PERFECT-OCTAVE MEDIA PROJECTS LIMITED

CIN- L74999MH1991PLC063275

REG.OFC.-Gala No. 11, 02nd Floor, Kapadia Industrial Premises, 123/24, Andheri Kurla Road, Andheri (East), Mumbai - 400 093

Tel. 9867026315 Email- carnaticinsync@gmail.com

website - http://www.insyncmusic.net/

13th November, 2026

To,
BSE Limited
Corporate Relations Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Security Code: 521062
Security ID: OCTAVE

Sub: Outcome of Board Meeting held on 13th November, 2026

Dear Sir,

With reference to above, kindly find enclosed herewith the following:

Pursuant to the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held on 13th November, 2026 has:

Considered and approved the Unaudited Financial Results of the Company for the quarter ended 30th September, 2026. The Statutory Auditors have carried out Limited Review for the said quarter.

An extract of the Unaudited Financial Results along with Limited Review Report for the Quarter ended 30th September, 2026 is enclosed herewith.

The meeting of the Board of Directors commenced at 4.30 PM and concluded at 6.45 PM.

Kindly make a note of the same and acknowledge.

Thanking You.

For Perfect-Octave Media Projects Ltd

K Ganeshkumar
Managing Director
(DIN: 00650784)

Encl: As above

GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

MUMBAI: 2-C, MAYUR APARTMENTS, DADABHAI CROSS RD. NO.3, VILE PARLE (WEST), MUMBAI 400056, PH. NO. 022-31210901/31210902.

DELHI: 101, KD BLOCK, PITAMPURA, NEAR KOHAT ENCLAVE, NEW DELHI 110034, PH. NO. 011-41045200.

LIMITED REVIEW REPORT

To,
The Board of Directors,
PERFECT OCTAVE MEDIA PROJECTS LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **PERFECT OCTAVE MEDIA PROJECTS LIMITED** ("the Company") for the quarter and half year ended 30th September, 2026.

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 the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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 Statement is 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the Indian 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 GUPTA RAJ & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 001687N

GUPTA RAJ & CO. Reg. No. 001687N CHARTERED ACCOUNTANTS

NIKUL NAWAL JALAN

NIKUL JALAN (PARTNER)
Membership No.112353

PLACE: Mumbai
DATED: 13/11/2026
UDIN: 26112353PANFUS4581

PERFECT-OCTAVE MEDIA PROJECTS LIMITED
Regd. Office: Flat 302, 3rd Floor, New India Industrial Estate, Mahakali Caves Road, Chakala, Andheri (E) Mumbai.
CIN: L74999MH1991PLC063275

Statement of Assets and Liabilities as at September 30, 2026

(Rs. in Lacs)

	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
	ASSETS		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	2.46	2.46
	(b) Goodwill	357.51	357.51
	(c) Other Intangible assets	902.82	902.82
	(d) Financial Assets	-	-
	i) Investments in Subsidiaries	-	-
	ii) Other Investments	4.23	4.23
	iii) others	-	-
	(e) Deferred tax assets (net)	-	-
	(f) Non-current Tax assets (Net)		
	Total non-current assets	1,267.01	1,267.01
2	**Current assets**		
	(a)Inventories	-	-
	(b) Financial assets:		
	i) Trade Receivables	6.36	2.55
	ii) Cash and cash equivalents	1.43	2.94
	iii) Bank Balance Other than (ii) above		-
	iv) Loans		4.67
	v) Other current assets	7.35	-
	c) Current Tax Assets (Net)	1.52	1.36
	Total current assets	16.66	11.52
	Total Assets	1,283.67	1,278.53
	EQUITY AND LIABILITIES		
	EQUITY		
	a) Equity Share Capital	3,470.01	3,470.01
	b) Other Equity	(2,547.47)	(2,520.47)
		922.54	949.54
	LIABILITIES		
1	**Non-current liabilities**		
	(a) Financial liabilities	-	
	(i) Borrowings	57.24	
	(b) Provisions	-	-
	(c) Other non-current liabilities	-	-
	Total non-current liabilities	57.24	-
2	**Current Liabilities**		
	(a) Financial liabilities		-
	(i) Borrowings	143.97	158.77
	(ii) Trade payables		
	Due of micro enterprise and small enterprise	-	-
	Due of creditor other than micro enterprise and small enterprise	127.52	135.81
	(iii) Other financial Liabilities	32.40	34.41
	(b) Other current liabilities	-	-
	Total current liabilities	303.89	328.99
	Total Equity and Liabilities	1,283.67	1,278.53

For and on behalf of the Board of Directors of
Perfect Octave Media Projects Ltd.

Ganesh Kumar Kuppan
Managing Director
Mumbai
Date: 13/11/2026

Scanned with OKEN Scanner

PERFECT-OCTAVE MEDIA PROJECTS LIMITED

Regd. Office: Flat 302, 3rd Floor, New India Industrial Estate, Mahakali Caves Road, Chakala, Andheri (E) Mumbai

CIN: L74999MH1991PLC063275

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2026

(Rs In Lacs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	5.92	3.87	8.80	9.78	16.08	26.28
II	Other Income	0.00	-	0.13	-	0.13	227.46
III	**Total Income (I+II)**	**5.92**	**3.87**	**8.93**	**9.78**	**16.21**	**253.75**
IV	**Expenses**						
	a) Cost of Services Rendered	8.50	12.75	12.75	21.25	25.50	34.00
	b) Employee benefits expense	5.11	5.34	4.83	10.45	9.53	39.21
	c) Finance Costs	0.01	0.28	-	0.29	-	1.39
	d) Depreciation and amortisation expenses	0.00		-	-	-	-
	e) Other Expenses	0.27	4.53	4.56	4.80	10.30	86.94
	Total Expenses (IV)	**13.88**	**22.90**	**22.14**	**36.78**	**45.33**	**161.53**
V	**Profit/(loss) before exceptional items and tax (I-IV)**	**(7.97)**	**(19.03)**	**(13.22)**	**(27.00)**	**(29.12)**	**92.21**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/ (loss) before exceptions items and tax(V-VI)**	**(7.97)**	**(19.03)**	**(13.22)**	**(27.00)**	**(29.12)**	**92.21**
VIII	**Tax Expense:**						-
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
IX	**Profit/(Loss) for the period (VII-VIII)**	**(7.97)**	**(19.03)**	**(13.22)**	**(27.00)**	**(29.12)**	**92.21**
X	**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 re classifies to profit or loss	-	-	-	-	-	
XI	**Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**(7.97)**	**(19.03)**	**(13.22)**	**(27.00)**	**(29.12)**	**92.21**
XII	**Paid-up Equity Share Capital** (Face Value of the share Rs 10/- each)	3,470.01	3,470.01	3,470.01	3,470.01	3,470.01	3,470.01
XIII	**Reserve excluding revaluation reserves as per balance sheet of previous accounting year**	-	-	-	-	-	-
XIV	**Earnings per Share (not annualised) :**						
	(1) Basic	(0.02)	(0.05)	(0.04)	(0.08)	(0.08)	0.27
	(2) Diluted	(0.02)	(0.05)	(0.04)	(0.08)	(0.08)	0.27

Notes:

1. The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13/11/2026 and also Limited Review were carried out by the Statutory Auditors.
2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. The Company has not carried on more than one activity and therefore "Ind AS 108 - Operating Segment" is not applicable to the Company.
4. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

For and on behalf of the Board of Directors of
Perfect Octave Media Projects Ltd.



Ganesh Kumar Kuppan
Managing Director
Mumbai
Date: 13/11/2026

Scanned with OKEN Scanner

PERFECT - OCTAVE MEDIA PROJECT LTD.

Regd. Office: Flat 302, 3rd Floor, New India Industrial Estate, Mahakali Caves Road, Chakala, Andheri (E) Mumbai

CIN: L74999MH1991PLC063275

Unaudited Cash Flow Statement for the Half Year Ended 30th September, 2026

(Rs In Lacs)

Particulars	For the Half Year ended September 30, 2026	For the Half Year ended September 30, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	(27.00)	(29.12)
Adjustments to reconcile profit before tax to cash provided by operating activities		
Depreciation and amortisation expense	-	-
Interest & Bank Charges Paid	0.29	-
Operating Profit before working capital changes & payment of taxes	(26.71)	(29.12)
Changes in assets and liabilities		
(Increase) / Decrease in Inventory	-	-
(Increase) / Decrease in Trade receivables	(3.81)	6.14
(Increase) / Decrease in loans	4.67	
(Increase) / Decrease in other current assets	(7.35)	(9.12)
Increase / (Decrease) in Trade Payables	(8.29)	7.52
Increase / (Decrease) in Other Current Financial Liabilities	(2.00)	(0.28)
Increase / (Decrease) in Other Current Liabilities	-	0.63
(Increase) / Decrease in non current tax assets	-	-
Cash Generated From Operations	(43.49)	(24.22)
Income taxes paid	(0.16)	-
NET CASH GENERATED BY OPERATING ACTIVITIES	(43.65)	(24.22)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment towards capital expenditure (Net)		
Dividend		
Purchase/ (Sale) in Investment	-	-
NET CASH FLOW FROM /(USED IN) INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest & Bank Charges Paid	(0.29)	-
Increase / (Decrease) in Long term Borrowing	57.24	
Increase / (Decrease) in Short term Borrowing	(14.80)	24.03
NET CASH FROM/ (USED IN) FINANCING ACTIVITIES	42.14	24.03
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(1.51)	(0.19)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	2.94	1.31
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	1.43	1.12

For and on behalf of the Board of Directors of
Perfect Octave Media Projects Ltd.

Ganesh Kumar Kuppan
Managing Director
Mumbai
Date: 13/11/2026

Scanned with OKEN Scanner