



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: 12/11/2025

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 scheduled Board Meeting held on November 12, 2025

Dear Sir,

This is to inform you that the Board of Directors of the Company at its meeting held on Wednesday, November 12, 2025 commenced at 06:00 pm and concluded at 06:45 p.m. inter alia has transacted the following business:

1. Approved the unaudited Financial Results for the Half year ended 30.09.2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.

Please take the same on your records.

Thanking you,

Yours Faithfully,

For P. B. FILMS LIMITED

SNEHA RAY

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SNEHA RAY
Date: 2025.11.12
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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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Tel: 033-4503 2991 Email: pbfilms2007@gmail.com, Website: www.pbfilms.in				
Statement of Standalone Unaudited Results for the Quarter and Half year ended 30/09/2025				
Particulars	Six Month Ended			Rs. in Lakhs
	30/09/2025	30/09/2024	31/03/2025	Previous Year Ended
	(Un-Audited)	(Un-Audited)	(Audited)	(Audited)
I Revenue from Operations	0.00	-	15.00	15.00
II Other Income	0.07	-	22.44	22.44
III Total Revenue (I+II)	0.07	0.00	37.44	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	1.18	5.18	3.14	8.32
e) Finance Cost	-	-	-	-
f) Depreciation and amortisation expenses	0.25	0.10	0.36	0.46
g) Other expenses	1.62	0.14	27.17	27.31
Total Expenses (IV)	3.05	5.42	30.67	36.09
V Profit/(loss) before exceptional items and tax (III-IV)	-2.98	-5.42	6.77	1.35
VI Exceptional Items	-	-	-	-
VII Profit/(loss) Before Tax (V-VI)	-2.98	-5.42	6.77	1.35
VIII Tax expense				
a) Current Tax	-	-	-	-
b) Deferred Tax	0.23	0.28	0.25	0.52
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	-3.21	-5.70	6.53	0.82
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)	-3.21	-5.70	6.53	0.82
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)	-3.21	-5.70	6.53	0.82
XVI Total Paid up Capital (Face Value Rs. 10/- per Equity Share)	1,441.76	1,441.76	1,441.76	1,441.76
XVII Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	-	-	-	-458.26
XVIII Earning per equity share (for continuing operation):				
(1) Basic	(0.0022)	(0.0400)	0.0453	0.0057
(2) Diluted	(0.0022)	(0.0400)	0.0453	0.0057
XIX Earning per equity share (for discontinued operation):				
(1) Basic	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00
XX Earning per equity share (for discontinued & continuing operation):				
(1) Basic	(0.0022)	(0.0400)	0.0453	0.0057
(2) Diluted	(0.0022)	(0.0400)	0.0453	0.0057

Notes-

1. The above Unaudited Financial Results for the Half year Ended 30th September, 2025 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), Regulations, 2015 (as amended) and were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on 12/11/2025.

2. The Standalone un-audited Financial Results for the Half year ended 30.09.2025 are un-audited and the Statutory Auditors have carried out a Limited Review of the above financial results and issued an unqualified opinion thereon.

5. Previous year figures have been regrouped or reclassified wherever necessary.

Place: Kolkata
Date: 12/11/2025



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

SNEHA RAY
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Date: 2025.11.12 18:38:44 +05'30'
SNEHA RAY
MANAGING DIRECTOR
DIN: 05294801

Statement of Assets & Liabilities of P. B. FILMS LIMITED		
Standalone/Consolidated Statement of Assets & Liabilities	Amount in Lakh	
	As at year ended 30/09/2025	As at year ended 31/03/2025
PARTICULARS	UN-AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	0.90	1.15
(B) Capital work-in-progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible assets	-	-
(F) Intangible assets under development	-	-
(G) Biological Assets other than bearer plants	-	-
(H) Financial Assets	-	-
(i) Investments	73.25	-
(ii) Other Financial Assets	-	-
(iii) Loans	-	-
(I) Deferred tax assets (net)	3.36	3.59
(J) Other non-current assets	-	-
2. Current assets		
(A) Inventories	-	-
(B) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	145.32	103.26
(iii) Cash and cash equivalents	35.05	41.79
(iv) Bank balances other than (iii) above	0.27	2.96
(v) Loans	1058.34	999.49
(vi) Others (to be specified)	-	-
(C) Current Tax Assets (Net)	-	-
(D) Other current assets	114.85	92.14
Total Assets	1432.14	1244.38
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	1441.76	1441.76
(B) Other Equity	-461.48	-458.27
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(B) Provisions	-	-
(C) Deferred tax liabilities (Net)	-	-
(D) Other non-current liabilities	-	-
(II) Current liabilities		
(A) Financial Liabilities	-	-
(i) Borrowings	231.99	237.68
(ii) Trade payables	210.03	17.42
(iii) Other financial liabilities	-	-
(B) Other current liabilities	9.48	5.43
(C) Provisions	0.36	0.36
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	1432.14	1244.38

Place: Kolkata
Date: 12/11/2025



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

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Date: 2025.11.12 18:37:46
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SNEHA RAY
MANAGING DIRECTOR
DIN: 05294801

P. B. FILMS LIMITED			
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30/09/2025		Amt in Lakhs	
Particulars		Year Ended	
		30-Sep-25	31-Mar-25
A. CASH FLOW FROM OPERATING ACTIVITY			
Profit After Tax		(3.21)	0.82
Adjustment for:			
Depreciation		0.25	0.46
Provision for Tax		0.23	0.52
Interest Income		0.00	(18.77)
Dividend Income		(0.07)	0.00
Operating Profit before working capital changes		(2.72)	(16.95)
Changes in working capital :-			
Increase/(Decrease) in trade payables		192.61	3.06
Increase/(Decrease) in other current liabilities		4.05	(4.86)
Increase/(Decrease) in short term provision		0.00	(0.99)
(Increase)/Decrease in trade receivables		(42.16)	(7.29)
(Increase)/Decrease in inventories		0.00	-
(Increase)/Decrease in other Assets		(22.69)	(2.54)
(Increase)/Decrease in loans and advances		0.00	-
Cash generated from Operations		131.81	(12.62)
Less:- Taxes paid (For previous year)		129.09	(29.58)
Net Cash generated from operations before extraordinary items		129.09	(29.58)
Extraordinary items		0.00	0.00
Net Cash generated from operating activities	(A)	129.09	(29.58)
B. CASH FLOW FROM INVESTING ACTIVITY			
Fixed Asset (Purchased) Sold		0.00	(0.77)
Loan & Advance Given		(58.85)	439.73
Interest Received		0.00	18.77
Investment In shares		(73.25)	0.00
Dividend Received		0.07	0.00
Net Cash generated from Investing activities	(B)	(132.03)	457.73
C. CASH FLOW FROM FINANCING ACTIVITY			
Proceeds/Repayment from/of Borrowings		(5.69)	(416.06)
Net Cash generated from Financing activities	(C)	(5.69)	(416.06)
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		(8.64)	12.09
CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR		44.75	32.65
CASH & CASH EQUIVALENTS, AT THE END OF YEAR		36.12	44.75
Note:			
The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard (AS) - 3 on "Cash Flow Statements".			

Place: Kolkata
Date: 12/11/2025

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

SNEHA
RAY

Digitally signed by
SNEHA RAY
Date: 2025.11.12
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SNEHA RAY
MANAGING DIRECTOR
DIN: 05294801



LIMITED REVIEW REPORT

To
P. B. FILMS LIMITED

We have reviewed the accompanying statement of standalone unaudited financial results of **P. B. FILMS LIMITED** for the Half year ended **September 30, 2025**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", - issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR M/S MGSA & COMPANY

Chartered Accountants

Firm's Registration No.: 022481C

**MUKESH
SHARMA**

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MUKESH SHARMA
Date: 2025.11.12
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Mukesh Sharma
(Partner)

Membership No.: 310542

UDIN: 25310542BMNVJ06128

Place: Bikaner

Dated: 12/11/2025

