



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: 30/05/2026

The Manager

Dept. of Corporate Services,

BSE Ltd,

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400 001

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 Quarter and Year ended 31st March, 2026

Dear Sir,

As required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 read with clarification issued by BSE vide its email dated 23rd April, 2024 on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, we are enclosing herewith following documents for the quarter and year ended 31st March, 2026 for your reference and records.

1. Audited Financial Results for the Half and Year ended 31st March, 2026
2. Auditors' Report
3. Cash Flow Statement
4. Declaration for unmodified opinion
5. Details on Qualified Borrowings

Please take the same on your records.

Thanking you,

Yours Faithfully,

For **P. B. FILMS LIMITED**

SNEHA RAY
Digitally signed by SNEHA RAY
Date: 2026.05.30 17:35:59
+05'30'

**SNEHA RAY
MANAGING DIRECTOR**

DIN: 05294801

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

Encl – As above

MGSA & COMPANY

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

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 LIMITED** (the company) for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, 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) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other Accounting Principles generally accepted in India, of the Net Profit and other Comprehensive income and other financial information for the half year ended 31st March, 2026 as well as the year-to-date results for the period from 1st April, 2025 to 31st March, 2026.

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 Code of

Shop No 6, Gayatrisharnam Complex, Behind Chopra Katla, Rani Bazar Ind Area, Bikaner -334001



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Ethics issued by the Institute of Chartered Accountants of India (ICAI) 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 made 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, 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 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



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misstatement when it exists. Misstatement 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 decision of users taken on the basis of these standalone financial results.

As part of an Audit in accordance with SAs, we exercise professional judgement 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 event 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 the 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, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and published unaudited year to date figures up to third 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 M/S MGSA & COMPANY

Chartered Accountants

Mukesh Sharma

CA Mukesh Sharma

(Partner)

Membership No.: 310542

Firm's Registration No.: 022481C

Peer Review Certificate No.: 022043

UDIN: 26310542WEYSNI2033



Dated: 30/05/2026

Place: Bikaner



P. B. FILMS LIMITED

CIN : L92100WB2007PLC119040

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

Web : www.pbfilms.in

Date: 30/05/2026

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 M G S A & Company (Firm Registration Number: 022481C) 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, 2026. 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**
P. B. FILMS LIMITED

SNEHA RAY Managing Director
MANAGING DIRECTOR
DIN: 05294801

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

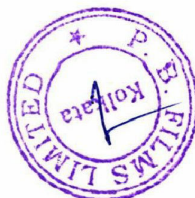
P. B. FILMS LIMITED					
CIN: L92100WB2007PLC119040					
ADDRESS: 1st Floor, MMS Chamber, 4A, Council House Street, BBD Bagh, Kolkata-700001, West Bengal, India,					
Tel: 033-4503 2991 Email: pbfilms2007@gmail.com, Website: www.pbfilms.in					
Statement of Standalone audited Results for the Half Year and Year ended 31/03/2026					
(Rs in Lakhs)					
	Six Months Ended			Year Ended	
	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
Particulars	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue from Operations	15.00	-	15.00	15.00	15.00
II Other Income	9.85	0.07	22.44	9.92	22.44
III Total Revenue (I+II)	24.85	0.07	37.44	24.92	37.44
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	1.39	1.18	3.14	2.57	8.32
e) Finance Cost	-	-	-	-	-
f) Depreciation and amortisation expenses	0.37	0.25	0.36	0.62	0.46
g) Other expenses	8.51	1.62	27.17	10.13	27.31
Total Expenses (IV)	10.27	3.05	30.67	13.32	36.09
V Profit/(loss) before exceptional items and tax (III-IV)	14.58	-2.98	6.77	11.60	1.35
VI Exceptional Items	-	-	-	-	-
VII Profit/(loss) Before Tax (V-VI)	14.58	-2.98	6.77	11.60	1.35
VIII Tax expense					
a) Current Tax	-	-	-	-	-
b) Deferred Tax	0.21	0.23	0.24	0.44	0.52
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	14.37	-3.21	6.53	11.16	0.83
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)	14.37	-3.21	6.53	11.16	0.83
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)	14.37	-3.21	6.53	11.16	0.83
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	-	-	-	-448.05	-458.26
Earning per equity share (for continuing operation):					
(1) Basic	0.10	-0.02	0.05	0.08	0.01
(2) Diluted	0.10	-0.02	0.05	0.08	0.01
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
Earning per equity share (for discontinued & continuing operation):					
(1) Basic	0.10	-0.02	0.05	0.08	0.01
(2) Diluted	0.10	-0.02	0.05	0.08	0.01

Notes:-

1. The above financial results for the half and year ended 31st March, 2026 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 30th May 2026 and the Statutory Auditors of the Company have issued an unmodified opinion thereon.

2. 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.
3. 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.
4. The company have complied with Indian Accounting Standards (Ind AS) wherever applicable.

Place: Kolkata
Date: 30/05/2026



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

Statement of Assets & Liabilities of P. B. FILMS LIMITED		
Standalone Statement of Assets & Liabilities	Amt in Lakhs	
	As at year ended 31/03/2026	As at year ended 31/03/2025
PARTICULARS	AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	1.11	1.15
(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	221.74	0
(ii) Other Financial Assets	0	0
(iii) Loans	0	0
(I) Deferred tax assets (net)	3.15	3.59
(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	99.10	103.26
(iii) Cash and cash equivalents	32.31	41.79
(iv) Bank balances other than (iii) above	26.76	2.96
(v) Loans	968.35	999.49
(vi) Others (to be specified)	0	0
(C) Current Tax Assets (Net)	0	0
(D) Other current assets	91.10	92.14
Total Assets	1443.62	1244.38
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	1441.76	1441.76
(B) Other Equity	-448.04	-458.27
	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	430.58	237.68
(ii) Trade payables	17.19	17.42
(iii) Other financial liabilities	0	0
(B) Other current liabilities	0.13	5.43
(C) Provisions	2.00	0.36
(d) Current Tax Liabilities (Net)	0	0
	0	0
Total Equity and Liabilities	1443.62	1244.38

P. B. FILMS LIMITED

Indra Ray
Managing Director



P. B. FILMS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2026

(Amt in Lakhs)

Particulars		Note	Year Ended	
			31-Mar-26	31-Mar-25
<u>A. CASH FLOW FROM OPERATING ACTIVITY</u>				
Net Profit After Tax			10.22	0.83
Adjustment for:				
Depreciation and amortisation expenses			0.63	0.46
Provision for Tax			1.38	0.52
Dividend income			(1.23)	
Interest Income			(6.15)	(18.77)
Operating Profit before working capital changes			4.85	(16.95)
<u>Changes in working capital :-</u>				
Increase/(Decrease) in trade payables			(0.23)	3.06
Increase/(Decrease) in other current liabilities			(5.30)	(4.86)
Increase/(Decrease) in short term provision			1.64	(0.99)
(Increase)/Decrease in trade receivables			4.16	(7.29)
(Increase)/Decrease in inventories			-	-
(Increase)/Decrease in other current Assets			1.04	(2.54)
(Increase)/Decrease in loans and advances			13.40	-
			14.72	(12.62)
Cash generated from Operations			19.58	(29.57)
Less:- Taxes paid (net)			0.94	0.00
Net Cash generated from operations before extraordinary items			18.64	(29.57)
Extraordinary items			0.00	0.00
Net Cash generated from operating activities	(A)		18.64	(29.57)
<u>B. CASH FLOW FROM INVESTING ACTIVITY</u>				
Purchase of property plant and equipment			(0.58)	(0.77)
Purchase of Equity Instruments			(221.74)	0.00
Loan & Advance Given			17.73	439.73
Interest Received			6.15	18.77
Dividend received			1.23	
Net Cash generated from Investing activities	(B)		(197.22)	457.73
<u>C. CASH FLOW FROM FINANCING ACTIVITY</u>				
Proceeds from Short term Borrowings			192.90	(416.06)
Net Cash generated from Financing activities	(C)		192.90	(416.06)
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)			14.32	12.09
CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR			44.75	32.65
CASH & CASH EQUIVALENTS, AT THE END OF YEAR	9		59.07	44.75

components of cash and cash equivalents	Year Ended	
	31-Mar-26	31-Mar-25
cash on hand	32.31	41.79
Balances with banks in current accounts	26.26	2.96
cash and cash equivalents as per cash flow statement	58.57	44.75
Other Bank Balance		
Bank Deposit having maturity of greater than 12 months	0.50	-
cash and Bank balance as per balance sheet	59.07	44.75

P. B. FILMS LIMITED

 Mane Ray
 Managing Director
