAL CONTROL:

The Company has adequate system of internal control to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company follows all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements. The Company continues to ensure proper and adequate systems and procedures commensurate with its size and nature of its business.

DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the requirement clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:



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- i. In the preparation of the annual accounts for the financial year ended 31st March, 2025 the applicable accounting standard had been followed along with proper explanation relating to material departures.
- ii. The directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year under review.
- iii. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- iv. The directors had prepared the accounts for the financial year ended 31st March, 2025 on a going concern basis.
- v. The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and operating effectively.
- vi. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DIRECTORS & COMMITTEES:

The composition of the Board as on 31st March 2025 is follows:

Sr. No.	Name	Designation	DIN
1.	Smruti Sushilkumar Shinde	Managing Director	03185327
2.	Harvinder singh Arora	Director	00802852
3.	Sanjay Kumar Rasiklal Doshi	Independent Director	00004274
4.	Sachin Bhaidas Nagarale	Independent Director	00636655
5.	Jawahar Sharma	Independent Director	03026641

During the year under review, following were the changes in the composition of the Board ;

• Appointment during the year:

- Mr. Jawahar Sharma (DIN: 03026641) was appointed as an Non-Executive Independent with effect from January 04, 2025.
- Mr. Sanjay Kumar Rasiklal Doshi (DIN: 00004274) was appointed as an Non-Executive Independent Director with effect from January 22, 2025.
- Mr. Sachin Bhaidas Nagarale (DIN: 00636655) was appointed as an Non-Executive Independent Director with effect from January 22, 2025.



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None of the directors of the Company are disqualified in terms of section 164 from being appointed as Directors of the Company. Further, Ms. Smruti Sushilkumar Shinde, (DIN: 03185327), shall retire by rotation and being eligible, seeks re-appointment at the ensuing Annual General Meeting. The Company has received declarations from the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed under the provisions of Companies Act, 2013. The Board after taking these declarations/ disclosures on record and acknowledging the veracity of the same, is of the opinion that the Independent Directors of the Company possess requisite qualifications, experience, expertise, hold highest standards of integrity and are Independent of the Management of the Company. Further, all the independent directors are registered with data bank maintained by the Indian Institute of Corporate Affairs ("IICA").

• **Key Managerial Personnel's (KMPs) Personnel (KMP)**

Although the provisions related to Key Managerial Personnel under Section 203 of the Companies Act, 2013 were not applicable to the Company during the financial year 2024-25, the composition of the KMP's as on 31st March 2025 is follows

Sr. No.	Name	Designation
1.	Harvinder Singh Arora	Chief Executive officer (CEO)
2.	Devendra Raikwar	Chief Financial officer (CFO)
3.	Sakshi Saxena	Company Secretary (CS)

During the year under review, following were the changes in the composition of the KMP's; the following appointments were made:

- Ms. Sakshi Saxena was appointed as the Company Secretary with effect from January 28, 2024.
- Mr. Devendra Raikwar was appointed as the Chief Financial Officer (CFO) with effect from January 28, 2024.

• **Changes after the closure of the financial year:**

- Mr. Devendra Raikwar resigned from the position of CFO with effect from May 31, 2025.
- Mr. Deven Narendra Majithia was appointed as the new CFO with effect from September 1, 2025.

MEETINGS OF BOARD OF DIRECTORS:

During the financial year 2024-25, the Board of Directors met Fourteen (14) times. The intervening gap between two meetings was within the period as prescribed under the Companies Act, 2013 read with Secretarial Standard -1 (SS-1) issued by the Institute of Company Secretaries of India.

The provisions of Companies Act, 2013 and SS-1 were adhered to while considering the time gap between two meetings.



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Sr. No	Date of the Meeting	Sr. No	Date of the Meeting
1	01/04/2024	8	26/10/2024
2	25/06/2024	9	04/01/2025
3	27/06/2024	10	07/01/2025
4	22/07/2024	11	14/01/2025
5	30/07/2024	12	23/01/2025
6	28/09/2024	13	28/01/2025
7	01/10/2024	14	21/03/2025

COMMITTEES OF THE BOARD :

• **AUDIT COMMITTEE:**

In accordance with the provisions of Section 177 of the Companies Act, 2013, the Company has constituted an Audit Committee w.e.f. **28th January 2025**. The Audit Committee comprises of minimum three directors as members, of which majority shall be Independent Directors and majority of members and chairperson shall be persons with ability to read and understand financial statements.

The Audit Committee is entrusted with the responsibility of overseeing the Company's financial reporting process, internal controls, and audit functions. It plays a key role in ensuring the integrity of financial statements and compliance with applicable legal and regulatory requirements.

Following is the Composition of the Committee:

Name	Category	Designation
Jawahar Sharma	Independent Director	Chairperson
Sanjay Kumar Rasiklal Doshi	Independent Director	Member
Smruti Sushilkumar Shinde	Managing Director	Member

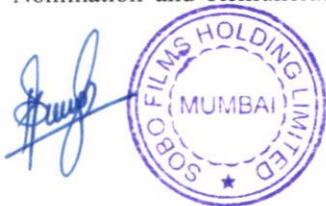
During the financial year, the Audit Committee met two times as follows:

Sr. No	Date of the Meeting
1	29/01/2025
2	21/03/2025

The Board of Directors has accepted all the recommendations made by the Audit Committee during the year.

• **NOMINATION AND REMUNERTION COMMITTEE:**

In accordance with the provisions of Section 178 of the Companies Act, 2013, the Company has constituted Nomination and Remuneration Committee w.e.f. **28th January 2025**. The Nomination and Remuneration



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Committee comprises of minimum three Non-Executive Directors as members of which half of them shall be Independent Directors.

Following is the Composition of the Committee:

Name	Category	Designation
Sachin Bhaidas Nagarale	Independent Director	Chairperson
Jawahar Sharma	Independent Director	Member
Sanjay Kumar Rasiklal Doshi	Independent Director	Member

• **STAKEHOLDERS' RELATIONSHIP COMMITTEE:**

In accordance with the provisions of Section 178 of the Companies Act, 2013, the Company has constituted Stakeholders' Relationship Committee w.e.f. **28th January 2025**. Following is the Composition of the Committee:

Name	Category	Designation
Jawahar Sharma	Independent Director	Chairperson
Sachin Bhaidas Nagarale	Independent Director	Member
Harvinder Singh Arora	Director	Member
Smruti Sushilkumar Shinde	Managing Director	Member

REMUNERATION TO DIRECTORS AND KMPs:

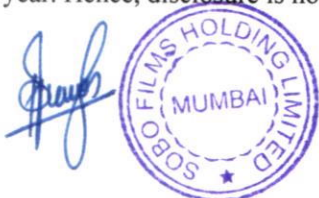
Details of remuneration paid to Directors for the year ended 31.03.2025 are as follows.

(Amount in Lakhs)

Name of the Director	Amount in Rs.
Mr. Smruti Sushilkumar Shinde	14.40
Mr. Harvinder Singh Arora	12.00

PARTICULAR OF EMPLOYEE REMUNERATION UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2016 IS AS UNDER:

Pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2016, the Company has not appointed any Employee(s), in receipt of remuneration exceeding Rs. 8,50,000/- per month, when employed for a part of the year or 1,02,00,000/- per annum, when employed throughout the year. Hence, disclosure is not required during the year under review.



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AUDITORS:

i) Statutory Auditors:

At the previous Annual General Meeting held on September 30, 2025, M/s CGCA & Associates LLP, Chartered Accountants (FRN 109371S/W101013), were appointed as Statutory Auditor of the Company, to for a period of five years (i.e. to hold office till the conclusion of the Annual General Meeting of the company to be held in the financial year 2029-30)..

Further, the aforesaid Statutory Auditor has confirmed that it is not disqualified to act as Auditor and is eligible to hold office as Auditor of your Company.

BOARD'S COMMENT ON THE AUDITORS' REPORT:

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification or explanation. The Notes on financial statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments. Further, the Directors of the Company confirm that during the year under review, no instances of fraud were reported by the Auditors under Section 143(12) of the Companies Act, 2013 and the Rules made there under either to the Company or to the Central Government.

WEB LINK OF ANNUAL RETURN, IF ANY:

The Annual Return of the Company as on 31st March, 2025, will be available on the Company's website post filing of the same with the Registrar of Company, Ministry of Corporate Affairs is completed and the same can be thereafter accessed at www.sobofilms.com.

COST AUDIT REPORT:

As per the Cost Audit Order, Cost Audit is not applicable to the company during the Current Financial Year.

SECRETARIAL AUDIT REPORT:

provisions of Section 204 of the Companies Act, 2013 requiring Secretarial Audit is not applicable during the Year.

INTERNAL AUDIT:

As per the provisions of section 138 of the Companies Act, 2013 requiring Internal Audit is not applicable the Company.

ESTABLISHMENT OF VIGIL MECHANISM/WHISTLE BLOWER POLICY:

The provisions of the section 177(9) and (10) of the companies Act, 2013 requiring establishment of a Vigil Mechanism for Directors and Employees are not applicable the Company.



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CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

Conservation of energy and technology absorption information pursuant to section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable.

Particulars of Foreign Exchange Earnings and Outgoes during the year are as follows;

Foreign Exchange Earnings: Rs. 16,75,30,700

Foreign Exchange Outgo: Rs. 1,40,820

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

During the year under review, the Company has entered into material contracts or arrangements within the purview of section 188 of the Companies Act, 2013 with related parties under section 188 of the Companies Act, 2013 and accordingly Form AOC-2 is attached herewith.

Further, all the Related Party Transactions entered are at arm's length price and in the ordinary course of Business.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:

The Company has one subsidiary in the form of a Limited Liability Partnership, i.e., SB Filmz Venturez LLP. Details of the same is provided under AOC-1 and the same is attached herewith. Further, The Company does not have any Associates and Joint Ventures.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

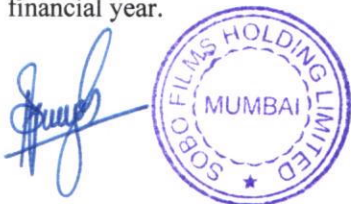
The details of Loans, Guarantees, Securities and Investments as required under the provision of section 186 of the Companies Act, 2013 are given in the notes to Standalone Financial Statements forming part of this Report.

DEPOSITS FROM PUBLIC:

During the financial year, your Company has not accepted any public deposit within the meaning of section 73 and 74 of the Companies Act, 2013 read together with the Companies (Acceptance of Deposits) Rules, 2014. Further, the details of exempted deposits are provided under Notes to the Financial Statements.

CORPORATE SOCIAL RESPONSIBILITY (CSR):

Pursuant to the provisions of Section 135 of the Companies Act, 2013, and the rules made thereunder, the provisions relating to Corporate Social Responsibility (CSR) are not applicable to the Company, during the financial year.

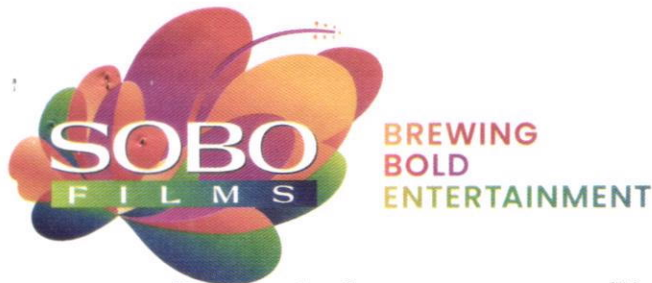


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However, the Company, as a responsible corporate citizen, has voluntarily undertaken CSR initiatives in alignment with its commitment to social welfare and sustainable development. These voluntary contribution reflect the Company's dedication to making a positive impact on society.

Further, the Company has also adopted a Corporate Social Responsibility Policy that outlines its areas of focus and guiding principles.

COMPLIANCE WITH SECRETARIAL STANDARD:

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance towards sexual harassment at the workplace and accordingly has adopted a policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

During year under review, the Company has not received any complaints pertaining to sexual harassment.

1	<i>Number of complaints of sexual harassment received in the year;</i>	Nil
2	<i>Number of complaints disposed off during the year</i>	Nil
3	<i>Number of cases pending for more than ninety days</i>	Nil

GENERAL:

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review.

- Material changes and commitments affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.
- Significant and material order/s passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
- The Company has complied with the provisions relating to the Maternity Benefit Act, 1961.
- Details of any application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with their status as at the end of the financial year.
- Details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.



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ACKNOWLEDGMENT:

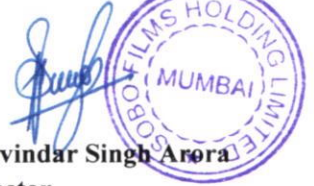
Your directors wish to thank Bankers, Government authorities and various stakeholders, such as, shareholders, customers and suppliers, among others for their support and valuable guidance to the Company. Your directors also wish to place on record their appreciation for the committed services of all the Employees of the Company.

**Place: Mumbai
Date: 23/09/2025**

**For and on behalf of the Board of Directors
of Sobo Films Holding Private Limited
(Formerly Known As Sobo Films Holding Private Limited)**



**Smruti Sushilkumar Shinde
Managing Director
DIN: 03185327**



**Harvinder Singh Arora
Director
DIN: 00802852**

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Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Details of Subsidiaries

(Amount in lakhs)

1.	Name of the subsidiary	SB FILMZ VENTUREZ LLP
2.	Reporting period for the subsidiary concerned	Financial Year 2024-25
3.	Partners' capital contribution	10
4.	Total assets	357.61
5.	Total Liabilities	353.72

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations: NA
- Names of subsidiaries which have been liquidated or sold during the year: NA



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FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.:

No Such Transactions

2. Details of contracts or arrangements or transactions at Arm's length basis.:

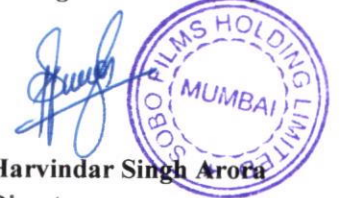
Name(s) of the related party	nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts /arrangements/transaction	Salient terms of the contracts or arrangements or transactions including the value, if any:		Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
				Amount(in INR)	Salient terms		
Mr. Harvinder Singh Arora	Director & KMP	Professional Fees	Ongoing	48,00,000	As mutually agreed	26/05/2022	-

Place: Mumbai
Date: 23/09/2025

**For and on behalf of the Board of Directors
of SOBO Films Holding Private Limited
(Formerly Known As Sobo Films Holding Private Limited)**



S Shinde
**Smruti Sushilkumar Shinde
Managing Director
DIN: 03185327**



Harvinder Singh Arora
**Harvinder Singh Arora
Director
DIN: 00802852**

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**SOBO FILMS
HOLDING LIMITED**

**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

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

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of **SOBO Films Holding Limited** ('the Company'), which comprises of Balance Sheet as at **31st March 2025**, the Standalone Statement of Profit and Loss and Standalone Cash Flow Statement for the year then ended and notes to financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the financial statements).

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

Basis for Opinion

We conducted our audit of Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

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

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

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





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

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The accompanying Standalone Financial Statements have been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

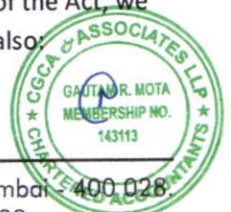
In preparing the Standalone Financial Statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

As a part of an audit in accordance with Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional scepticism throughout the audit. We also





- a. Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

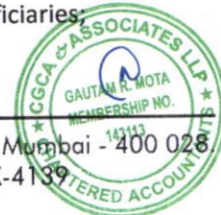
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.





Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in the paragraph 3 and 4 of the order, to the extent applicable.
2. (A) As required by Section 143 (3) of the Act, based on our audit, we report, to the extent applicable, that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the accompanying Standalone Financial Statements;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Standalone Financial Statements dealt with by this report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014
 - (e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors are disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164(2) of the Act;
 - (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations as at 31st March, 2025
 - ii. The Company did not have any long-term contracts including derivative contracts, as at the year-end for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended 31 March 2025;
 - iv. a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person(s) or entity(ies), including foreign entities ('the intermediaries'), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;





b. The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ('the Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

v. The Company has not declared or paid any dividend during the year.

vi. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of accounts for the financials year ended 31st March, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

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

(h) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B";

(i) As required by section 197(16) of the Act based on our audit, we report that the company has paid remuneration to its directors during the year in accordance with the provision of and limits laid down under section 197 read with Schedule V to the Act.

Place: Mumbai
Date: 11th September, 2025
UDIN: 25143113BMICCM4531



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

Gautam R. Mota
Partner

Membership No: 143113



Annexure A referred to in paragraph 3 of the Independent Auditor's Report of even date to the members of SOBO Films Holding Limited on the Standalone Financial Statements for the year ended 31st March 2025

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

(i) In respect of the Company's property, plant and equipment and intangible assets:

a) (A) The Company has generally maintained proper records showing full particulars with respect to most of its property, plant and equipment and is in process of updating quantitative and situation details with respect of certain property, plant and equipment in the records maintained by the Company.

(B) The Company has maintained proper records showing full particulars of intangible assets.

b) The Company has a programme of physical verification of its property, plant and equipment (PPE) under which assets are physically verified in a phased manner, which in our opinion, is not sufficient having regards to the size of the Company and nature of its assets. As informed to us, the discrepancies noticed during such physical verification have been properly dealt with in books of accounts. In our opinion, the verification programme should be such that all the assets are verified at least once in every three years and physical verification is properly documented.

c) The company does not have any immovable property. Accordingly, clause 3(i)(c) of the order is not applicable.

d) The Company has not revalued its property, plant and equipment and intangible assets during the year.

e) No proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, the requirement to reporting under clause 3(i)(e) of the Order is not applicable to the Company and hence not reported upon.

(ii) In respect of Inventory:

a) There are no physical inventories in the year under consideration. Hence, there is nothing to report under this clause. Accordingly, the requirement to reporting under clause 3(ii)(a) of the Order is not applicable to the Company.

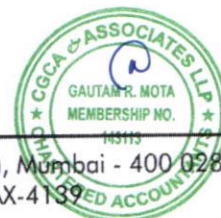
b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.





(iii)

- (a) On account of verification of books and records and the information and explanation given to us, the Company has not granted loans, secured or unsecured to companies, advances in the nature of loans to other parties, provided guarantees to other parties loans to related parties during the year.
- (b) Based on the information and explanation provided to us by the management and in our opinion, the investments made, during the year are, prima facie, not prejudicial to the interest of the Company.
- (c) On account of verification of books and records and the information and explanation given to us, the Company has not granted loans. Accordingly, requirement of Clause iii(c) to iii(f) of the Order are not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investment made by it. There is no guarantee or security provided by the Company to parties covered under section 185 and 186.
- (v) In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.
- (vi) To the best of our knowledge and as explained, the central government has not specified maintenance of the cost records under section 148(1) of the Companies Act, 2013 in regard to the activities of the Company.
- (vii) According to the information and explanations given to us, in respect of statutory dues:
 - a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax (GST), provident fund, employee's state insurance, income tax, custom duty, cess and other material statutory dues to the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding, at the year end, for a period of more than six months from the date they became payable.
 - b) There are no statutory dues mentioned in sub-clause (a) above which have not been deposited with the appropriate authorities on account of any dispute.
- (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of account.
- (ix) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans or borrowings:





- a) Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender.
 - b) Company has not been declared a wilful defaulter by any bank or financial institution or other government or any government authority.
 - c) The money raised by way of term loans during the year, were applied for the purposes for which these were obtained.
 - d) The funds raised by the Company on short term basis have not been utilised for long term purposes.
 - e) Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
 - f) Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, associates or joint ventures.
- (x) According to the information and explanations given to us and on the basis of our examination of the records of the Company:
- a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.
 - b) The Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company and hence not reported upon.
- (xi) According to the information and explanations given to us including representations made to us by the management we report that:
- a) As represented to us and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company has been noticed or reported during the period covered by our audit.
 - b) No report under sub section 12 of section 143 of the Act has been filed by cost auditor/secretarial auditor or by us in Form ADT-4, as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government for the period covered by our audit.
 - c) There are no whistle blower complaints received by the company during the year.
- (xii) The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.





- (xiii) In our opinion, the company is in compliance with sections 177 and 188 of the Act with respect to applicable transaction with the related parties and the details of related party transactions have been disclosed in the Standalone Financial Statements as required by the applicable accounting standards.
- (xiv) According to the information given to us and based on our examination of the records of the company, internal audit is not applicable to the company as per the relevant provisions of the Act and hence reporting under clause 3(xiv) of the Order is not applicable.
- (xv) According to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with its directors and accordingly, reporting under clause 3(xv) of the Order will respect to compliance with the provisions of sec 192 of the Act are not applicable to the company.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.
- (xvii) The Company has not incurred any cash losses in the current financial year as well as the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx)
- (a) The Company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there are no unspent amounts towards (CSR) for the year requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.
- (b) According to the information and explanations given to us, there are no ongoing projects in relation to corporate social responsibility during the said financial year. Hence, clause 3(xx)(b) of the Order is not applicable for the year.





CGCA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Champak K. Dedhia B.Com., FCA

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

- (xxi) The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

Place: Mumbai

Date: 11th September, 2025

UDIN: 25143113BMICCM4531



For CGCA & Associates LLP

Chartered Accountants

Firm Regn No : 123393W/W100755

Gautam R. Mota

Partner

Membership No: 143113

**Annexure - B to the Auditors' Report****Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")****Opinion**

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

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

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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





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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Place: Mumbai**Date: 11th September, 2025****UDIN: 25143113BMICCM4531****For CGCA & Associates LLP****Chartered Accountants****Firm Regn No : 123393W/W100755****Gautam R. Mota****Partner****Membership No: 143113**

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

(Rs in lakhs)

Particulars	Note	31-March-2025	31-March-2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	801.00	1.00
(b) Reserves and Surplus	4	639.59	1,018.85
Total		1,440.59	1,019.85
(2) Non-current liabilities			
(a) Long-term Borrowings	5	107.14	23.08
(b) Long-term Provisions	6	23.55	20.95
Total		130.69	44.03
(3) Current liabilities			
(a) Short-term Borrowings	7	188.48	274.75
(b) Trade Payables	8		
- Due to Micro and Small Enterprises		19.55	37.63
- Due to Others		633.45	835.61
(c) Other Current Liabilities	9	192.12	363.29
(d) Short-term Provisions	10	127.06	37.98
Total		1,160.66	1,549.26
Total Equity and Liabilities		2,731.94	2,613.14
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	198.66	227.76
(ii) Intangible Assets	11	2.42	-
(b) Non-current Investments	12	132.13	178.12
(c) Deferred Tax Assets (net)	13	18.04	0.96
(d) Other Non-current Assets	14	46.44	20.55
Total		397.69	427.39
(2) Current assets			
(a) Inventories	15	255.80	926.40
(b) Trade Receivables	16	795.54	875.64
(c) Cash and cash equivalents	17	1,025.65	43.58
(d) Short-term Loans and Advances	18	178.61	319.89
(e) Other Current Assets	19	78.65	20.24
Total		2,334.25	2,185.75
Total Assets		2,731.94	2,613.14

See accompanying notes to the financial statements

As per our report of even date

For CGCA & Associates LLP

Chartered Accountants

Firm's Registration No. 123393W/W100755

Gautam R. Mota

Partner

Membership No. 143113

UDIN: 25143113BMICCM4531

Place: Mumbai

Date: 11-September-2025



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

Smruti Shinde
Smruti Shinde
Managing Director
03185327
Sakshi Saxena
Sakshi Saxena
Company Secretary
Membership No 75784

Harvinder Singh Arora
Harvinder Singh Arora
Director
00802852

Deven Majithia
Deven Majithia
CFD

Place: Mumbai

Date: 11-September-2025



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

(Rs in lakhs)

Particulars	Note	31-March-2025	31-March-2024
Revenue from Operations	20	6,032.67	1,788.31
Other Income	21	97.52	58.36
Total Income		6,130.19	1,846.67
Expenses			
Cost of Material Consumed	22	4,556.72	2,474.81
Change in Inventories of work in progress and finished goods	23	670.60	-926.40
Employee Benefit Expenses	24	73.42	36.27
Finance Costs	25	19.71	12.27
Depreciation and Amortization Expenses	26	33.96	34.38
Other Expenses	27	226.60	147.85
Total expenses		5,581.01	1,779.18
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		549.18	67.49
Exceptional Item (Refer Note 40)		-	-174.04
Profit/(Loss) before Extraordinary Item and Tax		549.18	241.53
Extraordinary Item		-	-
Profit/(Loss) before Tax		549.18	241.53
Tax Expenses	28		
- Current Tax		144.64	69.44
- Deferred Tax		-17.08	-0.96
- Excess/Short Provision Written back/off		0.88	-0.64
Profit/(Loss) after Tax		420.74	173.69
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	29	5.25	2.17
-Diluted (In Rs)	29	5.25	2.17

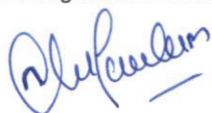
See accompanying notes to the financial statements

As per our report of even date

For CGCA & Associates LLP

Chartered Accountants

Firm's Registration No. 123393W/W100755


Gautam R. Mota

Partner

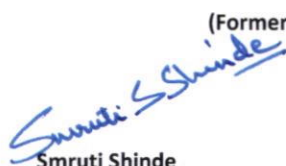
Membership No. 143113

UDIN: 25143113BMICCM4531



Place: Mumbai

Date: 11-September-2025


Smruti Shinde

Managing Director

03185327


Sakshi Saxena

Company Secretary

Membership No 75784

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

Harvinder Singh Arora

Director

00802852


Devan Majithia

CFO



Place: Mumbai

Date: 11-September-2025

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

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

(Rs in lakhs)

Particulars	Note	31-March-2025	31-March-2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax		549.18	241.53
Depreciation and Amortisation Expense		33.96	34.38
Loss/(Gain) on Sale / Discard of Assets (Net)		-	2.58
Provision for Diminution		44.61	-
Dividend Income		-0.06	-0.15
Interest Income		-32.40	-58.21
Finance Costs		19.71	12.27
Operating Profit before working capital changes		615.00	232.40
Adjustment for:			
Inventories		670.60	-926.40
Trade Receivables		80.10	764.36
Loans and Advances		141.28	-20.11
Other Current Assets		-58.41	-217.79
Other Non current Assets		-25.89	-
Trade Payables		-220.24	262.09
Other Current Liabilities		-171.17	-767.92
Long term Liabilities		-	-
Short-term Provisions		89.08	20.95
Long-term Provisions		2.60	30.32
Cash (Used in)/Generated from Operations		1,122.95	-622.11
Tax paid(Net)		145.52	68.81
Net Cash (Used in)/Generated from Operating Activities		977.43	-690.91
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-7.28	-54.87
Sale of Property, Plant and Equipment		-	15.00
Purchase of Other Investments		-60.61	-
Sale / Redemption of Other Investments		62.00	13.88
Proceeds from Loans and Advances		-	163.15
Maturity of Term Deposits		-	350.35
Interest received		32.40	58.21
Dividend received		0.06	0.15
Net Cash (Used in)/Generated from Investing Activities		26.57	545.88
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long Term Borrowings		190.00	-
Repayment of Long Term Borrowings		-57.96	-57.41
Proceeds from Short Term Borrowings		938.86	340.76
Repayment of Short Term Borrowings		-1,073.12	-100.76
Interest Paid		-19.71	-12.27
Net Cash (Used in)/Generated from Financing Activities		-21.93	170.32
Net Increase/(Decrease) in Cash and Cash Equivalents		982.07	25.28
Opening Balance of Cash and Cash Equivalents		43.58	18.30
Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
Closing Balance of Cash and Cash Equivalents	17	1,025.65	43.58



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

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

(Rs in lakhs)

Components of cash and cash equivalents	31-March-2025	31-March-2024
Cash on hand	22.96	16.83
Balances with banks in current accounts	2.69	26.75
Others	1,000.00	-
Cash and cash equivalents as per Cash Flow Statement	1,025.65	43.58

Note:

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

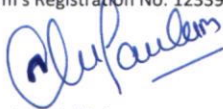
See accompanying notes to the financial statements

As per our report of even date

For CGCA & Associates LLP

Chartered Accountants

Firm's Registration No. 123393W/W100755

**Gautam R. Mota**

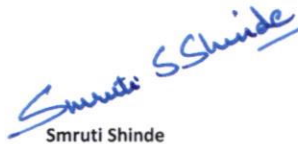
Partner

Membership No. 143113

UDIN: 25143113BMICCM4531

Place: Mumbai

Date: 11-September-2025

**Smruti Shinde**

Managing Director

03185327

**Sakshi Saxena**

Company Secretary

Membership No 75784

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

**Harvinder Singh Arora**

Director

00802852

**Deven Majithia**

CFO



Place: Mumbai

Date: 11-September-2025

SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

(CIN: U73100MH2012PLC225824)

Notes forming part of the Standalone 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.

b 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.

c Authorisation of financial statement

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

d Property, Plant and Equipment

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

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

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.



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

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 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.

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.

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.



SOBO FILMS HOLDING LIMITED

(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

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Notes forming part of the Standalone Financial Statements

k Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

l Cost of production

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

m Earnings Per Shares

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

n Revenue recognition

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

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

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

o Employee Benefits

Post-employment benefit plans

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

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

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

Other employee benefits

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

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.



SOBO FILMS HOLDING LIMITED

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Notes forming part of the Standalone Financial Statements

q Foreign currency transactions

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

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

r Taxation

Current taxes

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

Deferred taxes

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

s Segment accounting

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

t Provisions, Contingent liabilities and Contingent assets

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

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



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

Particulars	31-March-2025	31-March-2024
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 15000000 (Previous Year -10000) Equity Shares	1,500.00	1.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 8010000 (Previous Year -10000) Equity Shares paid up	801.00	1.00
Total	801.00	1.00

(i) Reconciliation of number of shares

Particulars	31-March-2025		31-March-2024	
	No. of shares	(Rs in lakhs)	No. of shares	(Rs in lakhs)
Opening Balance	10,000	1.00	10,000	1.00
Issued during the year	80,00,000	800.00	-	-
Deletion	-	-	-	-
Closing balance	80,10,000	801.00	10,000	1.00

(ii) Rights, preferences and restrictions attached to shares

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

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

Equity Shares	31-March-2025		31-March-2024	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
Smruti Shinde	52,07,300	65.01%	6,401	64.01%
Harvinder Singh Arora	28,02,695	34.99%	3,499	34.99%

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

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



SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Notes forming part of the Standalone Financial Statements****Shares held by Promoters at the end of the year 31-March-2024**

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Smruti Shinde	Equity	6,401	64.01%	34.99%
Harvinder Singh Arora	Equity	3,499	34.99%	34.99%

Bonus Share Issue

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

4 Reserves and Surplus

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Statement of Profit and loss		
Balance at the beginning of the year	1,018.85	845.16
Add: Profit/(loss) during the year	420.74	173.69
Less: Appropriation		
Issue of Bonus Share	800.00	-
Balance at the end of the year	639.59	1,018.85
Total	639.59	1,018.85

5 Long term borrowings

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Secured Term loans from banks	107.14	23.08
Total	107.14	23.08

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

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

6 Long term provisions

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Provision for Gratuity	23.55	20.95
Total	23.55	20.95



SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Notes forming part of the Standalone Financial Statements****7 Short term borrowings**

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Current maturities of long-term debt	82.74	34.75
Secured Loans repayable on demand from banks	105.74	-
Unsecured Loans and advances from related parties	-	240.00
Total	188.48	274.75

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

8 Trade payables

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Due to Micro and Small Enterprises	19.55	37.63
Due to others	633.45	835.61
Total	653.00	873.24

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

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	19.55	-	-	-	19.55
Others	633.45	-	-	-	633.45
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					653.00
MSME - Undue					-
Others - Undue					-
Total					653.00

8.2 Trade Payable ageing schedule as at 31-March-2024

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	37.63	-	-	-	37.63
Others	835.12	0.49	-	-	835.61
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					873.24
MSME - Undue					-
Others - Undue					-
Total					873.24

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



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

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Notes forming part of the Standalone Financial Statements

9 Other current liabilities

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Interest accrued but not due on borrowings	1.15	0.18
Statutory dues	32.71	79.81
Salaries and wages payable	3.35	50.30
Advances from customers	139.61	213.37
Cheques Issued but not presented for clearing	4.81	-
Other payables	10.49	19.63
Total	192.12	363.29

Note

The other liabilities of 192.12/- (363.29/-) includes amount payable to related parties. For details refer note 36.

10 Short term provisions

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Provision for Income tax	-	6.18
Provision for Audit Fees	1.75	1.70
Provision for Expenses	124.86	29.70
Provision for Gratuity	0.45	0.40
Total	127.06	37.98



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

(Rs in lakhs)

Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As on 01-Apr-24	Addition	Deduction	As on 31-Mar-25	As on 01-Apr-24	for the year	As on 31-Mar-25	As on 31-Mar-24
(i) Property, Plant and Equipment								
Office Equipment	17.98	0.48	-	18.47	8.96	3.04	-	9.02
Furniture & Fixtures	48.32	-	-	48.32	3.12	4.57	-	45.20
Computers	8.83	-	-	8.83	6.95	1.15	-	1.89
Motor Car	213.18	0.02	-	213.20	41.53	24.99	-	171.64
Leasehold Improvements	-	4.28	-	4.28	-	0.14	-	-
Total	288.32	4.78	-	293.10	60.56	33.88	-	227.76
Previous Year	255.95	54.87	22.50	288.32	31.11	34.38	4.92	224.84

(ii) Intangible Assets								
Trademark	-	2.50	-	2.50	-	0.08	-	-
Total	-	2.50	-	2.50	-	0.08	-	-
Previous Year	-	-	-	-	-	-	-	-


SOBO FILMS HOLDING LIMITED
 MUMBAI



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

12 Non current investments

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Quoted Trade Investments in Equity Instruments		
-Equity Shares of Thinkink Picturez Limited	48.13	48.12
-Provision for Diminution on Investment	-44.61	-
Investments in partnership firms		
-SB Filmz Venturez LLP	60.61	-
Other non-current investments		
-Investment in Alternative Investment Funds	68.00	130.00
Total	132.13	178.12

12.1 Details of Investments

(Rs in lakhs)

Name of Entity	No of Shares	31-March-2025	No of Shares	31-March-2024
Thinkink Picturez Ltd*	9,00,000	48.12	60,000	48.12
Xponentia Opportunities Fund II**	68	68.00	30	30.00
YSL Alternates Alpha Plus Fund - Class A1**	-	-	8,434	100.00

12.2 Details of Investments

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Aggregate amount of quoted investments	48.12	48.12
Market Value value of quoted investments	3.51	13.50
Aggregate amount of unquoted investments	68.00	130.00
Provision for diminution in value of investments	44.61	-

12.3 Details of Investment in Partnership Firm

(Rs in lakhs)

Name of Partner with % share in profits of such firm	Name of Partnership Firm	31-March-2025	31-March-2024
Sobo Films Holding Ltd	SB Filmz Ventures LLP	90.00%	0.00%
Smruti Shinde	SB Filmz Ventures LLP	9.90%	99.00%
Harvinder Arora	SB Filmz Ventures LLP	0.10%	1.00%

Total Capital of the Firm

(Rs in lakhs)

Name of Partnership Firm	31-March-2025	31-March-2024
Sobo Films Holding Ltd	60.61	-
Smruti Shinde	-58.43	-175.78
Harvinder Arora	-6.08	-6.14

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

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

13 Deferred tax assets net

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Deferred Tax Asset	18.04	0.96
Total	18.04	0.96



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13.1 Significant Components of Deferred Tax

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Deferred Tax Asset		
Expenses provided but allowable in Income tax on Payment basis	10.35	5.37
Provision for doubtful debts	11.23	-
Gross Deferred Tax Asset (A)	21.58	5.37
Deferred Tax Liability		
Difference between book depreciation and tax depreciation	3.54	4.41
Gross Deferred Tax Liability (B)	3.54	4.41
Net Deferred Tax Asset (A)-(B)	18.04	0.96

14 Other non current assets

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Security Deposits	46.44	20.55
Total	46.44	20.55

15 Inventories

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Work-in-progress	255.80	926.40
Total	255.80	926.40

16 Trade receivables

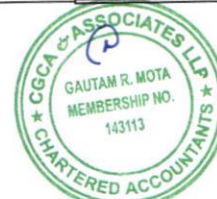
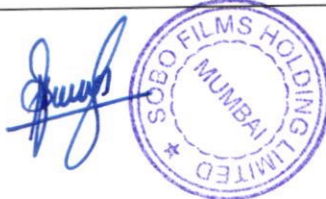
(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Unsecured considered good	795.54	875.64
Total	795.54	875.64

16.1 Trade Receivables ageing schedule as at 31-March-2025

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	478.86	-	0.84	-	-	479.70
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						479.70
Undue - considered good						315.84
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						795.54



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Notes forming part of the Standalone Financial Statements

16.2 Trade Receivables ageing schedule as at 31-March-2024

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	875.64	-	-	-	-	875.64
Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						875.64
Undue - considered good						-
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						875.64

17 Cash and cash equivalents

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Cash on hand	22.96	16.83
Balances with banks in current accounts	2.69	26.75
Others		
-Bank Deposit having maturity of less than 3 months	1,000.00	-
Total	1,025.65	43.58

18 Short term loans and advances

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Loans and advances to employees	0.14	-
Advances to suppliers	45.47	44.76
Advance Income Tax (Net of provision for taxes)	23.41	-
Balances with Government Authorities	109.59	275.13
Total	178.61	319.89

19 Other current assets

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Interest accrued	21.06	11.84
Advances Recoverable	0.46	0.34
Dividend Receivable	0.05	-
Preliminary Expense for IPO	31.30	-
Prepaid Expenses	25.78	8.06
Total	78.65	20.24



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Notes forming part of the Standalone Financial Statements

20 Revenue from operations

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Sale of services	6,032.67	1,788.31
Total	6,032.67	1,788.31

21 Other Income

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Interest Income		
-Interest Received on Deposits with Bank	32.39	41.80
-Interest received on Other Investments	0.01	16.41
Dividend Income	0.06	0.15
Foreign Exchange Gain	5.33	-
Share of Profit From Partnership Firm	55.42	-
Sundry Balances Written Back	4.31	-
Total	97.52	58.36

22 Cost of Material Consumed

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Cost of Production Expenses	4,556.72	2,474.81
Total	4,556.72	2,474.81

23 Change in Inventories of work in progress and finished goods

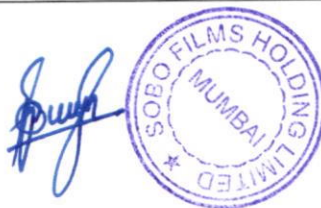
(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Opening Inventories		
Work-in-progress	926.40	-
Less: Closing Inventories		
Work-in-progress	255.80	926.40
Total	670.60	-926.40

24 Employee benefit expenses

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Salaries and wages	52.50	27.56
Contribution to provident and other funds	0.10	-
Staff welfare expenses	18.17	3.23
Gratuity Expense	2.65	5.48
Total	73.42	36.27



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

Defined Benefit Plan

Changes in the present value of the defined benefit obligation

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Defined Benefit Obligation at beginning of the year	21.35	15.87
Current Service Cost	3.73	4.66
Interest Cost	1.44	1.13
Actuarial (Gain) / Loss	-2.52	-0.31
Benefits Paid	-	-
Defined Benefit Obligation at year end	24.00	21.35

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

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Present value obligation as at the end of the year	24.00	21.35
Fair value of plan assets as at the end of the year	-	-
Funded status/(deficit) or Unfunded net liability	-	-
Unfunded net liability recognized in balance sheet	-	-
Amount classified as:		
Short term provision	0.44	0.39
Long term provision	23.55	20.95

Expenses recognized in Profit and Loss Account

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Current service cost	3.73	4.66
Interest cost	1.44	1.13
Net actuarial loss/(gain) recognized during the year	-2.52	-0.31
Total expense recognised in Profit and Loss	2.65	5.48

Actuarial assumptions

Particulars	31-March-2025	31-March-2024
Discount Rate	6.75%	7.10%
Expected Rate of increase in Compensation Level	7.00%	7.00%
Mortality Rate	Indian Assured	Indian Assured
Retirement Rate	60	60
Withdrawal Rate	5% to 1%	5% to 1%

General Description of the Plan

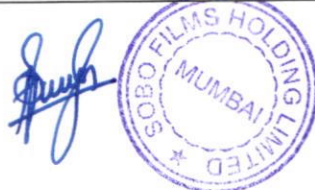
The Entity operates gratuity plan through a trust wherein every employee is entitled to the benefit equivalent to fifteen days salary last drawn for each completed year of service. The same is payable on termination of service or retirement, whichever is earlier. The benefit vests after five years of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

Refer Note 40 for recognition of gratuity expense prior to March 31, 2024.

25 Finance costs

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Interest expense	14.63	12.27
Other borrowing costs	5.08	-
Total	19.71	12.27



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26 Depreciation and amortization expenses

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Depreciation on property, plant and equipment	33.96	34.38
Total	33.96	34.38

27 Other expenses

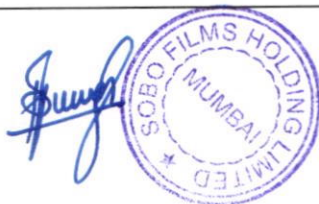
(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Auditors' Remuneration	3.60	0.75
Insurance	4.78	1.19
Power and fuel	6.41	4.78
Professional fees	24.44	36.34
Rent	16.07	14.15
Repairs others	12.98	9.23
Rates and taxes	11.83	2.56
Travelling Expenses	10.32	17.89
Miscellaneous expenses	16.66	6.06
Car Expenses	2.94	1.68
CSR Expenditure	10.00	10.00
Donation	2.86	-
Foreign Exchange Loss	-	4.20
Housekeeping Expense	14.22	4.84
Loss on Sale of Motor Car	-	2.58
Provision for Diminution on Investment	44.61	-
Sales & Business Promotion	22.37	7.68
Vanity Van Expenses	22.51	23.92
Total	226.60	147.85

28 Tax Expenses

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Current Tax	144.64	69.44
Deferred Tax	-17.08	-0.96
Excess/Short Provision Written back/off	0.88	-0.64
Total	128.44	67.84



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29 Earning per share

Particulars	31-March-2025	31-March-2024
Profit attributable to equity shareholders (Rs in lakhs)	420.74	173.69
Weighted average number of Equity Shares	80,10,000	80,10,000
Earnings per share basic (Rs)	5.25	2.17
Earnings per share diluted (Rs)	5.25	2.17
Face value per equity share (Rs)	10	10

30 Auditors' Remuneration

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Payments to auditor as		
- Auditor	1.75	0.75
- for Certification	1.85	-
Total	3.60	0.75

31 Contingent Liabilities and Commitments

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Claims against the Company not acknowledged as debt		
- Income tax demands	-	-
- Indirect tax demands	-	-
Total	-	-

32 Micro and Small Enterprise

(Rs in lakhs)

Particulars	31-March-2025		31-March-2024	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	19.55	-	37.63	-
Principal amount paid beyond appointed date	-	-	-	-
Interest due and payable for the year	-	-	-	-
Interest accrued and remaining unpaid	-	-	-	-
Interest paid other than under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the year.	-	-	-	-
Interest paid under Section 16 of MSMED Act to suppliers registered under the MSMED Act beyond the appointed day during the year.	-	-	-	-
Further interest remaining due and payable for earlier years.	-	-	-	-



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33 Leases

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Future minimum rental payables under non-cancellable operating lease		
- Not later than one year	1.21	14.55
- Later than one year and not later than five years	-	1.21

34 Earnings in Foreign Currencies

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Export of Goods calculated on FOB basis	-	-
Export of Services	1,675.31	1,161.12
Total	1,675.31	1,161.12

35 Expenditure made in Foreign Currencies

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Foreign Travelling	1.41	-
Total	1.41	-

35 Segment Reporting

Additional Information by Geographies

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Revenue by Geographical Market		
In India	4,232.39	627.19
Outside India	1,675.31	1,161.12
Total	5,907.70	1,788.31
Carrying Amount of Segment Assets		
In India	479.70	539.93
Outside India	-	335.70
Total	479.70	875.64

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.

36 Related Party Disclosure

(i) List of Related Parties

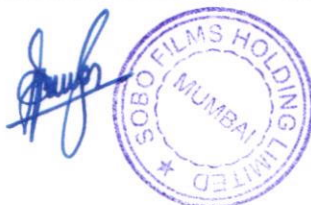
Relationship

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



SOBO FILMS HOLDING LIMITED**(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)****(CIN: U73100MH2012PLC225824)****Notes forming part of the Standalone Financial Statements****(ii) Related Party Transactions****(Rs in lakhs)**

Particulars	31-March-2025	31-March-2024
Transactions with Key Managerial Personnel		
Director Remuneration		
- Smruti Shinde	14.40	84.00
- Harvinder Singh Arora	12.00	-
Professional Fees		
- Smruti Shinde	60.00	-
- Harvinder Singh Arora	36.00	48.00
Loan Received		
- Smruti Shinde	25.00	305.00
- Harvinder Singh Arora	55.00	35.00
Loan Repaid		
- Smruti Shinde	230.00	100.00
- Harvinder Singh Arora	90.00	-
Salary Expense		
- Devendra Raikwar	1.00	-
- Sakshi Saxena	1.00	-
Transactions with Subsidiary Entity		
Investment / Withdrawal from Subsidiary		
- SB Filmz Venture LLP	9.00	-
Share of Profit		
- SB Filmz Venture LLP	55.42	-
Transactions with Enterprises in which KMP and their relatives have significant influence		
Interest Income on Loan Given		
- Sobo Films Private Limited	0.01	8.28
Loan Received		
- Sobo Films Private Limited	14.80	181.46
Loan Repaid		
- Sobo Films Private Limited	3.13	-
Interest expense on other payables		
- Sobo Films Private Limited	1.66	2.55



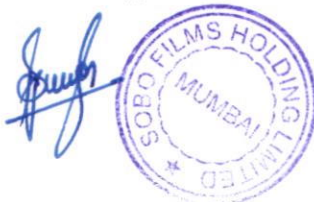
SOBO FILMS HOLDING LIMITED
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Notes forming part of the Standalone Financial Statements

(iii) **Related Party Balances**

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Balances with Key Managerial Personnel		
Loan Received		
- Smruti Shinde	-	205.00
- Harvinder Singh Arora	-	35.00
Remuneration Payable		
- Smruti Shinde	4.80	48.87
Professional Fees Payable		
- Harvinder Singh Arora	-	33.69
- Smruti Shinde	3.56	-
Remuneration Payable		
- Harvinder Singh Arora	2.04	-
Salary Payable		
- Sakshi Saxena	0.50	-
- Devendra Raikwar	0.50	-
Balances with Enterprises in which KMP and their relatives have significant influence		
Loan Receivable		
- Sobo Films Private Limited	-	11.66
Other Payables		
- Sobo Films Private Limited	10.66	19.46
Balances with Subsidiary Entity		
Investment in LLP (Fixed Capital)		
- SB Filmz Venture LLP	9.00	-

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. SB Filmz Venturz LLP is a subsidiary entity w.e.f 01-04-2024
5. Devendra Raikwar and Sakshi Saxena have been appointed with effect from 28th January, 2025 respectively.



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

37 Ratio Analysis

Particulars	Numerator/Denominator	31-March-2025	31-March-2024	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	2.01	1.41	42.55%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.21	0.31	-31.66%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	1.86	0.87	113.02%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	34.20%	19.19%	78.23%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	10.21	3.86	164.35%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	7.22	1.42	407.80%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	5.97	3.33	79.19%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	5.14	2.81	82.95%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	6.97%	9.71%	-28.19%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	32.57%	18.98%	71.57%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	31.40%	9.30%	237.69%

Note:

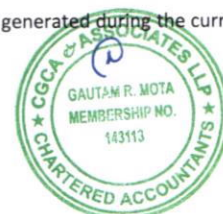
i. **Earning available for Debt Service** = Net Profit before taxes + Non-cash operating expenses + Interest + other exceptional item

ii. **Debt service** = Interest & Lease Payments + Principal Repayments

iii. **Capital Employed** = Tangible Net Worth + Total Debt + Deferred Tax Liability

Reasons for Variances

- 1) **Current Asset Ratio:** The current ratio has changed significantly primarily due to a decrease in current liabilities.
- 2) **Debt-Equity Ratio:** Reduction is due to repayment/reduction of borrowings along with an increase in equity base.
- 3) **Debt Service Coverage Ratio:** Same has improved on account of business performance and higher profitability.
- 4) **Return on Equity:** On account of improved business performance and higher profitability.
- 5) **Inventory Turnover Ratio:** On account of substantial rise in turnover compared to relatively lower increase in inventory levels at the year end.
- 6) **Trade Receivable Turnover Ratio:** Turnover increased sharply while receivables remained almost stable, resulting in faster receivable cycles.
- 7) **Trade Payables Turnover Ratio:** Purchases increased considerably whereas average trade payables remained largely unchanged.
- 8) **Net Capital Turnover Ratio:** On account of improved business performance even with lower working capital.
- 9) **Net Profit Ratio:** The net profit ratio has recorded a significant change mainly due to considerable increase in total turnover and profit after tax.
- 10) **Return on Capital Employed:** On account of improved business performance and higher profitability.
- 11) **Return on Investment:** The Return on Investment increased primarily due to a significant rise in returns generated during the current period despite a marginal decrease in total investments.



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

38 CSR Expenditure

(Rs in lakhs)		
Particulars	31-March-2025	31-March-2024
Amount required to be spent by the company during the year	-	9.68
Amount of expenditure incurred	10.00	10.00

Nature of CSR activities

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

39 Other Statutory Disclosures as per the Companies Act, 2013

- 1) The 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.

40 Exceptional Item

During the year ended March 31, 2024, the Company recognized certain exceptional items that have had 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 ₹1.89 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.

Gratuity Liability: The Company has recognized gratuity liability of ₹21.34 lakhs as an expense during the year. Since, the liability has been recognised for the first time, the liability accruing till 31st March 2023 amounting to ₹15.87 lakhs has been considered as exceptional item. This recognition is in accordance with the relevant accounting standards and reflects the Company's commitment to fulfilling its employee benefit obligations.




SOBO FILMS HOLDING LIMITED
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41 Regrouping

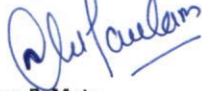
Previous year's figures have been regrouped, rearranged and reclassified wherever necessary.

As per our report of even date

For CGCA & Associates LLP

Chartered Accountants

Firm's Registration No. 123393W/W100755



Gautam R. Mota

Partner

Membership No. 143113

UDIN: 25143113BMICCM4531

Place: Mumbai

Date: 11-September-2025



(Formerly known as SOBO FILMS HOLDING PRIVATE LIMITED)

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



Harvinder Singh Arora

Director

00802852

Deven Majithia

CFO

Place: Mumbai

Date: 11-September-2025

Smruti Shinde

Managing Director

03185327

Sakshi Saxena

Company Secretary

Membership No 75784

