



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 : pbfilms2007@gmail.com
CIN : L92100WB2007PLC119040

Date: 15/11/2024

To

The Manager

Department of Corporate Services - CRD

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400092

Dear Sir,

Ref : Stock Code – 539352

Sub: Submission of Documents under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Half year and year ended 31st March, 2024.

As required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith following documents for the half year ended 31st March, 2024 for your reference and records.

1. Audited Financial Results for the Half Year and Year ended 31st March, 2024
2. Auditors' Report
3. Cash Flow Statement
4. Declaration for unmodified opinion

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



Independent Auditor's Report (Unmodified opinion) on Audited Standalone Half Yearly Financial Results and Year to Date Results of P. B. Films 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 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 LIMITED (the company) for the half year ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, 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, 2024 as well as the year to date results for the period from 1st April, 2023 to 31st March, 2024.

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 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 half yearly 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 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.

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, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 and published unaudited year to date figures up to 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

Firm's Registration No.: 327762E

Sunil Beriwal
(Proprietor)

Membership No.: 055302



UDIN: 24055302BKAEPA8451

Date: 21/05/2024

Place: Kolkata

P. B. FILMS LIMITED

CIN: L92100WB2007PLC119040

ADDRESS: ANUPAM CHAMBER 1B 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 audited Results for the Half Year and Year ended 31/03/2024

| Particulars | Rs. in '00 | | | | |
|--|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| | Six Months Ended | | | Year Ended | |
| | 31-03-2024 (Audited) | 30.09.2023 03-01-1900 | 31-03-2023 (Audited) | 31-03-2024 (Audited) | 31-03-2023 (Audited) |
| I Revenue from Operations | | | | | |
| II Other Income | 18788.28 | 0.00 | 5026.44 | 18788.28 | 5026.04 |
| III Total Revenue (I+II) | 18788.28 | 0.00 | 5026.44 | 18788.28 | 5026.04 |
| IV Expenses | | | | | |
| a) Cost of Material Consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Purchase of Stock in trade | 0.00 | 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 | 0.00 |
| d) Employee benefits expenses | 6559.00 | 6000.00 | 6800.00 | 12559.00 | 16780.00 |
| e) Finance Cost | 0 | 0.00 | 0.00 | 0 | 0 |
| f) Depreciation and amortisation expenses | 145.93 | 145.93 | 119.65 | 291.87 | 239.30 |
| g) Other expenses | 2523.36 | 1155.41 | 2841.70 | 3678.77 | 11684.31 |
| Total Expenses (IV) | 9228.29 | 7301.34 | 9761.35 | 16529.64 | 28703.61 |
| V Profit/(loss) before exceptional items and tax (III-IV) | 9559.99 | -7301.34 | -4734.91 | 2258.64 | -23674.57 |
| VI Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII Profit/(loss) Before Tax (V-VI) | 9559.99 | -7301.34 | -4734.91 | 2258.64 | -23674.57 |
| VIII Tax expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| a) Current Tax | 2390.00 | 0.00 | 0.00 | 444.39 | 762.94 |
| b) Deferred Tax | 315.17 | 315.16 | 381.47 | 630.33 | 762.94 |
| Profit/ (Loss) for the period from continuing operations (VII-VIII) | 6854.82 | -7616.50 | -5116.38 | 1183.92 | -24437.51 |
| IX Profit/ (Loss) from discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI Tax expense of discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Profit/ (Loss) from discontinuing operations (after tax) (X-IX) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII Profit/ (Loss) for the period (IX+XII) | 6854.82 | -7616.50 | -5116.38 | 1183.92 | -24437.51 |
| XIV Other Comprehensive Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| A. (i) Items that will not be reclassified to profit or loss | 0.00 | 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 | 0.00 |
| B. (i) Items that will be reclassified to profit or loss | 0.00 | 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 | 0.00 |
| XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period) | 6854.82 | -7616.50 | -5116.38 | 1183.92 | -24437.51 |
| XVI Total Paid up Capital (Face Value Rs. 10/- per Equity Share) | 1441762.50 | 1441762.50 | 1441762.50 | 1441762.50 | 1441762.50 |
| XVII Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year | - | - | - | -459095.29 | -459250.20 |
| XVIII Earning per equity share (for continuing operation): | | | | | |
| (1) Basic | 0.05 | -0.05 | -0.04 | 0.01 | -0.17 |
| (2) Diluted | 0.05 | -0.05 | -0.04 | 0.01 | -0.17 |
| 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 | -0.05 | -0.04 | 0.01 | -0.17 |
| (2) Diluted | 0.05 | -0.05 | -0.04 | 0.01 | -0.17 |

Notes-

- The unaudited financial results of the company for the six months ended 31st March 2024 have been approved by the board of directors of the company at its meeting held on 21.05.2024. the figures for the half year ended 31st March 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 31st March 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 31st March 2024 have been prepared above 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 31/03/2024. Opening: 0, Received: 0, Resolved: 0, Closing: 0.

By Order of the Board
For P. B. FILMS LIMITED

P. B. FILMS LIMITED
Pankaj Agrawal
PANKAJ AGRAWAL
MANAGING DIRECTOR
DIN: 00595868

Place: Kolkata
Date: 21/05/2024

P. B. FILMS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2024

(Amt in 00)

| Particulars | Year Ended | |
|--|------------------------|--------------------|
| | 31-Mar-24 | 31-Mar-23 |
| A. CASH FLOW FROM OPERATING ACTIVITY | | |
| Profit After Tax | 1183.92 | (23674.57) |
| Adjustment for: | | |
| Depreciation | 291.87 | 239.30 |
| provision for Tax | 1074.72 | - |
| Loss/(Gain) on sale/Discard of Assets (Net) | - | (2.60) |
| Interest Income | (18788.28) | - |
| Operating Profit before working capital changes | (16237.77) | (23437.87) |
| Changes in working capital :- | | |
| Increase/(Decrease) in trade payables | (2665.65) | (8709.56) |
| Increase/(Decrease) in other current liabilities | (4770.11) | 7427.21 |
| Increase/(Decrease) in short term provision | 389.65 | - |
| (Increase)/Decrease in trade receivables | (350.00) | 3330.00 |
| (Increase)/Decrease in inventories | - | - |
| (Increase)/Decrease in other Assets | (318907.00) | 5847.16 |
| (Increase)/Decrease in loans and advances | (19886.00) | (274724.96) |
| Cash generated from Operations | (346189.11) | (266830.15) |
| Less:- Taxes paid (For previous year) | 1584.48 | 0.00 |
| Net Cash generated from operations before extraordinary items | (364011.36) | (290268.02) |
| Extraordinary items | 0.00 | 0.00 |
| Net Cash generated from operating activities | (A) (364011.36) | (290268.02) |
| B. CASH FLOW FROM INVESTING ACTIVITY | | |
| Fixed Asset (Purchased) Sold/written off | - | 4660.00 |
| Loan & Advance Given | (6200.00) | 1000.00 |
| Interest Received | 18788.28 | - |
| Net Cash generated from Investing activities | (B) 12588.28 | 5660.00 |
| C. CASH FLOW FROM FINANCING ACTIVITY | | |
| Proceeds from Borrowings | 378743.00 | 275000.00 |
| Net Cash generated from Financing activities | (C) 378743.00 | 275000.00 |
| Net Increase/(Decrease) in cash and cash equivalents (A+B+C) | 27319.92 | (9608.02) |
| CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR | 5332.47 | 14940.49 |
| CASH & CASH EQUIVALENTS, AT THE END OF YEAR | 32652.39 | 5332.47 |

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

| Standalone Statement of Assets & Liabilities | | |
|--|-----------------------------|-----------------------------|
| PARTICULARS | Amt in '00 | |
| | As at year ended 31/03/2024 | As at year ended 31/03/2023 |
| | AUDITED | AUDITED |
| ASSETS | | |
| 1. Non-current assets | | |
| (A) Property, Plant and Equipment | 841.85 | 1133.72 |
| (B) Capital work-in-progress | 0.00 | 0.00 |
| (C) Investment Property | 0.00 | 0.00 |
| (D) Goodwill | 0.00 | 0.00 |
| (E) Other Intangible assets | 0.00 | 0.00 |
| (F) Intangible assets under development | 0.00 | 0.00 |
| (G) Biological Assets other than bearer plants | 0.00 | 0.00 |
| (H) Financial Assets | 0.00 | 0.00 |
| (i) Investments | 0.00 | 0.00 |
| (ii) Other Financial Assets | 0.00 | 0.00 |
| (iii) Loans | 0.00 | 0.00 |
| (I) Deferred tax assets (net) | 4115.54 | 4745.87 |
| (J) Other non-current assets | 0.00 | 15000.00 |
| | 0.00 | 0.00 |
| 2. Current assets | | |
| (A) Inventories | 0.00 | 0.00 |
| (B) Financial Assets | 0.00 | 0.00 |
| (i) Investments | 0.00 | 0.00 |
| (ii) Trade receivables | 95977.07 | 95627.07 |
| (iii) Cash and cash equivalents | 21034.59 | 1889.69 |
| (iv) Bank balances other than (iii) above | 11617.81 | 3442.78 |
| (v) Loans | 1439214.78 | 1079375.12 |
| (vi) Others (to be specified) | 0.00 | 0.00 |
| (C) Current Tax Assets (Net) | 0.00 | 0.00 |
| (D) Other current assets | 89605.07 | 89340.86 |
| | 0.00 | 0.00 |
| Total Assets | 1662406.71 | 1290555.11 |
| EQUITY AND LIABILITIES | | |
| 1. Equity | | |
| (A) Equity Share capital | 1441762.50 | 1441762.50 |
| (B) Other Equity | -459095.29 | -459250.00 |
| | 0.00 | 0.00 |
| 2. Liabilities | | |
| (I) Non-current liabilities | | |
| (A) Financial Liabilities | 0.00 | 0.00 |
| (i) Borrowings | 0.00 | 0.00 |
| (ii) Trade payables | 0.00 | 0.00 |
| (iii) Other financial liabilities | 0.00 | 0.00 |
| (B) Provisions | 0.00 | 0.00 |
| (C) Deferred tax liabilities (Net) | 0.00 | 0.00 |
| (D) Other non-current liabilities | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| (II) Current liabilities | | |
| (A) Financial Liabilities | 0.00 | 0.00 |
| (i) Borrowings | 653743.00 | 275000.00 |
| (ii) Trade payables | 14358.66 | 17024.31 |
| (iii) Other financial liabilities | 0.00 | 0.00 |
| (B) Other current liabilities | 1350.29 | 15057.66 |
| (C) Provisions | 10287.55 | 960.64 |
| (d) Current Tax Liabilities (Net) | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Total Equity and Liabilities | 1662406.71 | 1290555.11 |



P. B. FILMS LIMITED

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West Bengal, India, Tele : +91 9883035050

Web : www.pbfilms.in

e-mail : pbfilms2007@gmail.com

CIN : L92100WB2007PLC119040

Date: 21/05/2024

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, Pankaj Agrawal (DIN: 00595868), Managing Director of P. B. Films Limited (CIN - L92100WB2007PLC119040), hereby declare that, the Statutory Auditors of the Company, M/s. Beriwal and 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, 2024. 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**

PANKAJ AGRAWAL
MANAGING DIRECTOR

DIN: 00595868

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