



3B FILMS LIMITED

(Formerly known as 3B Films Private Limited)

CIN: U25200GJ2014PLC080685

Registered Office: SF 220 Pancham Icon, Besides D-Mart, Vasna Road, Vadodara 390007, Gujarat, India.

Corporate/Factory Office: Block No 1241 1242 1243 1244, Padra Jambusar Highway, Masar, Padra, Vadodara 391421, Gujarat, India.

E-mail ID: accounts@3bfilms.com

Website: www.3bfilms.com

Telephone No: +91 997942 6000

To
Bombay Stock Exchange Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001.
SCRIP CODE: 544412

Date: November 13, 2025

Sub.: Discrepancies in Financial Results for the Half year ended on September 30, 2025.

Respected Sir/Madam,

In respect to the discrepancies received in Financial Results for the Half year ended on September 30, 2025 from the BSE on Tuesday, November 11, 2025, the company wishes to inform you that:

- 1) The revised Cashflow with the required ratification has been submitted to the BSE on Tuesday, November 11, 2025, further the same attached herewith.
- 2) The Limited Review Report form the auditor as per the Reg 33 of SEBI (LODR) Reg, 2015, in the prescribed format is attached.

You are requested to kindly take the same on record.

Thanking You,
Yours faithfully,

FOR, 3B Films Limited
(Formerly known as 3B Films Private Limited)

Mr. Ashokbhai Dhanjibhai Babariya
Chairman & Managing Director
DIN: 03363509



A O MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

TF-01, Raama Esquire, New VUDA Residency, Near Tithi Heights, Gotri, Sevasi Road, Vadodara-390021- ☎ +91 9772161615

Independent Auditor's Limited Review Report on Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

To,

The Board of Directors of,

M/s. 3B Films Limited (Formerly known as 3B Films Private Limited),

We have reviewed the accompanying statement of unaudited financial results of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ('the company'), for the half year ended 30th September, 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").

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard audit in accordance with the Standards on Review Engagements (SRE) 2410, "Review of Interim Financial Information on Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. Those Standards 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 inquires 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 statements of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of The Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter – No such thing requires to be mentioned hence our conclusion is not modified in respect of this matter.

For A O Mittal & Associates
Chartered Accountants
(FRN-014640C)

Shesha Soni
Partner
MN: 542840



Place: Vadodara
Date: 10th November, 2025
UDIN: 25542840BMKNCZ4590

Head Office (Jaipur) : A - 459, First Floor, Adarsh Path, Vidyut Nagar, Ajmer Road, Jaipur, Rajasthan, 302021

Over Branches : Ahmedabad, Chennai, Gurugram, Jammu, Kolkata, Nagpur, Raipur, Sikar, Vadodara

Website : www.aomittal.com

Contact No. : (0141) 6768374

E Mail : office@aomittal.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

All amounts in INR Lakhs, unless otherwise stated						
Particulars	Note	30-09-2025 (Unaudited)	31-03-2025 (Audited)	30-09-2024 (Unaudited)	Year ended March 31,	Year ended March 31,
Income						
Revenue from Operations	20	2,571.64	3,890.62	4,640.13	8,530.75	7,574.89
Other Income	21	105.75	33.40	24.38	57.78	64.90
		2,677.39	3,924.02	4,664.51	8,588.53	7,639.79
Expenses						
Cost of Materials Consumed	22	1,597.68	2,974.95	3,519.62	6,494.57	5,386.33
Changes in Inventories of finished goods, work-in-progress	23	-47.90	-173.22	-177.56	(350.78)	(435.82)
Employee Benefits Expense	24	144.82	96.09	117.43	213.52	335.44
Finance Costs	25	255.53	258.38	305.75	564.13	676.17
Depreciation and Amortisation Expense	26	299.34	243.76	243.74	487.50	311.69
Other Expenses	27	522.44	280.45	316.68	597.13	787.89
		2,771.91	3,680.41	4,325.66	8,006.07	7,061.70
Profit before exceptional & extraordinary items, and tax		-94.52	243.61	338.85	582.46	578.09
Exceptional Items	-				-	-
Profit before extraordinary items, and tax		-94.52	243.61	338.85	582.46	578.09
Extraordinary Items	-				-	-
Profit before tax		-94.52	243.61	338.85	582.46	578.09
Tax Expenses						
Current Tax	28				-	-
Deferred Tax	28	-	39.33	38.00	77.33	63.75
Profit for the Year		-94.52	204.28	300.85	505.13	514.34
Earnings Per Equity Share						
Basic (Face value of Rs.10 each)	29	0.96	1.42	1.53	2.38	2.42
Diluted (Face value of Rs.10 each)	29	0.96	1.42	1.53	2.38	2.42

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For and on behalf of Board of Directors
3B FILMS LIMITED

Ashokbhai Babariya

Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : Nov 04, 2025

D. M. Panchal

Dhaval Kumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
Place : Vadodara
Date : Nov 04, 2025



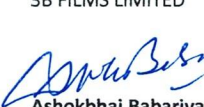
3B Films Limited (Formerly known as 3B Films Private Limited)
UNAUDITED STANDALONE BALANCE SHEET AT SEPTEMBER 30, 2025


All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	30-09-2025 Unaudited	As at March 31, 2025 (Audited)	30-09-2024 Unaudited
I. EQUITY AND LIABILITIES				
Shareholders' funds				
Share Capital	3	2,477.20	2,122.00	2,122.00
Reserves and Surplus	4	2,561.79	1,409.81	1,269.33
		5,038.99	3,531.81	3,391.33
Non-current liabilities				
Long-Term Borrowings	5	7,680.75	6,580.96	6,836.01
Deferred Tax Liabilities (Net)	6	187.14	187.14	83.98
Long-Term Provisions	7	12.27	23.18	23.18
		7,880.16	6,791.28	6,943.17
Current liabilities				
Short-Term Borrowings	8	2,310.98	3,666.82	3,172.95
Trade Payables				
total outstanding dues of micro and small enterprises	9	-	-	-
total outstanding dues of creditors other than micro	9	1,860.92	2,232.54	1,413.39
Other Current Liabilities	10	6.93	35.94	15.86
Short-Term Provisions	11	17.21	19.50	23.82
		4,196.04	5,954.80	4,626.02
Total Equity And Liabilities		17,115.19	16,277.89	14,960.52
II. ASSETS				
Non-current assets				
Property, Plant and Equipment and Intangible Assets				
Property, Plant and Equipment	12	7,989.70	7,413.46	7,503.23
Intangible Assets	12	101.91	788.31	523.56
Long-Term Loans and Advances	13	281.92	263.13	243.73
Other Non-Current Assets	14	344.15	26.81	27.54
		8,717.68	8,491.71	8,298.06
Current assets				
Inventories	15	5,982.50	5,484.34	5,252.61
Trade Receivables	16	2,209.10	2,047.12	1,206.21
Cash and Bank Balances	17	11.57	9.70	14.01
Short-Term Loans and Advances	18	187.19	241.78	186.49
Other Current Assets	19	7.15	3.24	3.14
		8,397.51	7,786.18	6,662.46
Total Assets		17,115.19	16,277.89	14,960.52

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For and on behalf of Board of Directors
3B FILMS LIMITED


Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : Nov 04, 2025


Dhavalkumar Maheshbhai
Chief Financial Officer
Place : Vadodara
Date : Nov 04, 2025



3B Films Limited (Formerly known as 3B Films Private Limited)**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025**

All amounts in INR Lakhs, unless otherwise stated

Particulars	30-09-2025 Unaudited	As at March 31, 2025 (Audited)	30-09-2024 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	-94.52	582.46	578.09
Adjustments for :			
Interest expense	255.53	564.13	676.17
Depreciation and Amortization Expense	299.34	487.50	311.69
Bad Debts written off	-	-	-
Provision for Doubtful Debts	-	-	-
Operating Profit Before Working Capital Changes	460.35	1,634.09	1,565.95
Increase (Decrease) in Trade Payables	-371.62	819.15	(219.82)
Increase (Decrease) in Other liabilities	-29.01	20.08	(122.74)
Increase (Decrease) in Provisions	-2.29	(4.32)	(1.40)
Decrease (Increase) in Inventories	-498.16	(231.73)	(687.26)
Decrease (Increase) in Trade Receivables	-161.98	(840.91)	(527.48)
Decrease (Increase) in loans and advances	54.59	(55.29)	(3.83)
Decrease (Increase) in Other assets	-3.91	(0.10)	29.42
(Increase)/Decrease in Long Term Provisions	10.91	-	(4.57)
(Increase)/Decrease in Long Term Loans & Advances & Other Assets	-336.13	(18.65)	3.05
Cash generated from (used in) Operations	-877.25	1,322.32	31.32
Income taxes paid	-	-	-
Net Cash generated from (used in) Operating Activities	-877.25	1,322.32	31.32
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment and Intangible Assets	-210.60	(563.73)	(296.97)
Sale proceeds of Property, Plant and Equipment and Intangible Assets	-	-	-
Net Cash generated from (used in) Investing Activities	-210.60	(563.73)	(296.97)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long-Term Borrowings	1,099.79	(633.89)	907.28
Proceeds from Short-Term Borrowings	-1,355.84	226.55	36.28
Interest paid	-255.53	(564.13)	(676.17)
Proceeds from Share Issue	1,601.70	-	-
Net Cash generated from (used in) Financing Activities	1,090.12	(971.47)	267.39
Net Increase (Decrease) In Cash and cash equivalents	2.27	(212.88)	1.74
Cash and cash equivalents at the Beginning	9.70	55.71	53.97
Cash and cash equivalents at the End	11.97	(157.17)	55.71

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For and on behalf of Board of Directors
3B FILMS LIMITED



Ashokbhai Babariya
Ashokbhai Babariya

Managing Director
DIN : 03363509
Place : Vadodara
Date : Nov 04, 2025

D.m. Panchal
Dhaval Kumar Maheshbhai Panchal

Chief Financial Officer
Place : Vadodara
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