



# **P. B. FILMS LIMITED**

**CIN : L92100WB2007PLC119040**

**RO Add: 1<sup>st</sup> 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,  
The Manager,  
Dept. of Corporate Services – CRD  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai 400001

**Ref : Stock Code – 539352**

**Sub: Outcome of the Board Meeting held on 26<sup>th</sup> July, 2025**

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Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we wish to inform you that the Board of Directors of the Company at its meeting held on Saturday, 26<sup>th</sup> July, 2025 commenced at 03:30 p.m. and concluded at 04:40 p.m. inter alia has transacted the following business:

1. Approved appointment of Ms. Somdatta Chaudhuri as Chief Financial Officer designated as Whole time Key Managerial Personnel with effect from 26<sup>th</sup> July, 2025.
2. Noted the Resignation placed by Sunil Beriwal (Membership No. 55302, Firm Registration No.: 327762E), Proprietor of Beriwal and Associates, Practicing Chartered Accountants as Statutory Auditors of the Company with immediate effect.
3. 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 26<sup>th</sup> July, 2025.

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 11<sup>th</sup> November, 2024



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Please take the same on your records.

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 I

**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	Appointment of Ms. Somdatta Chaudhuri as Chief Financial Officer designated as Whole time Key Managerial Personnel with effect from 26 <sup>th</sup> July, 2025
2.	Date of appointment/ <del>cessation</del> (as applicable) & term of appointment;	26 <sup>th</sup> July, 2025
3.	Brief Profile (in case of appointment)	Ms. Somdatta Chaudhuri holds Hons. Degree in Law and PG Diploma in Criminology and Forensic Audit and has more than 10 years of experience in working with various fields which includes share broking firm, real estate company, legal firm, etc. wherein she has held key positions and has proved to be exceptional in her job. Her appointment in the Company is expected to have positive impact on the performance of the Company
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable



Date: 26/07/2025

To,  
The Board of Directors  
P. B. Films Limited  
1st Floor, MMS Chamber,  
4A, Council House Street,  
BBD Bagh, Kolkata-700001

Dear Sir/Madam,

Subject: Resignation as Statutory Auditor of P. B. Films Limited

I, Sunil Beriwal, Membership No. 055302, Firm Registration No.: 327762E, Proprietor of Beriwal and Associates, Practicing Chartered Accountants, hereby tender my resignation from the post of Statutory Auditor of the Company with immediate effect i.e. 26<sup>th</sup> July, 2025.

The prime reason behind the resignation is that the work relating to audit of the Listed Company has increased manyfold which requires specific devotion of time and efforts. However, due to other professional commitments, I am unable to devote such considerable amount of time for the Audit of the Listed Company as well as to justify my other professional work simultaneously.

I would like to state that there are no other material reason for my resignation apart from the one stated above.

I have no objection if the Company files this resignation letter with the BSE, Registrar of Companies and other regulatory authorities, as required under the applicable law.

Please find enclosed herewith Annexure A as required under SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024

In accordance with Section 140(2) of the Companies Act, 2013 read with Rule 8 of the Companies (Audit and Auditors) Rules, 2014, I shall file Form ADT-3 with the Registrar of Companies within the stipulated timeframe.

I take this opportunity to thank the Board of Directors of the Company for the cooperation and support extended to me during my tenure as Statutory Auditors.

For Beriwal & Associates  
Name of the Auditor: Sunil Beriwal  
Chartered Accountant  
Membership No.:055302  
FRN: 327762E



**'Annexure A'**

<b>Sr No</b>	<b>Details of event that need to be provided</b>	<b>Information of such event</b>
1	Name of the listed entity/ <del>material</del> subsidiary	P. B. FILMS LIMITED
2	Details of the statutory auditor viz, name, address, phone number and email id	Name: Beriwal & Associates Address: 2A, Ganesh Chandra Avenue, Kolkata - 700013 Email ID: sunil_beriwal@hotmail.com
3	Date on which the statutory auditor was appointed and Date on which the term of the statutory auditor was scheduled to expire	Appointed as the Statutory Auditors of the Company for the first consecutive term of five years, from the conclusion of 15 <sup>th</sup> Annual General Meeting till the conclusion of the 19 <sup>th</sup> Annual General Meeting to be held in the year 2027
4	Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	I have completed the audit of the Standalone Financial Statements for the half year and year ended 31 <sup>st</sup> March, 2025 and the Audit Report issued on 30 <sup>th</sup> May, 2025
5	Detailed reasons for resignation	Refer resignation letter as enclosed
6	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	NA
7	Any other facts relevant to the resignation	NA



**Declaration**

1. I/ We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. I/ We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

For Beriwal & Associates

Name of the Auditor: Sunil Beriwal

Chartered Accountant

Membership No.: 055302

FRN: 327762E

Place: Kolkata

Date: 26/07/2025

Mobile No. - 84201 31845





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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 <sup>th</sup> 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

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### **M G S A & COMPANY**

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

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### **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.

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### **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
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**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

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**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)