



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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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

P. B. FILMS LIMITED						
CIN: L92100WB2007PLC119040						
ADDRESS: 1st Floor, MMS Chamber, 4A, Council House Street, BBD Bagh, Kolkata-700001, West Bengal, India,						
Tel: 033-4503 2991 Email: pbfilms2007@gmail.com, Website: www.pbfilms.in						
Statement of Standalone audited Results for the Half Year and Year ended 31/03/2025						
(Rs in Lakhs)						
		Six Months Ended			Year Ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
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) Deferred 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: 30/05/2025

By Order of the Board
For P. B. FILMS LIMITED
P. B. FILMS LIMITED
Sneha Ray
SNEHA RAY
MANAGING DIRECTOR
DIN: 05294801
Managing Director

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

Standalone Statement of Assets & Liabilities		
	Amt in Lakhs	
PARTICULARS	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	0	0
(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
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	0	0
(I) Non-current liabilities	0	0
(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	0	0
(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
<u>A. CASH FLOW FROM OPERATING ACTIVITY</u>		
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)
<u>Changes in working capital :-</u>		
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)	0.00	1.58
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)	(29.57)
<u>B. CASH FLOW FROM INVESTING ACTIVITY</u>		
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)	457.73
<u>C. CASH FLOW FROM FINANCING ACTIVITY</u>		
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