Date: November 07, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip Code – 544840

Subject: Outcome of the Board Meeting held on November 07, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held on Saturday, November 07, 2026, has, inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2026.

A copy of the Unaudited Standalone and Consolidated Financial Results in the prescribed format, reviewed by the Audit Committee and approved by the Board of Directors along with Limited Review Report issued by the Statutory Auditors of the Company for the half year ended September 30, 2026 is enclosed herewith.

The Board Meeting commenced at 12:21 P.M. IST and concluded at 12:41 P.M. IST.

Please take the same on your records.

Thanking You,
For **Silverstorm Parks and Resorts Limited**

NAGASHRUTI SHIVANAND LAKKIMARAD
Digitally signed by NAGASHRUTI SHIVANAND LAKKIMARAD
Date: 2026.11.07 14:27:35 +05'30'
Adobe Acrobat version: 11.0.9

Nagashruti Shivanand Lakkimarad
Company Secretary and Compliance Officer
Membership No. A45681

SILVERSTORM PARKS AND RESORTS LIMITED
(Formerly known as Silverstorm Parks and Resorts Private Limited) and
(Formerly known as Silverstorm Amusement Parks Private Limited)
1/77A, Vettilapara P.O., Thrissur - 680 721
STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Rs in Lakhs)

Particulars	30.09.2026	31.03.2026
	(Unaudited)	(Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	2,267.67	1,647.87
(b) Reserves and Surplus	18,652.36	11,683.35
	20,920.03	13,331.23
(2) Non-Current Liabilities		
(a) Long-term Borrowings	3,575.87	5,210.02
(b) Deferred Tax Liabilities (net)	285.28	187.65
(c) Other Long-term Liabilities	1.00	1.00
(d) Long-term Provisions	45.11	41.78
	3,907.26	5,440.44
(3) Current Liabilities		
(a) Short-term Borrowings	749.29	1,297.07
(b) Trade Payables		
- Due to Micro and Small Enterprises	31.70	42.88
- Due to Others	79.15	237.62
(c) Other Current Liabilities	271.34	271.84
(d) Short-term Provisions	858.05	712.52
	1,989.53	2,561.94
Total	**26,816.82**	**21,333.61**
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	18,653.17	14,392.07
(ii) Capital Work-in-progress	3,200.88	4,441.86
(b) Non-current Investments	67.85	67.85
(c) Long Term Loans and Advances	325.04	402.12
(d) Other Non-current Assets	23.86	23.86
	22,270.80	19,327.75
(2) Current Assets		
(a) Inventories	286.06	255.79
(b) Trade Receivables	5.02	9.25
(c) Cash and Bank Balances	2,384.11	13.50
(d) Short-term Loans and Advances	1,853.61	1,718.55
(e) Other Current Assets	17.23	8.77
	4,546.02	2,005.86
Total	**26,816.82**	**21,333.61**

For and on behalf of the Board of Directors

SHALIMAR A I
Digitally signed by SHALIMAR A I
Date: 2026.11.07 14:11:29 +05'30'

Shalimar A I
Managing Director
DIN: 00326040

Place: VETTILAPARA
Date: November 7, 2026

SILVERSTORM PARKS AND RESORTS LIMITED
(Formerly known as Silverstorm Parks and Resorts Private Limited) and
(Formerly known as Silverstorm Amusement Parks Private Limited)
1/77A, Vettilapara P.O., Thrissur - 680 721
STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER, 30, 2026

(Rs in Lakhs)

Sl. No.	Particulars	Six Months ended			Year ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income**				
a)	Revenue from Operations	1,961.81	2,868.26	1,302.29	4,170.55
b)	Other Income	136.83	124.90	76.61	201.50
	Total Income (a + b)	**2,098.64**	**2,993.15**	**1,378.90**	**4,372.05**
2	**Expenses**				
a)	Cost of Material Consumed	193.14	118.77	91.53	210.30
b)	Purchases of Stock in Trade	71.01	70.28	50.92	121.19
c)	Changes in Inventories of stock in trade	(2.82)	(38.25)	(11.43)	(49.68)
d)	Employee Benefit Expenses	354.90	322.60	260.32	582.92
e)	Finance Costs	43.72	87.14	6.51	93.65
f)	Depreciation and Amortization Expenses	226.51	151.01	149.31	300.32
g)	Other Expenses	335.57	305.13	199.35	504.48
	Total Expenses	**1,222.03**	**1,016.67**	**746.51**	**1,763.18**
3	**Profit/(Loss) before Exceptional, Extraordinary Item & Tax (1-2)**	876.60	1,976.48	632.40	2,608.88
4	Exceptional Item	-	-	-	-
5	**Profit/(Loss) before Extraordinary Item and Tax (3-4)**	876.60	1,976.48	632.40	2,608.88
6	Extraordinary Item	-	-	-	-
7	**Profit/(Loss) before Tax (5-6)**	876.60	1,976.48	632.40	2,608.88
8	Tax Expense				
a)	Current Tax	151.21	481.97	170.59	652.56
b)	Deferred Tax	97.63	49.32	21.82	71.15
	Total Tax Expense	248.84	531.29	192.41	723.70
9	**Profit/(Loss) after Tax (7-8)**	**627.76**	**1,445.19**	**439.99**	**1,885.17**
10	Paid-up Equity Share Capital (Face Value per Share Rs.10/- each)	2,267.67	1,647.87	1,420.09	1,647.87
11	Reserves & Surplus (Excluding Revaluation Reserve)	12,690.40	5,659.63	4,305.82	5,659.63
12	Earnings Per Share (Face Value per Share Rs.10/- each)				
	Basic (In Rs) (Not annualized)	3.04	9.57	3.13	12.48
	Diluted (In Rs) (Not annualized)	3.04	8.81	2.70	11.49

NOTES:

1 These half yearly financial result were reviewed by the Board of Directors and thereafter have been approved by the Board of Directors at its meeting held on November 7, 2026. The Statutory Auditors have carried out limited review of the financial results for the half year ended on September 30, 2026.

2 The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.

3 As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results.

4 The Company is engaged in the business of only one primary business segment, namely, amusement parks, resorts and related services and it operates within a single geographical segment, i.e., India. Accordingly, there are no separate reportable segments in terms of Accounting Standard (AS) 17 – Segment Reporting.

5 Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

6 The Company has completed its Initial Public Offering (SME IPO) of 61,98,000 equity shares having a face value of ₹10 each at an issue price of ₹133 per equity share, comprising entirely of a fresh issue. Pursuant to the completion of the IPO, the equity shares of the Company were listed on the BSE SME Platform on 31 July 2026. Accordingly, this statement of unaudited financial results for the half year ended 30 September 2026 has been prepared in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For and on behalf of the Board of Directors

SHALIMAR A I
Digitally signed by SHALIMAR A I
Date: 2026.11.07 14:11:50 +05'30'

Shalimar A I
Managing Director
DIN: 00326040

Place: VETTILAPARA

Date: November 7, 2026

SILVERSTORM PARKS AND RESORTS LIMITED
(Formerly known as Silverstorm Parks and Resorts Private Limited) and
(Formerly known as Silverstorm Amusement Parks Private Limited)
1/77A, Vettilapara P.O., Thrissur - 680 721
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs in Lakhs)

Particulars	Six month ended 30.09.2026	Year ended 31.03.2026
	(Unaudited)	(Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	876.60	2,608.88
Depreciation and Amortisation Expense	226.51	300.32
Loss/(Gain) on Sale / Discard of Assets (Net)	-	(7.62)
Interest Expense	43.72	93.65
Interest Income	(103.07)	(146.94)
Operating Profit before working capital changes	1,043.77	2,848.27
Adjustment for:		
Inventories	(30.27)	(112.44)
Trade Receivables	4.23	21.21
Short Term Loans and Advances	(135.06)	(681.69)
Trade Payables	(169.66)	92.72
Other Current Liabilities	(0.50)	37.35
Other Current Assets	(8.46)	3.24
Long Term Loans and Advances	-	57.97
Other Non current Assets	-	(0.90)
Short Term Provisions	(0.55)	(9.82)
Long-term Provisions	3.33	7.77
Cash (Used in)/Generated from Operations	706.83	2,263.69
Tax paid(Net)	(5.13)	(375.97)
Net Cash (Used in)/Generated from Operating Activities	701.69	1,887.72
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(3,246.64)	(5,798.31)
Sale of Property, Plant and Equipment	-	16.74
Change in Long Term Loans and Advances (Capital Advances)	77.08	-
Interest received	103.07	146.94
Bank balances not considered as cash and cash equivalents	(17.00)	(10.75)
Net Cash (Used in)/Generated from Investing Activities	(3,083.49)	(5,645.37)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Shares	6,961.05	-
Proceeds from Issue of Preference Shares (Net of Share issue Expenses)	-	245.00
Long term Liabilities	-	-
Proceeds from Long Term Borrowings	956.28	7,822.16
Proceeds from Short Term Borrowings	1,260.78	483.46
Repayment of Long Term Borrowings	(3,180.39)	(4,793.52)
Repayment of Short Term Borrowings	(1,218.59)	-
Interest Paid	(43.72)	(41.71)
Net Cash (Used in)/Generated from Financing Activities	4,735.40	3,715.39
I.Net Increase/(Decrease) in Cash and Cash Equivalents	**2,353.61**	**(42.26)**
II.Cash & Cash Equivalent (Opening Balance)	**13.50**	**45.00**
III.Cash & Cash Equivalent (Closing Balance) (I+II)	**2,367.10**	**2.75**
(a) Cash Balance	10.92	2.00
(b) Bank Balances	2,356.18	0.75
IV.Bank Balance Other Than Above		
(a) Deposits with original maturity for more than 3 months but less than 12 months:		
- Earmarked Investment for Debenture Redemption	-	10.75
- Earmarked Investment for CSR	17.00	-
Closing Balance of Cash and Bank Balances	**2,384.11**	**13.50**

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".

For and on behalf of the Board of Directors

SHALIMA RAI
Digitally signed by SHALIMAR A I
Date: 2026.11.07 14:12:02 +05'30'

Shalimar A I
Managing Director
DIN: 00326040

Place: VETTILAPARA
Date: November 7, 2026

KRISHNAMOORTHY & KRISHNAMOORTHY
CHARTERED ACCOUNTANTS
PAN: AADFK0184C
Udyam Regn. No: UDYAM-KL-02-0016141
Website : www.kandkca.in

2B, 'Aashiyana'
Paliyam Road
Thrissur - 680 001
Phone: 0487-2321485
E-mail : krishnamoorthyca.tsr@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT

ON REVIEW OF UNAUDITED STANDALONE HALF YEARLY FINANCIAL RESULTS

To

The Board of Directors

Silverstorm Parks and Resorts Limited

1/77A, Vettilapara P.O., Thrissur - 680 721

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Silverstorm Parks and Resorts Limited ("the Company") for the half year ended September 30, 2026, the statement of Assets and Liabilities as on the even date and the statement of cash flow for the half year ended on that date (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations.

2. The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

KRISHNAMOORTHY & KRISHNAMOORTHY CHARTERED ACCOUNTANTS THRISSUR

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25 prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Krishnamoorthy & Krishnamoorthy
Chartered Accountants
Firm Registration No.: 001488S

K J Narayanan
Partner
Membership No.: 202844
UDIN: 26202844KDMMVY4098
Place: Thrissur
Date: November 7, 2026

KRISHNAMOORTHY & KRISHNAMOORTHY CHARTERED ACCOUNTANTS THRISSUR

SILVERSTORM PARKS AND RESORTS LIMITED
(Formerly known as Silverstorm Parks and Resorts Private Limited) and
(Formerly known as Silverstorm Amusement Parks Private Limited)
1/77A, Vettilapara P.O., Thrissur - 680 721
CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Rs in Lakhs)

Particulars	30.09.2026	31.03.2026
	(Unaudited)	(Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	2,267.67	1,647.87
(b) Reserves and Surplus	18,639.94	11,690.65
	20,907.62	13,338.52
(2) Minority Interest	6.44	9.63
(3) Non-Current Liabilities		
(a) Long-term Borrowings	3,575.87	5,210.02
(b) Deferred Tax Liabilities (net)	287.95	197.46
(c) Other Long-term Liabilities	1.00	1.00
(d) Long-term Provisions	45.11	41.78
	3,909.93	5,450.26
(4) Current Liabilities		
(a) Short-term Borrowings	749.29	1,297.07
(b) Trade Payables		
- Due to Micro and Small Enterprises	31.70	42.88
- Due to Others	89.41	248.03
(c) Other Current Liabilities	288.02	289.11
(d) Short-term Provisions	879.24	733.72
	2,037.65	2,610.80
Total	**26,861.64**	**21,409.22**
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	19,328.35	15,034.22
(ii) Capital Work-in-progress	3,142.43	4,419.11
(b) Non-current Investments	-	-
(c) Long Term Loans and Advances	323.54	400.62
(d) Other Non-current Assets	108.07	107.97
	22,902.39	19,961.92
(2) Current Assets		
(a) Inventories	295.66	264.22
(b) Trade Receivables	5.29	9.25
(c) Cash and Bank Balances	2,385.13	16.19
(d) Short-term Loans and Advances	1,254.40	1,147.42
(e) Other Current Assets	18.77	10.21
	3,959.25	1,447.30
Total	**26,861.64**	**21,409.22**

For and on behalf of the Board of Directors

SHALIMAR A I
Digitally signed by SHALIMAR A I
Date: 2026.11.07 14:12:30 +05'30'

Shalimar A I
Managing Director
DIN: 00326040

Place: VETTILAPARA
Date: November 7, 2026

SILVERSTORM PARKS AND RESORTS LIMITED
(Formerly known as Silverstorm Parks and Resorts Private Limited) and
(Formerly known as Silverstorm Amusement Parks Private Limited)
1/77A, Vettilapara P.O., Thrissur - 680 721

CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER, 30, 2026

(Rs in Lakhs)

Sl. No.	Particulars	Six Months ended			Year ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income**				
a)	Revenue from Operations	2,146.02	3,046.36	1,311.63	4,357.99
b)	Other Income	64.40	82.85	44.26	127.11
	Total Income (a + b)	**2,210.42**	**3,129.22**	**1,355.89**	**4,485.11**
2	**Expenses**				
a)	Cost of Material Consumed	193.14	118.77	91.53	210.30
b)	Purchases of Stock in Trade	74.74	71.54	50.92	122.46
c)	Changes in Inventories of stock in trade	(3.13)	(39.75)	(13.30)	(53.06)
d)	Employee Benefit Expenses	359.56	326.96	261.76	588.72
e)	Finance Costs	43.72	87.14	6.51	93.65
f)	Depreciation and Amortization Expenses	245.23	160.24	149.59	309.83
g)	Other Expenses	450.60	348.37	205.22	553.58
	Total Expenses	**1,363.87**	**1,073.25**	**752.22**	**1,825.47**
3	**Profit/(Loss) before Exceptional, Extraordinary Item & Tax (1-2)**	**846.55**	**2,055.97**	**603.67**	**2,659.64**
4	Exceptional Item	-	-	-	-
5	**Profit/(Loss) before Extraordinary Item and Tax (3-4)**	**846.55**	**2,055.97**	**603.67**	**2,659.64**
6	Extraordinary Item	-	-	-	-
7	**Profit/(Loss) before Tax (5-6)**	**846.55**	**2,055.97**	**603.67**	**2,659.64**
8	Tax Expense				
a)	Current Tax	151.21	502.96	170.79	673.75
b)	Deferred Tax	90.48	58.11	22.85	80.96
	Total Tax Expense	**241.69**	**561.07**	**193.64**	**754.72**
9	**Profit/(Loss) after Tax (7-8)**	**604.86**	**1,494.89**	**410.03**	**1,904.92**
	Attributable to the Owners of the Company	608.05	1,485.87	409.57	1,895.44
	Attributable to Minority Interest	(3.19)	9.02	0.46	9.48
		604.86	**1,494.89**	**410.03**	**1,904.92**
10	Paid-up Equity Share Capital (Face Value per Share Rs.10/- each)	2,267.67	1,647.87	1,420.09	1,647.87
11	Reserves & Surplus (Excluding Revaluation Reserve)	12,677.99	5,666.93	4,272.43	5,666.93
12	Earnings Per Share (Face Value per Share Rs.10/- each)				
	Basic (In Rs) (Not annualized)	2.94	9.90	2.92	12.55
	Diluted (In Rs) (Not annualized)	2.94	9.11	2.51	11.56

NOTES:

1 These half yearly financial result were reviewed by the Board of Directors and thereafter have been approved by the Board of Directors at its meeting held November 7, 2026. The Statutory Auditors have carried out limited review of the financial result for the half year ended on September 30, 2026.

2 The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.

3 As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results.

4 The Company is engaged in the business of only one primary business segment, namely, amusement parks, resorts and related services and it operates within a single geographical segment, i.e., India. Accordingly, there are no separate reportable segments in terms of Accounting Standard (AS) 17 – Segment Reporting.

5 Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

6 The Company has completed its Initial Public Offering (SME IPO) of 61,98,000 equity shares having a face value of ₹10 each at an issue price of ₹133 per equity share, comprising entirely of a fresh issue. Pursuant to the completion of the IPO, the equity shares of the Company were listed on the BSE SME Platform on 31 July 2026. Accordingly, this statement of unaudited financial results for the half year ended 30 September 2026 has been prepared in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For and on behalf of the Board of Directors

SHALIMAR A I

Digitally signed by SHALIMAR A I
Date: 2026.11.07 14:12:43 +05'30'

Shalimar A I
Managing Director
DIN: 00326040

Place: VETTILAPARA
Date: November 7, 2026

SILVERSTORM PARKS AND RESORTS LIMITED
(Formerly known as Silverstorm Parks and Resorts Private Limited) and
(Formerly known as Silverstorm Amusement Parks Private Limited)
1/77A, Vettilapara P.O., Thrissur - 680 721
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs in Lakhs)

Particulars	Six month ended 30.09.2026	Year ended 31.03.2026
	(Unaudited)	(Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	846.55	2,659.64
Depreciation and Amortisation Expense	245.23	309.83
Loss/(Gain) on Sale / Discard of Assets (Net)	-	4.43
Interest Expense	43.72	93.65
Interest Income	(59.70)	(84.48)
Operating Profit before working capital changes	**1,075.80**	**2,983.06**
Adjustment for:		
Inventories	(31.43)	(120.88)
Trade Receivables	3.96	21.21
Short Term Loans and Advances	(106.97)	(97.00)
Trade Payables	(169.80)	103.12
Other Current Liabilities	(1.10)	55.15
Other Current Assets	(8.56)	(12.59)
Long Term Loans and Advances	-	59.47
Other Non current Assets	(0.10)	(85.02)
Short Term Provisions	(0.55)	7.77
Long-term Provisions	3.33	(9.82)
Cash (Used in)/Generated from Operations	**764.57**	**2,904.49**
Tax paid(Net)	(5.13)	(375.97)
Net Cash (Used in)/Generated from Operating Activities	**759.44**	**2,528.52**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(3,262.69)	(6,360.79)
Change in Long Term Loans and Advances (Capital Advances)	77.08	-
Sale of Property, Plant and Equipment	-	3.43
Interest received	59.70	84.48
Bank balances not considered as cash and cash equivalents	(17.00)	(10.75)
Net Cash (Used in)/Generated from Investing Activities	**(3,142.90)**	**(6,283.62)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Shares	6,961.05	-
Proceeds from Issue of Equity Shares (Minority Interest)	-	0.15
Proceeds from Issue of Preference Shares (Net of Share issue Expenses)	-	245.00
Proceeds from Long Term Borrowings	956.28	7,995.63
Proceeds from Short Term Borrowings	1,260.78	745.12
Repayment of Long Term Borrowings	(3,180.39)	(5,228.65)
Repayment of Short Term Borrowings	(1,218.59)	-
Interest Paid	(43.72)	(41.71)
Net Cash (Used in)/Generated from Financing Activities	**4,735.40**	**3,715.54**
I.Net Increase/(Decrease) in Cash and Cash Equivalents	**2,351.93**	**(39.56)**
II.Cash & Cash Equivalent (Opening Balance)	**16.19**	**45.00**
III.Cash & Cash Equivalent (Closing Balance) (I+II)	**2,368.12**	**5.44**
(a) Cash Balance	10.97	2.84
(b) Bank Balances	2,357.16	2.60
IV.Bank Balance Other Than Above		
Earmarked Investment for CSR	17.00	-
Earmarked Investment for Debenture Redemption (Fixed Deposit with Banks with maturity more than 3 months and less than 12 Months)	-	10.75
Closing Balance of Cash and Bank Balances	**2,385.13**	**16.19**

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".

For and on behalf of the Board of Directors

SHALIMA R A I
Digitally signed by SHALIMAR A I
Date: 2026.11.07 14:12:56 +05'30'

Shalimar A I
Managing Director
DIN: 00326040

Place: VETTILAPARA
Date: November 7, 2026

KRISHNAMOORTHY & KRISHNAMOORTHY
CHARTERED ACCOUNTANTS
PAN: AADFK0184C
Udyam Regn. No: UDYAM-KL-02-0016141
Website : www.kandkca.in

2B, 'Aashiyana'
Paliyam Road
Thrissur - 680 001
Phone: 0487-2321485
E-mail : krishnamoorthyca.tsr@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT

ON REVIEW OF UNAUDITED CONSOLIDATED HALF YEARLY FINANCIAL RESULTS

To

The Board of Directors

Silverstorm Parks and Resorts Limited

1/77A, Vettilapara P.O., Thrissur - 680 721

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Silverstorm Parks and Resorts Limited ("the Holding Company") and its subsidiaries Silver Storm Parks Private Limited and Snow Storm Parks Private Limited (the Holding Company and its subsidiaries together referred to as 'the Group') for the half year ended September 30, 2026, the statement of Assets and Liabilities as on the even date and the statement of cash flow for the half year ended on that date (the "Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations.

2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25 prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Krishnamoorthy & Krishnamoorthy
Chartered Accountants
Firm Registration No.: 001488S

K J Narayanan
Partner
Membership No.: 202844
UDIN: 26202844TSYIBM3599
Place: Thrissur
Date: November 7, 2026

KRISHNAMOORTHY & KRISHNAMOORTHY CHARTERED ACCOUNTANTS THRISSUR