



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: 30/05/2025

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 Rescheduled Board Meeting held on 30th May, 2025

Dear Sir,

We refer to our intimation for the Board Meeting dated 21st May, 2025 read with intimation for reschedule of the Board Meeting given on 28th May, 2025, we wish to to inform you that the Board of Directors of the Company at its rescheduled meeting held on Friday, 30th May, 2025 commenced at 3.30 p.m. and concluded at 05.30 p.m. inter alia has transacted the following business:

1. Approved the Audited Financial Results for the Half Year and Year ended 31.03.2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.
2. Adoption of amendment to the policy on determination of materiality of events or information in compliance with amended provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Industry Standard Note
3. Adoption of amendment to the policy on Insider Trading and Code for Fair Disclosure in compliance with amended provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015
4. Adoption of the Policy on Related Party Transactions
5. Appointment of Mr. Hemant Sharma, Practicing Company Secretary as Secretarial Auditor of the Company to issue Secretarial Audit Report for the Financial Year 2024-25 and 2025-26. Brief profile is enclosed herewith.
6. Appointment of Mr. Nand Kishore Sharma, Proprietor of KNS & Co, Practicing Company Secretary as Internal Auditor of the Company for the Financial Year 2025-26. Brief profile is enclosed herewith.



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7. Noting of Resignation placed by Mr. Somnath Naskar (DIN: 10465573) from the post of Non-Executive Non-Independent Director during the board meeting held today effective immediately. The Resignation Letter is enclosed herewith.

Kindly note that all the policies and codes stated at point 2 to 4 are available at the Website of the Company i.e. www.pbfilms.in

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



BERIWAL & ASSOCIATES

Chartered Accountants
2A, GANESH CHANDRA AVENUE,
KOLKATA-700013
Email : sunil_beriwal@hotmail.com

Independent Auditor's Report (Unmodified opinion) on Audited Standalone Half Yearly Financial Results and Year to Date Results of P.B. Films Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

To,
The Board of Directors,
P.B. FILMS COMPANY LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone half yearly financial results of **P.B. FILMS COMPANY LIMITED** (the company) for the half year ended 31st March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the





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2A, GANESH CHANDRA AVENUE,
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financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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





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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 results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.





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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.

Other matters

The statement includes the financial results for the half year ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 and published unaudited year to date figures up to the previous half year of the current financial year, which were subject to limited review by us.

Auditor's Report on standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

For BERIWAL & ASSOCIATES
Chartered Accountants

Sunil Beriwal
Proprietor
M. No.: 055302
F. No.: 327762E
UDIN No. 25055302BMIBWB8943



PLACE: Kolkata
DATE: 30/05/2025

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Statement of Standalone audited Results for the Half Year and Year ended 31/03/2025

		Six Months Ended			Year Ended		
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024	
		(Rs in Lakhs)					
Particulars		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
I	Revenue from Operations	15.00	-	-	15.00	-	
II	Other Income	22.44	0.00	18.79	22.44	18.79	
III	Total Revenue (I+II)	37.44	0.00	18.79	37.44	18.79	
IV	Expenses						
	a) Cost of Material Consumed	-	-	-	-	-	
	b) Purchase of Stock in trade	-	-	-	-	-	
	c) Changes in inventories of finished goods, Work in progress and stock in trade	-	-	-	-	-	
	d) Employee benefits expenses	3.14	5.18	6.56	8.32	12.56	
	e) Finance Cost	-	-	-	-	-	
	f) Depreciation and amortisation expenses	0.36	0.10	0.15	0.46	0.29	
	g) Other expenses	27.17	0.14	2.52	27.31	3.68	
	Total Expenses (IV)	30.67	5.42	9.23	36.09	16.53	
V	Profit/(loss) before exceptional items and tax (III-IV)	6.77	-5.42	9.56	1.35	2.26	
VI	Exceptional Items	-	-	-	-	-	
VII	Profit/(loss) Before Tax (V-VI)	6.77	-5.42	9.56	1.35	2.26	
VIII	Tax expense						
	a) Current Tax	0.00	0.00	0.00	0.00	0.44	
	b) Deffered Tax	0.24	0.28	0.00	0.52	0.63	
IX	Profit/ (Loss) for the period from continuing operations (VII-VIII)	6.53	-5.70	9.56	0.83	1.18	
X	Profit/ (Loss) from discontinued operations	-	-	-	-	-	
XI	Tax expense of discontinued operations	-	-	-	-	-	
XII	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	-	-	-	-	-	
XIII	Profit/ (Loss) for the period (IX+XII)	6.53	-5.70	9.56	0.83	1.18	
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	6.53	-5.70	9.56	0.83	1.18	
XVI	Total Paid up Capital (Face Value Rs. 10/- per Equity Share)	1441.76	1441.76	1441.76	1441.76	1441.76	
XVII	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	-	-	-	-458.27	-459.10	
XVII	Earning per equity share (for continuing operation):						
	(1) Basic	0.05	(0.04)	0.07	0.01	0.01	
	(2) Diluted	0.05	(0.04)	0.07	0.01	0.01	
XIX	Earning per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	
XX	Earning per equity share (for discontinued & continuing operation):						
	(1) Basic	0.05	(0.04)	0.07	0.01	0.01	
	(2) Diluted	0.05	(0.04)	0.07	0.01	0.01	

Notes-

- The above financial results for the half and year ended 31st March, 2025 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended) and were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, 30th May 2025 and the Statutory Auditors of the Company have issued an unmodified opinion thereon.
- As the company's business activity falls within a single primary business segment viz Films and Production Service and is a single geographical segment, The segment wise details are not applicable to the company as the company has no segment.
- Previous year figures have been regrouped or reclassified wherever necessary. The figures of the half year are the balancing figures between audited figures in respect of full financial year and reviewed year to date figures up to the half year of the current / previous financial year.
- The company have complied with Indian Accounting Standards (Ind AS) wherever applicable.

Place: Kolkata
Date: 30/05/2025By Order of the Board
For P. B. FILMS LIMITED**P. B. FILMS LIMITED**SNEHA RAY
MANAGING DIRECTORDIN: 05294891
Managing Director

Statement of Assets & Liabilities of P. B. FILMS LIMITED

Standalone Statement of Assets & Liabilities		
PARTICULARS	Amt in Lakhs	
	As at year ended 31/03/2025	As at year ended 31/03/2024
	AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	1.15	0.84
(B) Capital work-in-progress	0	0
(C) Investment Property	0	0
(D) Goodwill	0	0
(E) Other Intangible assets	0	0
(F) Intangible assets under development	0	0
(G) Biological Assets other than bearer plants	0	0
(H) Financial Assets	0	0
(i) Investments	0	0
(ii) Other Financial Assets	0	0
(iii) Loans	0	0
(I) Deferred tax assets (net)	3.59	4.12
(J) Other non-current assets	0	0
	0	0
2. Current assets		
(A) Inventories	0	0
(B) Financial Assets	0	0
(i) Investments	0	0
(ii) Trade receivables	103.26	95.98
(iii) Cash and cash equivalents	41.79	21.03
(iv) Bank balances other than (iii) above	2.96	11.62
(v) Loans	999.49	1439.21
(vi) Others (to be specified)	0	0
(C) Current Tax Assets (Net)	0	0
(D) Other current assets	92.14	89.61
	0	0
Total Assets	1244.38	1662.41
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	1441.76	1441.76
(B) Other Equity	-458.27	-459.10
	0	0
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities	0	0
(i) Borrowings	0	0
(ii) Trade payables	0	0
(iii) Other financial liabilities	0	0
(B) Provisions	0	0
(C) Deferred tax liabilities (Net)	0	0
(D) Other non-current liabilities	0	0
	0	0
(II) Current liabilities		
(A) Financial Liabilities	0	0
(i) Borrowings	237.68	653.74
(ii) Trade payables	17.42	14.36
(iii) Other financial liabilities	0	0
(B) Other current liabilities	5.43	10.29
(C) Provisions	0.36	1.35
(d) Current Tax Liabilities (Net)	0	0
	0	0
Total Equity and Liabilities	1244.38	1662.40

P. B. FILMS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2025

(Amt in Lakhs)

Particulars	Year Ended	
	31-Mar-25	31-Mar-24
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit After Tax	0.83	1.18
Adjustment for:		0
Depreciation	0.46	0.29
Provision for Tax	0.52	1.07
Loss/(Gain) on sale/Discard of Assets (Net)	-	-
Interest Income	(18.77)	(18.79)
Operating Profit before working capital changes	(16.95)	(16.24)
Changes in working capital :-		
Increase/(Decrease) in trade payables	3.06	(2.67)
Increase/(Decrease) in other current liabilities	(4.86)	(4.77)
Increase/(Decrease) in short term provision	(0.99)	0.39
(Increase)/Decrease in trade receivables	(7.29)	-0.35
(Increase)/Decrease in inventories	-	-
(Increase)/Decrease in other Assets	(2.54)	(318.91)
(Increase)/Decrease in loans and advances	0.00	(19.89)
Cash generated from Operations	(12.62)	(346.19)
Less:- Taxes paid (For previous year)	(29.57)	(362.43)
Net Cash generated from operations before extraordinary items	(29.57)	(364.01)
Extraordinary items	0.00	0.00
Net Cash generated from operating activities	(A)	(364.01)
B. CASH FLOW FROM INVESTING ACTIVITY		
Fixed Asset (Purchased) Sold/written off	(0.77)	-
Loan & Advance Given	439.73	(6.20)
Interest Received	18.77	18.79
Net Cash generated from Investing activities	(B)	12.59
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Borrowings	(416.06)	378.74
Net Cash generated from Financing activities	(C)	378.74
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	12.09	27.32
CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR	32.65	5.33
CASH & CASH EQUIVALENTS, AT THE END OF YEAR	44.75	32.65



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Date: 30/05/2025

To,
The Manager,
Dept. of Corporate Services - CRD
BSE LIMITED,
Mumbai-400001.

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements), Regulations, 2015.

DECLARATION

I, Sneha Ray, Managing Director (DIN: 05294801) of P. B. Films Limited (CIN - L92100WB2007PLC119040), hereby declare that, the Statutory Auditors of the Company, M/s. Beriwal & Associates (FRN: 327762E) have issued an Audit Report with Unmodified Opinion on the Audited Financial Results of the Company for the half year and year ended on 31st March, 2025. This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and disclosures Requirements) Regulations, 2015.

Kindly take this declaration on your record.

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



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Details of Outstanding Qualified Borrowings as on 31st March, 2025

Sr No.	Particulars	Amount (in Crores)
1	Outstanding Qualified Borrowings at the start of the financial year	6.53
2	Outstanding Qualified Borrowings at the end of the financial year	2.37
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in	0
4	Incremental borrowing done during the year (qualified borrowing)	7.03
5	Borrowings by way of issuance of debt securities during the year	0

For **P. B. FILMS LIMITED**

SNEHA RAY
MANAGING DIRECTOR
DIN: 05294801

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

Place: Kolkata

Date: 30/05/2025



HEMANT SHARMA & ASSOCIATES

Practicing Company Secretaries

HEMANT SHARMA

ACS, LLB, M.Com, B.Com (H)

Peer Review Certificate No. 4030 of 2023

Membership No. 42264 and Certificate of Practice No. 17411

INTRODUCTION

Hemant Sharma & Associates is a firm of Company Secretaries that provides comprehensive Legal, Secretarial and Management Advisory Services in the field of Corporate Laws, Listing Regulations, Private Equity, ESOPs, Corporate Restructuring, Advisory to Start-up's, etc. We believe in giving highly personalized and customized services to our clients.

We believe that Our success in our client success, therefore we always endeavor to deliver quick, affordable and effective services to our clients and make it easier for them to start and run their business smoothly without any hurdle.

CAREER

Hemant Sharma & Associates is headed by Mr. Hemant Sharma, an Associate Member of The Institute of Company Secretaries of India.

He has an overall experience of more than Nine years in corporates as well as in practice. He has an enriching experience in Due Diligence, Start-ups, Secretarial Audits, Company Law Matters, Drafting of Agreements and other legal matters.



Our Services



OUR APPROACH

We provide simplified, practical and implementable solutions to complex legal issues. We also provide solutions which are aligned to your business interests and integrated to your core values. We have come this far due to our passion and commitment towards enabling our clients gain a leadership position in their respective industry segments.

We believe in maintaining caliber, experience and enthusiasm of our team and also the integrity and effectiveness with which we organize and conduct affairs of our client.

We engage with you, to understand your requirements, focus on them to provide best suitable solutions. We have highest regard for integrity, ethics and core values; yours and ours.

It would be our privilege to render our services to your organization and we anxiously look forward to work with you and to have good, long-term and mutually beneficial association with your organization.

We remain committed to render our prompt and reliable services and co-operate at all time.

Our Valuable Clients



Inyt Technologies
Private Limited



Citizen Umbrella
Manufacturers Limited



Ideal Insurance Brokers
Private Limited



M and C Property
Development Private Limited



Sree Beharaji Mills
Private Limited



Bengal Gas
Company Limited



Multireach Media
Private Limited



Biz Hero India
Private Limited



Miss Art Garments
Private Limited



Vinsar Advisory Services
Private Limited



Parakh Projects
Private Limited



Sylogistic Infotech
Private Limited

and many more.....

***“The Dream is not what you see in sleep,
Dream is which does not let you sleep.”***

Dr. A.P.J. Abdul Kalam



Contact via Phone

Dial **+91-8282817578**
To reach us instantly. We are
waiting to hear from you !

Contact via E-mail

Look forward to your mail at
hemantsharmapcs@gmail.com
Expect us to respond within 24 hours

Visit our Office

Bhikhan Chand Market, Room No. 409,
4th Floor, 14/2, Old China Bazar Street,
Kolkata – 700001, West Bengal

This is on the personal request and not to solicit the clients

KSN & Company – Company Secretaries in Practice

KSN & Company is a professionally managed firm of Company Secretaries offering a comprehensive range of services in corporate compliance, governance, and regulatory advisory. The firm caters to businesses across various industries including listed companies, providing specialized guidance under the Companies Act, SEBI regulations, the Income Tax Act, Goods and Services Tax (GST) Laws, and other allied corporate laws.

The firm is led by **Mr. Nand Kishore Sharma**, A Member of The Institute of Company Secretaries of India (**ICSI**) and a Member of The Institute of Chartered Accountants of India (**ICAI**). He also serves as a **GST faculty member at the Bhawanipur Education Society College, Kolkata**. With over a decade of robust experience in both corporate roles and professional practice, Mr. Sharma brings comprehensive legal, financial, and compliance expertise including statutory and tax audits, making him a trusted advisor to businesses navigating complex regulatory environments.

Our Services

At KSN & Company, we offer end-to-end support across a wide range of corporate legal and compliance functions, including:

- Incorporation and structuring of companies, LLPs, and other entities
- Legal and financial due diligence
- Secretarial audits and Internal audits under the Companies Act 2013
- Drafting and maintenance of statutory registers, resolutions, and minutes
- Drafting of various legal documents
- Preparation and maintenance of books of accounts
- Regulatory filings under the Companies Act, Income Tax Act and GST laws
- GST registration, return filing, GST audits and reconciliations
- TDS compliance and returns
- Appearance and representation before the National Company Law Tribunal (NCLT)
- Representation before tax authorities and appellate forums of GST & Income Tax
- Ongoing compliance management and advisory on corporate governance best practices

Our Approach

- Our approach is centered on professionalism and precision. We prioritize understanding each client's business model, operational challenges, and strategic goals to deliver solutions that are not only legally compliant but also commercially practical.
- We combine technical proficiency with a proactive mindset, ensuring our clients remain informed, compliant, and confident in all regulatory matters. Our collaborative working style allows us to build lasting relationships grounded in trust and reliability.

Our Objectives

- To assist organizations in achieving seamless regulatory compliance across jurisdictions.
- To promote strong corporate governance frameworks that enhance accountability and transparency.
- To deliver advisory services that support strategic decision-making and organizational resilience.
- To continuously adapt and innovate in line with evolving legal and regulatory landscapes.
- To maintain the highest standards of ethics, integrity, and client-centric service.

At KSN & Company, our mission is to be a trusted compliance and governance partner to our clients by delivering timely, transparent, and value-driven services that support their long-term growth, risk mitigation, and sustainability.

Date: 30/05/2025

From:
Somnath Naskar
Kolkata

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

Dear Sir/Madam,

Subject: Resignation from the post of Non-Executive Director (Non-Independent) of P. B. Films Limited

Due to my other pre-occupation and other professional commitment, I will unfortunately not be able to devote the requisite time as an Non-Executive Non-Independent Director on the board of the Company and wish to step down from the Board with immediate effect.

Please accept this letter as my resignation from my position as Non-Executive Director (Non-Independent) on the Board of the Company.

It has been an honour and a pleasure working with fellow board members and the management of the Company. I wish the company continued success and will be watching the progress of the Company with great interest from the side lines.

Thanks and regards,

Yours truly,


Somnath Naskar
DIN: 10465573