



October 12, 2022

To,
Listing Department
BSE Limited
P.J Towers, Dalal Street,
Fort, Mumbai – 400 001

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E), Mumbai – 400 050

Scrip Code: **543614**

Symbol: **TIPFILMS**

Subject: Submission of Presentation of Analysts/Investors Meeting

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose herewith a copy of Investor Presentation with respect to Listing of the Company.

The same shall be uploaded on our website www.tipsfilms.in

We request you to kindly take the above information on record.

Thanking you,

For **Tips Films Limited**

Vinit K. Bhanushali
Company Secretary

Encl: a/a

TIPS FILMS LTD.

501, Durga Chambers, 5th Floor, Linking Road, Khar (West), Mumbai 400052
Tel : 022- 6643 1188 Email : info@tipsfilms.in Website : www.tipsfilms.in
CIN: U74940MH2009PTC193028

TIPS Films Ltd.



tipsfilms.in



Investor Presentation October 2022



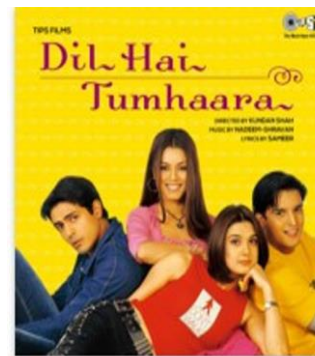
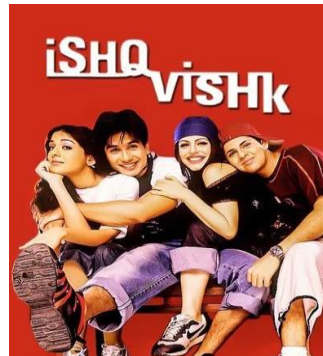
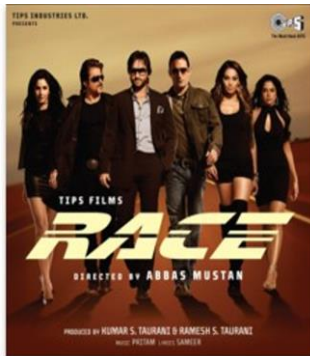
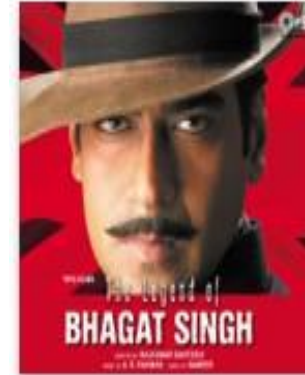
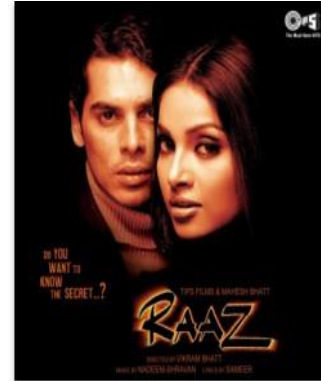
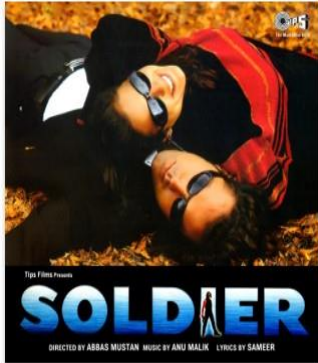
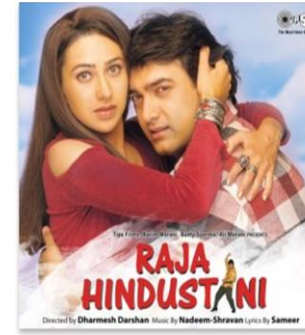
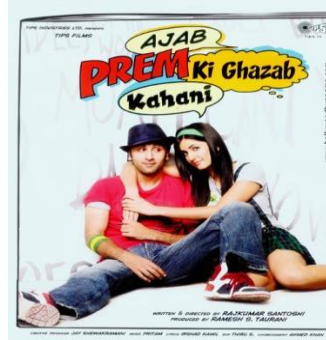
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Library : Perpetual IPR of 50 movies



Gaslight



Sara Ali Khan



Vikrant Massey



Chitrangada Singh

Merry Christmas

Movie being dubbed in 5 languages



Vijay Sethupathi



Katrina Kaif



Vinay Pathak

Ishq -Vishq Rebound



Rohit Saraf



Pashmina Roshan



Jibraan Khan



Digital Rights



Satellite Rights



Box Office Collections



Music Rights

A well made film generates revenues for perpetuity; Box Office is not the only arbiter of a film's fate

DIGITAL MEDIA RIGHTS

Digital rights is a new stream of revenue that has stabilised the film production business



Films generate revenue for perpetuity.



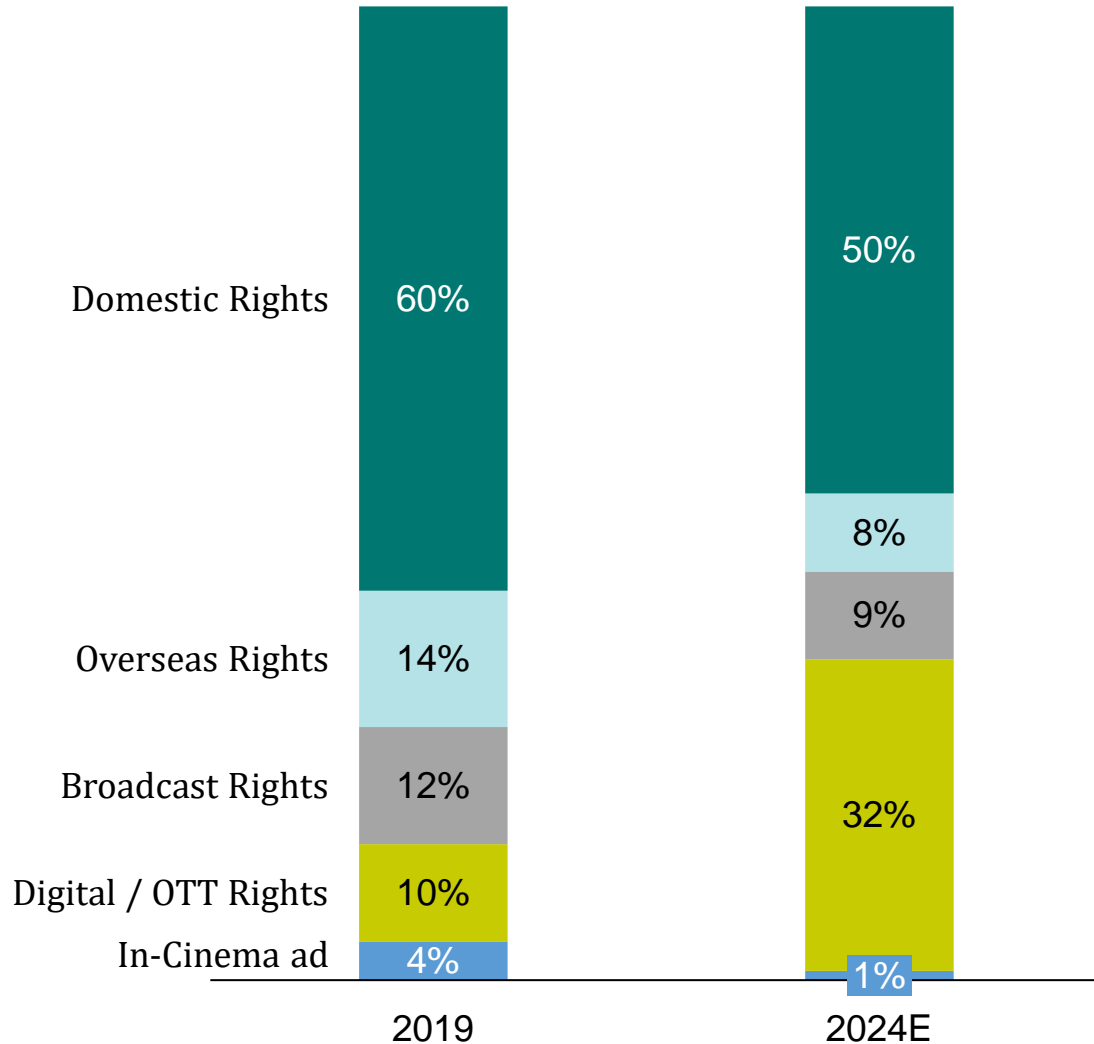
Dependence on Box office collection is reducing.



Music rights sold to Tips Industries Ltd. will be at arms length pricing



Film revenue mix estimates by 2024



OTT/Digital Rights changing dynamics

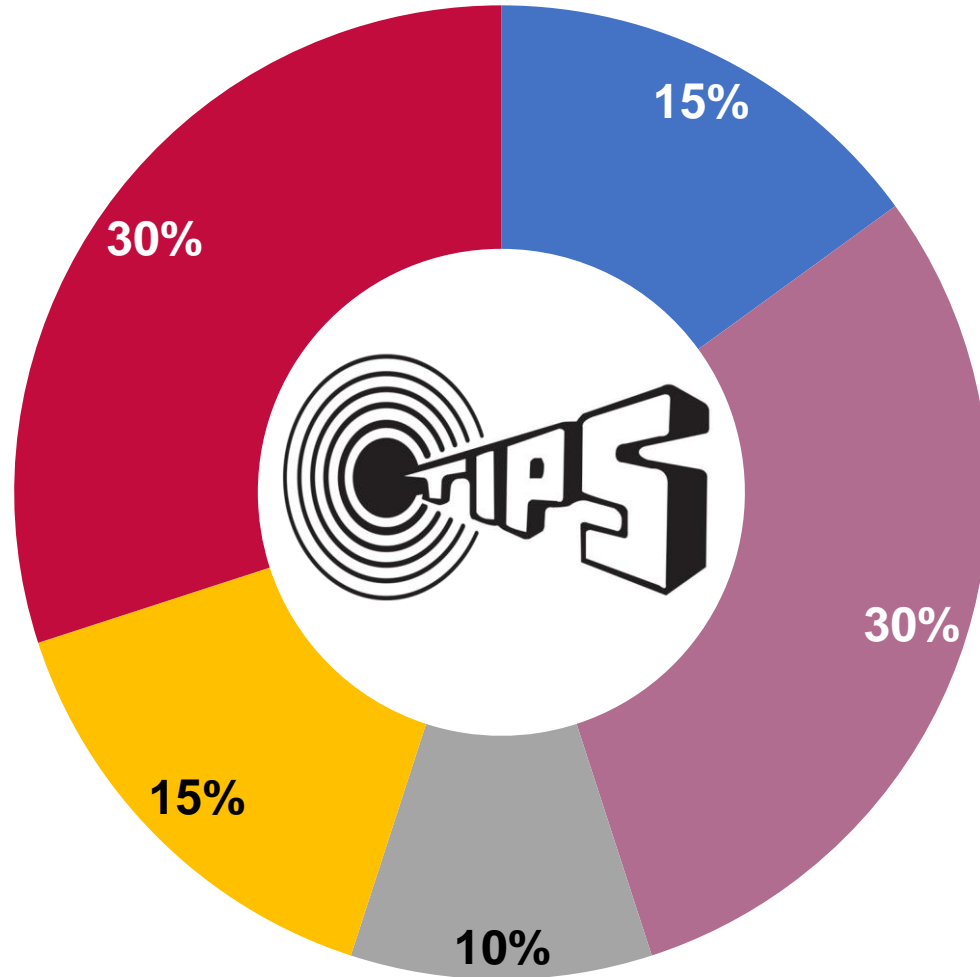
- Total Film Industry Revenue was Rs 93bn compared to Rs 72bn in 2020; but much lower than 2019.
- The “cinema experience” is something that is cherished by every movie enthusiast and remains the largest monetization avenue for Movies.
- Despite Covid-19 restrictions, over 750 films were released during the year, as compared to just 441 releases in 2020.
- Over 100 films released directly on streaming platforms. Digital rights market was close to INR40 billion in 2021.
- Quality films can sell their music rights for premium prices.
- OTT/Digital rights market size has more than doubled between 2019 and 2021. Going forward the share of OTT/Digital rights as a share of total revenue will continue to grow

□ Source : EY-FICCI M&E Report 2022



Revenue mix estimate

- Music Rights
- Digital Rights
- Overseas Theatrical Rights
- Satellite Rights
- Domestic Theatrical Rights





Digital subscriptions grew 29% to reach INR56 billion in revenue with 80 million paid video subscriptions. This amount is around 50% of broadcasters' share of TV subscription revenues !



MXPLAYER

discovery+



Films Don't Fail... Budgets Do!



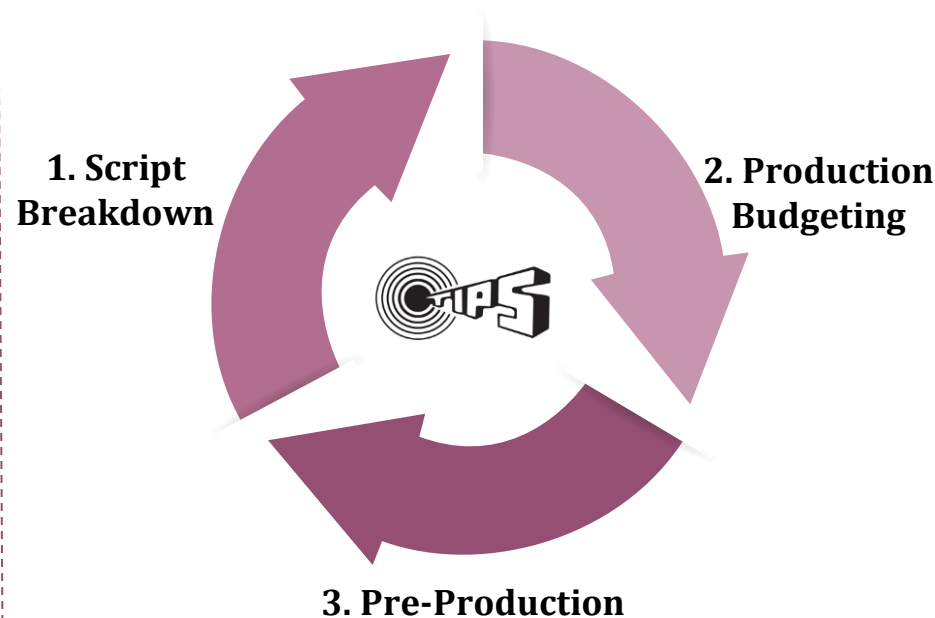
Understanding the monetization potential of a story and pairing it with the right cast and execution team is the essence of successful film making.

Budgeting is effective when a film's revenue potential determines the choice of cast and execution team.

TFL limits risk of loss by producing small and mid budget films.

For large budget films, TFL has developed a partnership model where it partners with actors and other producers on revenue sharing basis and thereby limits risk.

Budgeting Process



Tips Films Ltd. Accounting Policy

Tips Films Ltd will write off 100% of the cost of the movie within 12 months of release.

Earlier 60% was written off in the first year, and the remaining over 9 years.

TFL's success ratio is over 85%. This is because we continue to monetize the film long after its Box-Office release.

Our library of 50 films is expected to generate substantial Free Cash Flow for perpetuity.

Profit & Loss Statement



Particulars (Rs. in Crs)	FY22
Revenue From Operations	66.83
Cost of Production / Distribution	46.83
Employee Benefits Expenses	3.07
Other Expenses	4.93
EBITDA	12.00
EBITDA %	17.96%
Less : Share of Partner	8.59
Other Income	6.53
Depreciation and Amortisation Expense	0.45
EBIT	9.49
Finance Costs	0.00
PBT	9.49
Tax	2.54
PAT	6.95
PAT %	10.40%
EPS	16.09

Balance Sheet



Equity & Liabilities (₹ in Cr)	Mar'22
Equity Share Capital	4.32
Other Equity	63.34
Total Equity	67.66
Financial liabilities	
Deferred Tax Liabilities, (net)	2.59
Employee Benefit Obligation	0.29
Total Non - Current Liabilities	2.88
Financial Liabilities	
(i) Trade Payables	
(a) total outstanding dues of micro enterprises and small enterprises	0.00
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	5.27
(iv) Other Financial Liabilities	9.23
Employee Benefit Obligation	0.00
Current Tax (net)	2.82
Other Current Liabilities	0.01
Total Current Liabilities	17.33
Total Equity and Liabilities	87.87

Assets (₹ in Cr)	Mar'22
Property, plant and equipment	1.06
Investment Property	12.08
Other Financial Assets	0.19
Other Non-Current Assets	9.33
Total Non - Current Assets	22.66
Financial Assets	
(i) Investments	0.20
(ii) Cash and cash equivalents	4.69
(iii) Bank balances other than (ii) above	14.27
(iv) Loans	0.03
(v) Other Financial Assets	2.55
Other Current Assets	43.47
Total Current Assets	65.21
TOTAL ASSETS	87.87

Cash Flow Statement



Cash Flow Statement (Rs. Crs.)	Mar-22
Cash Flow from Operating Activities	
Profit before Tax	9.49
Adjustment for Non-Operating Items	-0.34
Operating Profit before Working Capital Changes	9.15
Changes in Working Capital	-7.88
Cash Generated from Operations	1.27
Less: Direct Taxes paid	-0.00
Net Cash from Operating Activities	10.42
Cash Flow from Investing Activities	-14.18
Cash Flow from Financing Activities	0.00
Net increase/ (decrease) in Cash & Cash equivalent	-3.76
Add : Cash and cash equivalents at the beginning of the year	0.00
Add: Amount transferred on account of Scheme of Arrangement	8.45
Cash and cash equivalents at the end of the year	4.69

Thank You!

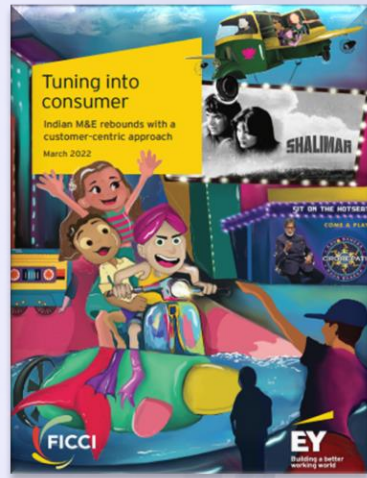
FICCI – EY Media & Entertainment Report 2022



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