

RSVA & Co.,
Chartered Accountants

1st Floor, Jesiaffouse,
137/139, Modi Street,
Fort, Mumbai 400 001
Phone: 67478242
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B N Rao B.Fr., 1:c.1. DIF.1(C.11), Cr. AP

Auditor's Report on 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

To
The Board of Directors
P.B Films Ltd.
18, Giri Babu Lane
2nd Floor, Room No-2C
Kolkata-700012, West Bengal

We have audited the Half-yearly financial results of P.B Films Ltd for the half year ended 31st March 2021 and the year to date results for the period 01st April, 2020 to 31st March 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These Half-yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these Half-yearly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and



(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March 2021 as well as the year to date results for the period from 01st April, 2020 to, 31st March 2021. During the year the company had earned interest income which is more than 50% of its Total Revenue and financial assets is also more than 50% of total assets.

For, RSVA & Co
Chartered Accountants
Firm Registration No: - 110504W



CA Balasubrahmanya Narayana Rao
Partner
Membership No: - 039555

Place: - Mumbai
Date: - 30/06/2021
UDIN No:-21039555AAAAFW5364



P. B. FILMS LIMITED

REGO OFFICE: 18, Giri Babu Lane, 2nd Floor, Room No. 2C, Kolkata - 700012,
West Bengal, India, Tele: +91 033 - 4004 8131

CORP. OFFICE: 18, Giri Babu Lane, 2nd Floor, Room No. 2C, Kolkata - 700012,
West Bengal, India, Tele: +91 033 - 4004 8131

Web: www.pbfilms.co.in

e-mail: info@pbfilms.co.in

CIN: U92100WB2007PLC119040

AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED MARCH 31, 2021

(in Lakhs Rs.)

Sr. No.	Particulars	6 Months Ended		Year to date figur-	
		31.03.2021	31.03.2020	31.03.2021	31.03.2020
		Audited	Audited	Audited	Audited
1	Gross Sales / Income from operations (Net of Excise Duty)	0.00	0.00	0.00	0.00
a	Net Sales / Income from operations	0.00	0.00	0.00	0.00
b	Other Operating income	0.00	0.00	0.00	0.00
	Total Income from Operations (Net)	0.00	0.00	0.00	0.00
2	Expenses				
a	Cost of Raw Material Consumed	0.00	0.00	0.00	0.00
b	Purchases of Stock In Trade	0.00	0.00	0.00	0.00
e	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
d	Employee Benefits Expense	9.00	3.54	15.54	7.43
e	Depreciation and amortisation expense	8.63	4.47	8.63	4.47
f	Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	14.90	7.56	17.22	13.12
	Total Expenses	32.53	15.57	41.40	25.01
3	Profit/(Loss) from operations before other income, Finance Costs & Exceptional Items	-32.53	-15.57	-41.40	-25.01
4	Other Income	13.75	27.97	50.45	51.17
5	Profit / (Loss) from Ordinary Activities before Finance Costs and Exceptional Items	-18.78	12.41	9.06	26.16
6	Finance Costs	1.44	0.00	1.44	0.03
7	Profit / (Loss) from Ordinary Activities after Finance Costs but before Exceptional Items	-20.21	12.41	7.62	26.13
8	Exceptional Items	0.00	0.00	0.00	0.00
9	Profit/ (Loss) from Ordinary Activities before tax	-20.21	12.41	7.62	26.13
10	Tax Expense				
	- Current Tax	0.91	0.00	0.91	0.00
	+ Deferred Tax	0.11	0.41	0.11	0.00
11	Net Profit / (Loss) from Ordinary Activities after tax	-21.23	11.99	6.60	26.13
12	Extraordinary Item (net of tax expense)	0.00	0.00	0.00	0.00
13	Net Profit / (Loss) for the period	-21.23	11.99	6.60	26.13
14	Paid up Equity Share Capital (Face Value Rs 10/- per share)	144.18	144.18	144.18	144.18
15	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-432.50	-451.09	-432.50	-439.10
16(i)	Earnings Per Share before Extraordinary Items (of Rs.10/- each) (not annualised)				
	Basic*	-0.15	0.08	0.08	0.18
	Diluted*	-0.15	0.08	0.08	0.18
16(ii)	Earnings Per Share after Extraordinary Items (of Rs.10/- each) (not annualised)				
	Basic*	-0.15	0.08	0.08	0.18
	Diluted*	-0.15	0.08	0.08	0.18

* Not Annualised



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Statement of Assets and Liabilities

(Rs. In Lakhs)

Particulars	(Audited)	
	31.03.2021	31.03.2020
Sources of Funds		
Shareholders' Fund		
a) Capital	1,441.76	1,441.76
b) Reserves & Surplus	(432.50)	(439.10)
Loan Fund	321.78	300.00
Current Liabilities & Provisions		
Liabilities	24.72	11.97
Provisions	0.91	
Total	1,356.68	1,314.63
Application of Fund		
Fixed Assets	44.64	13.58
Work In Progress	82.26	86.46
Deferred Tax Asset	8.12	8.23
Current Assets, Loans and Advances		
a) Inventories	285.00	285.00
b) Sundry Debtors	100.71	105.14
c) Cash and Bank Balances	12.60	16.33
d) Loans and Advances	812.03	792.49
e) Other Current Assets	11.31	7.41
Total	1,356.68	1,314.63

For, P. B Films Ltd
P. B. FILMS LIMITED


Pankaj Aaraf Director,
DIN:00595868
(Managing Director)



Place:- Kolkata
Date:- 30/06/2021

LJDIN

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	31.03.2021	31.03.2020	31.03.2021	31.03.2020
1				
P&U-rolal"U of Sha.,holdin1				
Puhltr Sh.irtIhnding				
-Num-r of ch...	1,00,00,590	1,00,00,590	1,00,00,590	1,00,00,590
-Pr"r"l"ntagf' of 'ih.tn.holding	69.36%	69.36%	69.36%	69.36%
2				
Promote,- anri Prmmtflf Group Sha~holdm;				
Pl"df"d/i-nrum~ed				
-Numbff nf ~har~	-	-	-	-
-Perr"ntll,e of ,hfrn (as a % of the total shareholding of promottr and promote-, rroup)	-	-	-	-
-Perc-entage of sharps las a % of the total share capital of the company)	-	-	-	-
b)				
Noo-encum~l"Pd				
-Numi->4-rof ,it,....	44,17,035	44,17,035	44,17,035	44,17,035
-Percntltge of sha~ (as a " of the totat shareholding of promoter and promoter rroup)	100.00%	100.00%	100.00%	100.00%
-Pe~ntage of shares (as a " of the total share capital of the company)	30.64%	30.64%	30.64%	30.64%
P~rticulars	Half Year ended 31st March, 2021			
8				
InYfStOr(ompants			NIL	
P~ndng at beginning of thf' Quartf'			NIL	
RP<PwPd durin« tt,e Qu.trter			NIL	
0isp0\~ of dunnng the Quarter			NIL	
Reman.ng unresolved at the t-nd of the Quarter			NIL	

Notes:

- 1 The above audited Financial Result have been considered, approved and taken on record by the Board of Directors of the Company at its meeting held on 30th June, 2021. The Statutory Auditors of the Company have duly carried out audit of the said results.
- 2 No investor complaints were outstanding at the beginning of the half year ended. No investor complaint were lying unresolved at the end of the half year on 31st March, 2021
- 3 Previous half year's ~nded/Period's fisures have been regrouped, rearranged or recasted wherever necessary.

For, P.B Films United



P. B. FILMS LIMIT & O
Panajoy Agrawal
Pa Managing Director

DIN: 00595868

(Man1tn1 Director)

Place:- KOU<ATA
Date:- 30-06-2021

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