



P. B. FILMS LIMITED

CIN : L92100WB2007PLC119040

RO Add: 1st Floor, MMS Chamber, 4A, Council House Street, BBD Bagh, Kolkata-700001, West Bengal, India,

Tele : 033-4503 2991, e-mail : pbfilms2007@gmail.com

Web : www.pbfilms.in

Date: 26/07/2025

To,
Listing Compliances, CRD
BSE Ltd.,
P.J. Towers, Dalal Street,
Mumbai 400 001.

Dear Sir/Madam,

Sub: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-Appointment of Statutory Auditor

Ref.: Security Code No.: 539352

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), we wish to inform you that on the recommendation of the Audit Committee, the Board of Directors of the Company at its meeting held today i.e. 26th July, 2025 have considered and approved the appointment of M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of Mr. Sunil Beriwal (Membership No. 55302, Firm Registration No.: 327762E), Proprietor of Beriwal and Associates, Practicing Chartered Accountants with effect from 26th July, 2025, subject to approval of the Members at the ensuing Annual General Meeting of the Company.

Further, on the recommendation of the Audit Committee, the Board of Directors of the Company have proposed the appointment of M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants as Statutory Auditors for the 1st term of 5 consecutive years, subject to the approval by the Members at the ensuing Annual General Meeting of the Company.

Please find enclosed herewith information as required under Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No.: SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 in Annexure II.



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This is for your information and public at large.

Thanking you,

Yours faithfully,

For **P. B. FILMS LIMITED**

SNEHA RAY

MANAGING DIRECTOR

DIN: 05294801

ADDRESS: 1st Floor, MMS Chamber, 4A, Council House Street, BBD Bagh, Kolkata-700001

Encl: As above



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Annexure II

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11,2024

Sr No	Details of Events	Information of such events
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants appointed as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of Mr. Sunil Beriwal (Membership No. 55302, Firm Registration No.: 327762E), Proprietor of Beriwal and Associates, Practicing Chartered Accountants
2.	Date of appointment/ cessation (as applicable) & term of appointment;	At the Board Meeting held on 26 th July, 2025 subject to the approval by the Members at the ensuing Annual General Meeting of the Company
3.	Brief Profile (in case of appointment)	Brief profile is enclosed herewith
4.	Disclosure of relationships between directors (in case of appointment of a director).	None



M G S A & COMPANY **Chartered Accountant**

Shop No 6, Gayatrisharnam Complex,
Behind Chopra Katla , Rani Bazar Ind Area, Bikaner - 334002,

Phone: 8820929072

E-mail: mukeshsarswa6@gmail.com

M G S A & COMPANY

Chartered Accountants
Accuracy. Integrity. Insight.
Our numbers speak for your success.

ABOUT US

M G S A & Company is a professionally managed Chartered Accountancy firm offering a wide range of services in audit, taxation, finance, corporate law, and business advisory. We cater to a diverse clientele including individuals, startups, MSMEs, corporates, and financial institutions.

Backed by a team of experienced professionals, our approach combines in-depth technical knowledge with practical insight, ensuring services that are not just compliant, but also strategically aligned with client goals.

Built on the values of integrity, commitment, and a client-first philosophy, we aim to be more than just service providers — we aspire to be long-term partners in your financial growth journey. Whether navigating complex regulations or optimizing financial structures, we provide customized, scalable, and result-oriented solutions that add real value.

OUR SERVICES

1. Audit & Assurance

Audit and Assurance lie at the core of our firm's offerings. Our goal is not just regulatory compliance but to deliver actionable insights that strengthen internal systems, governance, and financial performance.

Key Offerings:

- Statutory Audit under the Companies Act, 2013
- Tax Audit under the Income Tax Act
- Internal Audit for evaluating controls and improving operational efficiency
- GST Audit and compliance review under GST laws
- Bank Audits – including Statutory & Concurrent audits for public and private banks

- Limited Review for interim financial reporting
- Stock & Inventory Audits for working capital optimization
- Certification Services under various legal and statutory frameworks



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2. Taxation Services (Direct & Indirect Taxes)

We provide end-to-end solutions in Direct and Indirect Taxation, ensuring full compliance with the latest laws while helping clients optimize tax exposure through proactive planning and risk management.

Direct Tax Services:

- Income Tax Return filing for Individuals, HUFs, Firms, LLPs, and Companies
- Advance Tax Calculation and Payment Assistance
- TDS Compliance and Return Filing
- Personal and Corporate Tax Planning
- Representation before Assessing Officers, CIT(A), and ITAT

Indirect Tax Services (GST):

- GST Registration and Advisory
 - Filing of GSTR-1, GSTR-3B, GSTR-9, and Reconciliation
 - Input Tax Credit (ITC) Optimization
 - GST Structuring, Impact Analysis, and Compliance Health Check
 - Representation in assessments and before GST Authorities
-

3. Corporate Law & Compliance

We offer complete legal and regulatory support to help businesses stay compliant with Company Law and LLP regulations.

Services Include:

- Formation and Incorporation of Companies, LLPs, and Partnership Firms
 - Drafting and Vetting of MOA & AOA
 - Annual ROC Filings, Event-based e-Forms, and DIN/DSC Compliance
 - Advisory on Corporate Governance, Board Practices, and Shareholder Matters
 - Restructuring, Conversion, and Closure of Business Entities
 - Company Law Consultancy and Secretarial Support
-



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LEADERSHIP TEAM

CA Mukesh Sharma

B.Com., FCA, CCA
Partner & Practice Head

CA Mukesh Sharma brings over 8 years of experience in audit, tax, and financial advisory. As the operational lead of the firm, he specializes in managing statutory audits, tax planning, GST advisory, and MSME consulting.

He is known for his detail-oriented approach and strategic thinking, particularly in financial structuring for small businesses and startups. Currently, he serves as Vice-Chairman of the Bikaner Branch of CIRC of ICAI.

Core Expertise:

- Statutory & Tax Audits
- Financial & Tax Planning
- GST Compliance and Advisory
- MSME Advisory and Certifications
- Internal Audits and Risk Review

CA Gaurav Agrawal

B.Com., FCA, CCA, DISA, FAFD, MSME Certified
Founder & Partner

CA Gaurav Agrawal is a multi-disciplinary professional with more than 7 years of experience in corporate law, audits, taxation, and forensic accounting. His qualifications include DISA (Diploma in Information Systems Audit) and FAFD (Forensic Accounting & Fraud Detection), making him uniquely positioned to handle digital compliance and fraud investigations.

He leads engagements related to concurrent audits of banks, corporate restructuring, and MSME financing. His advisory services are tailored to help businesses maintain financial integrity and operational agility.

Core Expertise:

- Bank Audits (Concurrent & Internal)
- Company Law & ROC Compliance
- Information Systems Audit (DISA)
- Fraud Detection & Forensic Analysis (FAFD)
- MSME Structuring and Loan Advisory



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FIRM OVERVIEW

Name of the Firm: M/s. M G S A & COMPANY

Firm Registration No. (FRN): 022481C

Registered Address: Shop No. 6, Gayatrisharnam Complex, Behind Chopra Katla, Rani Bazar
Industrial Area, Bikaner – 334001

PAN: ABXFA1743N

Partners

1. CA Mukesh Sharma (MRN: 310542)
2. CA Gaurav Agrawal (MRN: 434271)