



P. B. FILMS LIMITED

18, Giri Babu Lane, 2nd Floor, Room No. 2C, Kolkata - 700012,
West Bengal, India, Tele : +91 9883035050
Web : www.pbfilms.in
e-mail : info@pbfilms.co.in
CIN : U92100WB2007PLC119040

Date: 09/11/2024

To,
The Manager,
Dept. of Corporate Services – CRD
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400092

Dear Sir,

Ref : Stock Code – 539352

Sub: Outcome of Board meeting held on 9th November, 2024

This is to inform you that the Board of Directors of the Company at its meeting held on Saturday, 9th November, 2024 commenced at 4.00 p.m. and concluded at 5.30 p.m. inter alia has transacted the following business:

1. Approved the unaudited Financial Results for the Half year ended 30.09.2024, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.
2. Approved the appointment of Mr. Somnath Naskar (DIN: 10465573) as Additional Director (Non-Independent and Non-Executive) with effect from 9th November, 2024.
3. Approved the appointment of Mr. Bidhan Sardar (DIN: 10464460) as Additional Director (Non-Executive and Non-Independent) with effect from 9th November, 2024.
4. Approved the appointment of Mrs. Nita Agarwal (DIN: 07092762) as Additional Independent Woman Director with effect from 9th November, 2024.
5. Consent by the Board on Proposal to appoint Ms. Sathi Kundu as Additional Independent Director after the receipt allotment of the Director Identification Number (DIN). All the details of Ms. Sathi Kundu shall be disseminated with the BSE on allotment of DIN by the Ministry of Corporate Affairs and appointment by the Board at their Board Meeting to be held for the said purpose at a later date.

Further note that Unaudited Financial Results for the Half Year Ended 30.09.2024 and Disclosures pertaining to Directors appointed in the Board Meeting as required under Regulation 30 read with Para A Part A of Schedule III of SEBI (Listing Obligations and



P. B. FILMS LIMITED

18, Giri Babu Lane, 2nd Floor, Room No. 2C, Kolkata - 700012,
West Bengal, India, Tele : +91 9883035050
Web : www.pbfilms.in
e-mail : info@pbfilms.co.in
CIN : U92100WB2007PLC119040

Disclosures Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/4/2015 dated 09th September, 2015 is enclosed herewith as Annexure A.

Please take the same on your records.

Thanking you,

Yours Faithfully,

For **P. B. FILMS LIMITED**

PANKAJ AGRAWAL

MANAGING DIRECTOR

DIN: 00595868

ADDRESS: 18, Giri Babu Lane, 2nd Floor, Room No. 2C, Kolkata-700012

Encl – As above

**LIMITED REVIEW REPORT**

To

**The Board of Directors
M/s. P.B. Films Limited**

We have reviewed the accompanying statement of standalone unaudited financial results of **P.B. FILMS LIMITED** for the Half year ended **September, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", - issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR Beriwal & Associates

Chartered Accountants

Firm's Registration No.: 327762E

Sunil Beriwal
(Proprietor)

Membership No.: 055302



UDIN: 24055302BKAFQ7829

Date: 09/11/2024

Place: Kolkata

P. B. FILMS LIMITED				
CIN: L92100WB2007PLC119040				
ADDRESS: ANUPAM CHAMBER 18 GIRI BABU LANE, 2ND FLOOR ROOM NO-2C, KOLKATA-700012				
Tel: 033-40048131 Email: info@pbfilms.co.in Website: www.pbfilms.in				
Statement of Standalone Unaudited Results for the Half year ended 30/09/2024				
Particulars	Six Months Ended			Rs. in Hundreds (Rs in '00')
	30-09-2024	31.03.2024	30-09-2023	Previous Year
	(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I Revenue from Operations	0.00	0.00	0.00	0.00
II Other Income	0.00	18788.28	0.00	18788.28
III Total Revenue (I+II)	0.00	18788.28	0.00	18788.28
IV Expenses				
a) Cost of Material Consumed	0.00	0.00	0.00	0.00
b) Purchase of Stock in trade	0.00	0.00	0.00	0.00
c) Changes in Inventories of finished goods, Work in progress and stock in trade	0.00	0.00	0.00	0.00
d) Employee benefits expenses	5178.67	6559.00	6000.00	12559.00
e) Finance Cost	0.00	0.00	0.00	0.00
f) Depreciation and amortisation expenses	104.23	145.93	145.93	291.87
g) Other expenses	141.77	2523.36	1155.41	3678.77
Total Expenses (IV)	5424.67	9228.29	7301.34	16529.64
V Profit/(loss) before exceptional items and tax (III-IV)	-5424.67	9559.99	-7301.34	2258.64
VI Exceptional Items	0.00	0.00	0.00	0.00
VII Profit/(loss) Before Tax (V-VI)	-5424.67	9559.99	-7301.34	2258.64
VIII Tax expense				
a) Current Tax	0.00	2390.00	0.00	444.39
b) Deferred Tax	275.50	315.17	315.16	630.33
Profit/ (Loss) for the period from continuing operations (VII-VIII)	-5700.17	6854.83	-7616.50	1183.92
IX Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00
Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XII Profit/ (Loss) for the period (IX+XII)	-5700.17	6854.83	-7616.50	1183.92
XIII Other Comprehensive Income				
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period	-5700.17	6854.83	-7616.50	1183.92
XV Total Paid up Capital (Face Value Rs. 10/- per Equity Share)	1441762.50	1441762.50	1441762.50	1441762.50
XVI Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	0.00	0.00	0.00	-459095.29
XVII Earning per equity share (for continuing operation):				
(1) Basic	0.04	0.05	0.05	0.01
(2) Diluted	0.04	0.05	0.05	0.01
XIX Earning per equity share (for discontinued operation):				
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XX Earning per equity share (for discontinued & continuing operation):				
(1) Basic	0.04	0.05	0.05	0.01
(2) Diluted	0.04	0.05	0.05	0.01

Notes:-

- The unaudited financial results of the company for the six months ended 30 September 2024 have been approved by the board of directors of the company at its meeting held on 09th Nov 2024, the figures for the half year ended 30th September 2024 were subject to Limited Review by the Statutory Auditor of the company who have expressed an unqualified report Opinion.
- The Statutory Auditors of the company have carried out a limited review of the result for the half year ended 30th September, 2024. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
- The unaudited financial results of the company for the six months ended 30 September 2024 have been prepared in accordance with Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 of the Companies Act 2013 read with rule 3 of the Companies (India Accounting Standards) Rules, 2015 and Companies (India Accounting Standards) Amendment Rules, 2016)
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped, wherever necessary, to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment
- Investor Complaint for the Quarter and Half Year Ended as on 30/09/2024. Opening: 0, Received: 0, Resolved: 0, Closing: 0.

Place: Kolkata
Date: 09/11/2024

By Order of the Board
For P. B. FILMS LIMITED
P. B. FILMS LIMITED
Pankaj Agrawal
Managing Director
PANKAJ AGRAWAL
MANAGING DIRECTOR
DIN: 00595868

P. B. FILMS LIMITED

CIN: L92100WB2007PLC119040

Statement of Assests & Liabilities as at 30th September 2024

(Rs in '00)		
PARTICULARS	As at 30th September, 2024	As at 31st March, 2024
	Unaudited	Audited
A ASSETS		
1 Non Current Assets		
(a) Property, Plant & equipment	737.62	841.85
(b) Capital work in Progress	-	-
(C) Other Intangible Assets	-	-
(d) Intangible Assets under Development	-	-
(e) Financial assets	-	-
(i) Investments	-	-
(ii) Loans	-	-
(f) Deferred Tax Assets (Net)	3840.03	4115.54
(g) Other non-current assets	0.00	0.00
Sub-total Non Current Assets	4577.66	4957.39
2 Current Assets		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	95977.07	95977.07
(iii) Cash & Cash Equivalents	36534.59	21034.59
(iv) Bank Balances other than (iii) above	0.54	11617.81
(v) Loans and Advances	1489541.52	1439214.78
(vi) Other financial assets	-	-
(c) Other current assets	89915.97	89605.07
Sub Total of Current Assets	1711969.69	1657449.32
TOTAL ASSETS	1716547.35	1662406.71
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1441762.50	1441762.50
(b) Other Equity	-464795.46	-459095.29
Total Equity	976967.04	982667.21
2 Liabilities		
<u>Non-current liabilities</u>		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Other financial liabilities	-	-
(b) Deferred Tax Liabilities (net)	-	-
(c) Provisions	-	-
(d) Other non current liabilities	-	-
Sub -total Non current liabilities	0.00	0.00
<u>Current Liabilities</u>		
(a) Financial Liabilities	-	-
(i) Borrowings	572653.00	653743.00
(ii) Trade Payables	7049.66	14358.66
(iii) Other financial liabilities	-	-
(b) Provisions	1350.29	1350.29
(c) Other Current Liabilities	158527.36	10287.55
Sub Total Of Current Liabilities	739580.31	679739.50
TOTAL EQUITY AND LIABILITIES	1716547.35	1662406.71

For, P. B. FILMS LIMITED .
P. B. FILMS LIMITED**Managing Director****PANKAJ AGRAWAL****MANAGING DIRECTOR****DIN: 00595868**

Place: Kolkata

Date: 09 Nov 2024

P. B. FILMS LIMITED

CIN: L92100WB2007PLC119040

Cash Flow Statement for the Period Ended 30th September, 2024

(Rs in '00)

Statement of Cash Flow	Six Months Ended		For The Year Ended
	Unaudited		Audited
	30th September, 2024	30th September, 2023	31st March, 2024
Cash flows from operating activities			
Profit / (Loss) before taxation	-5424.67	-7301.3481	2258.6421
Adjustments for:			
Interest Income	-	-	-18788.28
Depreciation and Amortisation Expenses	104.23	145.93	291.8688
Investment income	-	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-	-
Working capital changes:			
(Increase) / Decrease in Loans & Advances	-50326.74	-43865.00	-19886
(Increase) / Decrease in trade and other receivables	-	-	-350
(Increase) / Decrease in other Current Assets	-310.90	894.91	-318906.9968
Increase / (Decrease) in trade and other payables	-7309.00	484.35	-2665.65
Increase / (Decrease) in Other Current Liabilities	148239.81	554.09	-4770.11
Increase / (Decrease) in Provisions	-	-	389.65
Cash generated from operations	84972.73	-49087.07	-362426.8759
Interest paid	-	-	-
Income taxes paid	-	-1022.33	-1584.48
Dividends paid	-	-	-
Net cash from operating activities	84972.73	-50109.40	-364011.3559
Cash flows from investing activities			
Loans & Advances Given	-	-	-6200.00
Interest Income	-	-	18788.28
Net cash used in investing activities	0.00	0.00	12588.28
Cash flows from financing activities			
Proceeds from issue of share capital	-	-	-
Proceeds from short-term borrowings	-	53903.00	378743.00
Payment of short-term borrowings	-81090.00	-	-
Net cash used in financing activities	-81090.00	53903.00	378743.00
Net increase in cash and cash equivalents	3882.73	3793.60	27319.92
Cash and cash equivalents at beginning of period	32652.40	5332.47	5332.47
Cash and cash equivalents at end of period	36535.13	9126.08	32652.40

The statement of cash flows has been prepared under the indirect Method as set out in IND AS-7 Statement of cash flow notified under section 133 of the Companies Act 2013

For, P. B. FILMS LIMITED .
P. B. FILMS LIMITED

Pankaj Agrawal
Managing Director

PANKAJ AGRAWAL
MANAGING DIRECTOR
DIN: 00595868

Place: Kolkata
Date: 09 Nov 2024

'Annexure A'

Disclosures under Regulation 30 read with Para A Part A of Schedule III of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/4/2015 dated 09th September, 2015.

Sr No	Details of event that need to be provided	Mr. Somnath Naskar (DIN: 10465573)	Mr. Bidhan Sardar (DIN: 10464460)	Mrs. Nita Agarwal (DIN: 07092762)
1.	Reason for change viz. appointment	Appointment of Mr. Somnath Naskar (DIN: 10465573) as Additional Director (Non-Executive and Non-Independent).	Appointment of Mr. Bidhan Sardar (DIN: 10464460) as Additional Director (Non-Executive and Non-Independent).	Appointment of Mrs. Nita Agarwal (DIN: 07092762) as Additional Independent Woman Director.
2.	Date of appointment, re-appointment/ cessation & term of appointment/re- appointment;	Mr. Somnath Naskar (DIN: 10465573) appointed as Additional Director (Non-Executive and Non-Independent) w.e.f. 9 th November, 2024. His appointment by the Board as Non-Executive Non-Independent Director is subject to approval of the Shareholders of the Company at the ensuing General Meeting	Mr. Bidhan Sardar (DIN: 10464460) appointed as Additional Director w.e.f. 9 th November, 2024. His appointment by the Board as Non-Executive Non-Independent Director is subject to approval of the Shareholders of the Company at the ensuing General Meeting	Mrs. Nita Agarwal (DIN: 07092762) appointed Additional Independent Woman Director w.e.f. 9 th November, 2024. Her appointment by the Board as Non-Executive Independent Woman Director is subject to approval of the Shareholders of the Company at the ensuing General Meeting
3.	Brief profile (in case of appointment)	Mr. Somnath Naskar (DIN: 10465573) is graduate and has varied experience in the field of Operations and Management.	Mr. Bidhan Sardar (DIN: 10464460) is Graduate and has vast experience in Management and Administration field	Mrs. Nita Agarwal (DIN: 07092762) appointed Additional Woman Director (Independent and Non-Executive). She has Graduated from B R Ambedkar University and has more than 5 years experience in administration. She has served as Director in many other Companies in past which is expected to bring expert and independent view in the Company.
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA	NA	NA
5.	Information as required under BSE	In compliance with SEBI Letter dated June 14,	In compliance with SEBI Letter dated June 14,	In compliance with SEBI Letter dated June 14,

	circular Number LIST/COM/14/2018-19	2018 and BSE Circular LIST/COMP/14/2018-19 dated June 20, 2018, we wish to confirm that Mr. Somnath Naskar (DIN: 10465573) has not been debarred from holding the office of Director by virtue of any SEBI Order or any other Authority.	2018 and BSE Circular LIST/COMP/14/2018-19 dated June 20, 2018, we wish to confirm that Mr. Bidhan Sardar (DIN: 10464460) has not been debarred from holding the office of Director by virtue of any SEBI Order or any other Authority.	2018 and BSE Circular LIST/COMP/14/2018-19 dated June 20, 2018, we wish to confirm that Mrs. Nita Agarwal (DIN: 07092762) has not been debarred from holding the office of Director by virtue of any SEBI Order or any other Authority.
6.	Letter of Resignation along with detailed reason for resignation	Not applicable	Not applicable	Not applicable
7.	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship And membership of board committees, if any.	Not Applicable	Not Applicable	Not Applicable
8.	The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other Material reasons other than those provided.	Not Applicable	Not Applicable	Not Applicable