



LIMITED REVIEW REPORT ON THE FINANCIAL RESULTS FOR THE PERIOD ENDED ON
30TH SEPTEMBER, 2021

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

We have reviewed the accompanying statement of unaudited financial results of **M/S P. B. FILMS LIMITED** for the period ended 30th September, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of 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) 2400, Engagements to Review Financial Statements 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 provide less assurance than an audit. The company 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 A Sethia & Co
Chartered Accountants
Firm Registration No: - 328380E

Abhaya
CA Bhawana Bengani
Partner
Membership No: - 067606
UDIN:- 21067606AAAABO9575
Place: - Kolkata
Date: - 15/11/2021





P. B. FILMS LIMITED

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Web : www.pbfilms.co.in
e-mail : info@pbfilms.co.in
CIN : U92100WB2007PLC119040

P.B FILMS LIMITED Statement of Assets and Liabilities

(Rs. In 'lakhs)

Particulars	(Unaudited)	
	30.09.2021	30.09.2020
Equity & Liabilities		
1. Equity		
a) Equity Share Capital	1,441.76	1,441.76
b) Reserves & Surplus	(410.37)	(411.27)
Sub-Total Equity	1,031.39	1,030.49
2. Non Current Liabilities		
Borrowings		
Loan Fund	325.09	300.00
Sub-Total Non Current Liabilities	325.09	300.00
3. Current Liabilities		
Financial Liabilities		
Trade Payables	17.92	-
Other Current Liabilities	11.37	3.89
Current Tax Liabilities	5.73	0.47
Sub-Total Current Liabilities	35.01	4.35
Total	1,391.50	1,334.85
Assets		
1. Non- Current Asset		
a) Fixed Asset	44.64	13.58
b) Financial Assets Investment	-	-
Sub-Total Non-Current Assets	44.64	13.58
2. Current Assets		
a) Inventories	285.00	285.15
b) Financial Assets		
Trade Receivables	101.29	106.47
Cash and Cash Equivalents	5.75	16.47
Loans and Advances	852.76	810.75
c) Other Current Assets	102.07	102.44
Sub-Total Current Assets	1,346.86	1,321.27
Total	1,391.50	1,334.85

Notes:

- The above results and the statement of Assets and Liabilities have been considered and reviewed by the Audit Committee, and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 15th November, 2021. The Statutory Auditors of the Company have duly carried out Limited Review of the said results.
- The Company operates mainly in one business segment, the segment reporting is not applicable.
- The figures have been regrouped wherever necessary.
- No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the end of the half year ended September 30th, 2021.
- Provision for taxation will be made at the end of the Financial Year.

Place:- Kolkata
Date:- 15/11/2021



For, P.B Films Limited
P. B. FILMS LIMITED
Pankaj Agrawal
Pankaj Agrawal
Managing Director
DIN:- 00595868



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P. B. FILMS LIMITED
Cash flow statement - indirect
Particulars

6 months ended
01-04-2021
30-09-2021
Unaudited
Standalone

A	Date of start of reporting period	
B	Date of end of reporting period	
C	Whether results are audited or unaudited	
D	Nature of report standalone or consolidated	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	22.13
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	0
	Adjustments for finance costs	0
	Adjustments for depreciation and amortisation expense	0
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	0
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-0.58
	Adjustments for decrease (increase) in trade receivables	-0.38
	Adjustments for decrease (increase) in other current assets	6.6
	Adjustments for increase (decrease) in trade payables	2.8
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for provisions	8.44
	Total adjustments for working capital	8.44
	Total adjustments for reconcile profit (loss)	30.57
	Net cash flows from (used in) operations	0
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	30.57
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	30.57
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0



P. B. FILMS LIMITED
Pamsey Apprao
Managing Director



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Proceeds from sales of tangible assets	0
Purchase of tangible assets	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Cash advances and loans made to other parties	-40.73
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Proceeds from government grants	0
Net cash flows from (used in) investing activities before extraordinary items	-40.73
Proceeds from extraordinary items	0
Payment for extraordinary items	-40.73
Net cash flows from (used in) investing activities	-40.73
5 Cash flows from used in financing activities	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	3.31
Proceeds from borrowings	0
Repayments of borrowings	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities before extraordinary items	3.31
Proceeds from extraordinary items	0
Payment for extraordinary items	3.31
Net cash flows from (used in) financing activities	3.31
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-6.85
6 Effect of exchange rate changes on cash and cash equivalents	0
Effect of exchange rate changes on cash and cash equivalents	-6.85
Net increase (decrease) in cash and cash equivalents	12.6
Cash and cash equivalents cash flow statement at beginning of period	5.75
Cash and cash equivalents cash flow statement at end of period	

P. B. FILMS LIMITED
P. B. Films Limited
 Managing Director





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P. B. FILMS LIMITED						
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2021						
Sr. No.	Particulars	6 Months Ended		Year to date figures		(In 'Lakhs Rs.)
		30.09.2021	30.09.2020	30.09.2021	30.09.2020	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	31.03.2021
						Audited
1	Gross Sales / Income from operations(Net of Excise Duty)					
a	Net Sales/ Income from operations	-	-	-	-	-
b	Other Operating Income	-	-	-	-	-
	Total Income from Operations(Net)	-	-	-	-	-
2	Expenses					
a	Cost of Raw Material Consumed	-	-	-	-	-
b	Purchases of Stock In Trade	-	-	-	-	-
c	Changes in Inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-	-
d	Employee Benefits Expense	10.66	6.54	10.66	6.54	15.54
e	Depreciation and amortisation expense	-	-	-	-	8.63
f	Other Expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown seperately)	5.70	2.32	5.70	2.32	17.22
	Total Expenses	16.35	8.86	16.35	8.86	41.40
3	Profit/(Loss) from operations before other income, Finance Costs & Exceptional Items	(16.35)	(8.86)	(16.35)	(8.86)	(41.40)
4	Other Income	40.23	36.69	40.23	36.69	50.45
5	Profit / (Loss)from Ordinary Activities before Finance Costs and Exceptional Items	23.88	27.83	23.88	27.83	9.06
6	Finance Costs	1.75	-	1.75	-	1.44
7	Profit / (Loss)from Ordinary Activities after Finance Costs but before Exceptional Items	22.13	27.83	22.13	27.83	7.62
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from Ordinary Activities before tax	22.13	27.83	22.13	27.83	7.62
10	Tax Expense					
	- Current Tax	-	-	-	-	0.91
	- Deferred Tax	-	-	-	-	0.11
11	Net Profit / (Loss) from Ordinary Activities after tax	22.13	27.83	22.13	27.83	6.60
12	Extraordinary Item (net of tax expense)	-	-	-	-	-
13	Net Profit / (Loss) for the period	22.13	27.83	22.13	27.83	6.60
14	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	1,441.76	1,441.76	1,441.76	1,441.76	1,441.76
15	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	(410.37)	(411.27)	(410.37)	(411.27)	(432.50)
16(i)	Earning Per Share before Extraordinary items (of Rs.10/- each) (not annualised)					
	Basic*	0.15	0.19	0.15	0.19	0.18
	Diluted*	0.15	0.19	0.15	0.19	0.18
16(ii)	Earning Per Share after Extraordinary items (of Rs.10/- each) (not annualised)					
	Basic*	0.15	0.19	0.15	0.19	0.18
	Diluted*	0.15	0.19	0.15	0.19	0.18

* Not Annualised



P. B. FILMS LIMITED
Pammy Agrawal
 Managing Director



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A	Particulars of Shareholding	30.09.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
1	Public Shareholding					
	-Number of Share	100,00,590	100,00,590	100,00,590	100,00,590	100,00,590
	-Percentage of shareholding	6936.36%	69.36%	6936.36%	69.36%	6936.36%
2	Promoters and Promoter Group Shareholding					
a)	Pledged/Encumbered					
	-Number of shares	-	-	-	-	-
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	-Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-
b)	Non-encumbered					
	-Number of shares	44,17,035	44,17,035	44,17,035	44,17,035	44,17,035
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
	-Percentage of shares (as a % of the total share capital of the company)	3063.64%	30.64%	3063.64%	30.64%	3063.64%
	Particulars					
B	Investor Complaints			Half Year ended 30th Sept, 2021		
	Pending at beginning of the Quarter			NIL		
	Received during the Quarter			NIL		
	Disposed of during the Quarter			NIL		
	Remaining unresolved at the end of the Quarter			NIL		

- Notes:**
- The above Unaudited Financial Result have been considered and reviewed by the Audit Committee, and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 15th November, 2021. The Statutory Auditors of the Company have duly carried out Limited Review of the said results.
 - No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the end of the half year ended September 30th, 2021
 - Previous Half year ended's/Period's figures have been regrouped, rearranged or recast wherever necessary.

Place:- KOLKATA
Date:- 15/11/2021

FOR, P.B FILMS LIMITED

P. B. FILMS LIMITED
Pankaj Agrawal

Pankaj Agrawal
Managing Director
DIN:- 00595868

