



# 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](mailto:accounts@3bfilms.com)

Website: [www.3bfilms.com](http://www.3bfilms.com)

Telephone No: +91 997942 6000

To,  
Department of Corporate Service  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai -400 001

1<sup>st</sup> June,2026

Scrip ID: 3BFILMS  
Scrip Code: 544412

Dear Sir/Madam,

**Subject: Revised Outcome of Board Meeting of 3B Films Limited (“the Company”) held on Saturday, 30<sup>th</sup> May, 2026**

Dear Sir / Madam,

With reference to the captioned subject, we wish to inform your good office that the Board of Directors of the Company, at their meeting held today i.e., Saturday, 30<sup>th</sup> May, 2026, have, inter alia, transacted and approved the following businesses:

1. On the Recommendation of the Audit Committee, the Board has considered and approved the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026, along with the Auditor’s Report issued by Statutory Auditors of the Company on the said result.
2. Ms. Mital Dipen Devani (DIN: 11311899) has resigned from the post of Non-Executive and Independent director with effect from Saturday, 30<sup>th</sup> May, 2026 of the Company. She has confirmed that there is no material reason for her resignation other than mentioned in her resignation letter.

The details as required under SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September 2015 are provided in “Annexure-I”

3. The Board of Directors have approved the Increase of Authorised Share Capital of the Company from existing Rs 25,00,00,000/- (Rupees Twenty Five Crores Only) divided into 2,50,00,000 (Two Crore Fifty Lakhs) Equity Shares of Re 10/- (Rupee Ten Only) each to Rs 52,00,00,000/- (Rupees Fifty Two Crore Only) consisting of 5,20,00,000 (Five Crore Twenty Lakhs) equity shares of face value Re 10/- (Rupee Ten Only) each, and consequent alteration in Clause V of the Memorandum of Association of the Company relating to the share capital of the Company, subject to the approval of the shareholders at the ensuing Extra-Ordinary General Meeting (“EGM”).



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4. Approved the Acquisition of 3,58,000 Equity Shares i.e. 99.99% Equity Shareholding of 3B Flexipacks Private Limited ("Target Company") for a total purchase consideration of Rs. 26,02,66,000/- (Rupees Twenty Six Crore Two Lakhs Sixty Six Thousands Only) at a price of Rs. 727/- (Rupees Seven Hundred Twenty Seven Only) per equity share (including security premium of Rs. 717/- per share) against the consideration:
  - A. Issuance and allotment of upto 1,27,64,394 fully paid-up equity shares of the Company having face value of Rs. 10/- (Rupee Ten Only) each at a price of Rs. 20.39/- (Rupees Twenty and Thirty Nine Paise Only) per equity share (including a security premium of Rs. 10.39/- (Rupees Ten and Thirty Nine Paise Only) per share to the Shareholders of 3B Flexipacks Private Limited.

The price for issuance of security is considered in accordance with Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), for a consideration other than cash (share swap) (for discharge of purchase consideration) to the shareholder of the target company. Pursuant to this acquisition, target company will become the wholly owned subsidiary of 3B Films Limited. The details as required to be disclosed under Regulation 30 of the Listing Regulations read with SEBI Circular, is enclosed as "**Annexure-II**".

5. The Board of Directors approved the execution of a Supplementary Loan Agreement between the Company and persons belonging to the Promoter and non-promoter category, inter alia, providing for conversion of Unsecured Loan into Equity, subject to approval of the shareholders at the ensuing Extra-Ordinary General Meeting ("EGM") and the relevant Stock Exchanges.
6. The Board of Directors has approved issuance of up to 1,34,18,341 Equity Shares face value of Rs. 10/- (Rupees Ten Only) at an issue price of Rs. 20.39/- (Rupees Twenty and Thirty Nine Paise Only) including Security Premium of Rs. 10.39/- (Rupees Ten and Thirty Nine Paise Only) each on preferential basis to Promoter and non-promoter category by conversion of their existing unsecured loans in the Company in accordance with the Chapter V of SEBI (Issue of Capital and Disclosure requirement) Regulations, 2018 and other applicable laws, subject to the approval of the shareholders at Extra-Ordinary General Meeting ("EGM") and the Stock Exchange.

The details relating to conversion of Unsecured Loan into Equity Shares on a Preferential Basis as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with circular dated September 9, 2015, is enclosed as "**Annexure-III**".

7. The Board of Directors have considered and approved alteration of object clause of the Memorandum of Association (MoA).

In Accordance with the requirements of the SEBI (LODR) Regulations, 2015 "**Annexure IV**" is enclosed herewith.



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## 8. Incorporation of Wholly owned Company in United Arab Emirates:

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 read with Part A of Schedule III, we hereby inform you that the Board has approved the incorporation of a Wholly Owned Subsidiary of Company in United Arab Emirates.

## 9. Notice of Extra-Ordinary General Meeting:

The Board of Directors has fixed Saturday, 27<sup>th</sup> June, 2026 at 02:00 P.M. as the date and time for convening the Extra-Ordinary General Meeting at the corporate office of the company situated at Block No 1241 1242 1243 1244, Padra Jambusar Highway, Masar, Padra, Vadodara 391421, Gujarat, India., in compliance with the applicable provisions of the Companies Act, 2013 and circulars issued by the Ministry of Corporate Affairs and other applicable regulatory authorities, to transact the business as set out in the Notice convening the EGM.

The Board has approved the Notice convening the EGM along with explanatory statement thereto and authorized the issuance of the same to the members of the Company through electronic mode.

- The Board has appointed M/s. K H Rao & Co, Practicing Company Secretary as a Scrutinizer of the Company for conducting the E-voting process in Extra-Ordinary General Meeting.
- The E-voting period will commence on 24<sup>th</sup> June, 2026 at 09:00 AM and ends on 26<sup>th</sup> June, 2026 at 05:00 PM.
- During this period members of the Company holding shares either in Physical form or in dematerialized form as of 20<sup>th</sup> June, 2026 (cut-off date for E-voting) may cast their vote through remote e-voting facility.
- The remote e-voting facility shall be disabled by the e-voting agency after 05:00 P.M. on Friday, 26<sup>th</sup> June, 2026. Members attending the EGM and who have not cast their vote through remote e-voting shall be eligible to vote through the e-voting system during the EGM.



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The meeting started at 06:00 PM and concluded at 07:00 PM.

Kindly take the same on your records and acknowledge the receipt.

By the order of the Board of Directors

**For, 3B Films Limited**  
**(Formerly known as 3B Films Private Limited)**



**Mrs. Niki Tiwari**  
**Company Secretary & Compliance Officer**  
**Membership No: 45550**



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## "Annexure-I"

**Disclosure of events and information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Particulars	Details
Date of appointment/cessation & term of appointment	30 <sup>th</sup> May, 2026, with effect from close of business hours
Reason for Change	Ms. Mital Dipen Devani (DIN: 11311899) has given resignation from the post of Non-Executive Independent Director of the Company with effect from close of business hours on May 30, 2026.
Brief Profile (in case of appointment of a director)	Not Applicable
Disclosure of relationships between directors (in case of appointment of director)	Not Applicable
Letter of Resignation along with detailed reasons for resignation	As enclosed
Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any	Nil

**From:** Ashok Babariya <chairman@3bfilms.com>  
**Sent:** Saturday, May 30, 2026 1:30 PM  
**To:** 'mital Devani'  
**Cc:** cs@3bfilms.com  
**Subject:** RE: Resignation from Post of Independent Director

Dear Mital,

We accept your resignation and wish you best of luck for your future endeavours.

Best Regards,

**Ashok Babariya.**

Chairman/MD, MOB: 99794 26000

Email: [chairman@3bfilms.com](mailto:chairman@3bfilms.com)



**One Star Export House**

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

**Factory:** Block No: 1241 to 1244, Moje Masar,  
Padra Jambusar Highway, Ta: Padra,  
Dist: Vadodara, Gujarat, India- 391421.

**From:** mital Devani [mailto:[hiranimital1993@gmail.com](mailto:hiranimital1993@gmail.com)]  
**Sent:** 30 May 2026 12:23  
**To:** [chairman@3bfilms.com](mailto:chairman@3bfilms.com)  
**Subject:** Resignation from Post of Independent Director

To  
Board of Directors,  
3B Films Limited,  
SF 220 Pancham Icon,  
Besides D-Mart, Vasna Road,  
Vadodara 390007, Gujarat, India.

I, Mital Dipen Devani (DIN: 11311899) hereby tender my resignation as an Independent Director of the company, from close of business hours on May 30, 2026 due to my pre occupation and other personal commitments. Consequently, I will also be stepping down as the Member of the Audit Committee, Nomination and Remuneration Committee and Stakeholder Relationship Committee of the Company.

I would like to express my gratitude to Board of Directors and the entire management team for the support extended to me during my tenure as an Independent Director. I wish wholeheartedly for the continued success

and the prosperity of the Company.

Further, I confirm that there are no other material reasons for my resignation other than those mentioned above.

I do not hold directorship and membership of Board Committee(s) of any other listed entity.

Regards  
Mital Devani

**Mital Dipen Devani**  
94 Rivera Banglows, Mota Varachha, Near Bhaktinandan Chowk, Chorasi,  
Surat-394101, Gujarat  
Contact:9033264543, Email Id:hiranimital1993@gmail.com

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To  
Board of Directors,  
3B Films Limited,  
SF 220 Pancham Icon,  
Besides D-Mart, Vasna Road,  
Vadodara 390007, Gujarat, India.

Date:30-05-2026

**Subject: Resignation from Post of Independent Director**

I, Mital Dipen Devani (DIN: 11311899) hereby tender my resignation as an Independent Director of the company, from close of business hours on May 30, 2026 due to my pre occupation and other personal commitments. Consequently, I will also be stepping down as the Member of the Audit Committee, Nomination and Remuneration Committee and Stakeholder Relationship Committee of the Company.

I would like to express my gratitude to Board of Directors and the entire management team for the support extended to me during my tenure as an Independent Director. I wish wholeheartedly for the continued success and the prosperity of the Company.

Further, I confirm that there are no other material reasons for my resignation other than those mentioned above.

I do not hold directorship and membership of Board Committee(s) of any other listed entity.

Thanking you,



**Ms. Mital Devani**  
**Independent Director**  
**(DIN-11311899)**



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## "Annexure-II"

### Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sr. No.	Requirement of Disclosures	Description
1.	Name of the target entity, details in brief such as size, turnover etc.	<b>Name:</b> 3B Flexipacks Private Limited  <b>Authorised Share Capital:</b> Rs. 40,00,000/- divided into 4,00,000 shares of Rs. 10/- each.  <b>Paid Up Share Capital:</b> Rs. 35,80,000 /- divided into 3,58,000 shares of Rs. 10/- each.  <b>Turnover as on March 31, 2025:</b> Rs. 5,17,84,225/-
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group /group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	The Promoters/Promoter Group of the Company are the shareholders of the Target Company. Also, some of the Shareholders of the Target Company are Directors of the Company.  Nature of Interest: The Promoters/Promoter Group of the Listed Company are shareholders of the Target Company. Accordingly, they have interest in the transaction by virtue of their shareholding in the Target Company.  Transaction will be executed at arm's length, based on the Valuation of the Company.
3.	Industry to which the entity being acquired belongs	3B Flexipacks Private Limited is in a Packaging Industry.
4.	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	The acquisition of 3B Flexipacks Private Limited by 3B Films Limited is a strategic move to consolidate the Group's manufacturing operations under the listed entity and achieve vertical integration in the Manufacturing chain.



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		<p>3B Flexipacks Private Limited is engaged in the Flexible Container with or without lids from different polymers/ Plastics for the application of packaging of food &amp; non- food products carry out business as importer, exporter, wholesaler, retailer, distributor, dealer or commission agent for such products that is not manufactured in house while 3B Films Limited will set up manufacturer, developer or trader, in India or abroad, all kinds of flexible or rigid films like CPP, BOPP, BOPET, Polythene, PVC in single layer or multilayer structure, Plain, White opaque, Pearlized or Metalized forms, for use in packaging industry, simultaneously it will carry out business as importer, exporter, representative, franchisers, job worker consultant, collaborator, wholesaler, retailer, distributor, dealer or commission agent for all kinds of plastics raw material either irgin or re-processed, as well as finished products that are not manufactured in-house.</p> <p>The acquisition is proposed to strengthen the Company's presence in the packaging business by consolidating operations. The acquisition is expected to result in operational synergies, improved efficiencies, and enhanced growth opportunities. Upon completion, the Target Company will become a Wholly owned subsidiary of the Company.</p>
5.	Brief details of any governmental or regulatory approvals required for the acquisition	Not Applicable
6.	Indicative time period for completion of the acquisition	Subject to necessary approvals of regulator (s), as may be required, and subject to the approval of shareholders in their general meeting. It is expected to complete the acquisition within 2 months from the approval granted by the Stock Exchange.



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7.	Nature of consideration – whether cash consideration or share swap and details of the same	This acquisition involves a total consideration of Rs. 26,02,66,000/- (Rupees Twenty Six Crore Two Lakhs Sixty Six Thousands Only), 99.99% shareholding of 3B Flexipacks Private Limited. The details of the same is as below: Rs. 26,02,66,000/- (Rupees Twenty Six Crore Two Lakhs Sixty Six Thousands Only) will be as share swap.
8.	Cost of acquisition or the price at which the shares are acquired	Rs. 26,02,66,000/- (Rupees Twenty Six Crore Two Lakhs Sixty Six Thousands Only) at a price of Rs. 727/- (Rupees Seven Hundred Twenty Seven Only) per equity share (including security premium of Rs. 717/- per share)
9.	Percentage of shareholding/control acquired and/or number of shares acquired	Shareholding in Percentage: 99.99% Number of shares: 3,58,000
10.	Brief background about the entity acquired in terms of products/ line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	<b><u>Product/line of business:</u></b> 3B Flexipacks Private Limited engaged in the business of Manufacturing of Flexible Container with or without lids from different polymers/ Plastics for the application of packaging of food & non- food products. <b><u>Date of Incorporation:</u></b> 6 <sup>th</sup> July, 2015 <b><u>History of Last 3 years turnover: (In crore)</u></b> 2024-25 – 5,17,84,225 2023-24 – 3,96,24,171 2022-23 – 3,30,62,400 <b><u>Country of presence:</u></b> India



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## "Annexure-III"

The details relating to the issuance of fully paid-up equity shares on a Preferential Basis as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with circular dated September 9, 2015:

Sr. No.	Particulars	Issue of Equity Shares of the Company												
1.	Type of securities proposed to be issued (viz. equity shares, convertibles, etc.)	Equity Shares of face value Rs. 10/- (Rupees Ten Only) per share.												
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placements, preferential allotment etc.)	Preferential Allotment (Conversion of Unsecured Loan into Equity)												
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Up to 1,34,18,341 (One Crore Thirty-Four Lakhs Eighteen Thousands Three Hundred Forty One)												
4.	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s):													
a)	Name of Proposed Allottees	<table border="1"> <thead> <tr> <th>S.N.</th> <th>Name of Investor</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Ashokbhai D Babariya</td> </tr> <tr> <td>2</td> <td>Gulabben Nitin Babariya</td> </tr> <tr> <td>3</td> <td>Mukesh Dhanjibhai Babariya</td> </tr> <tr> <td>4</td> <td>RFBL Flexipack Limited</td> </tr> <tr> <td>5</td> <td>Jasumatiben Jiteshbhai Kachhadiya</td> </tr> </tbody> </table>	S.N.	Name of Investor	1	Ashokbhai D Babariya	2	Gulabben Nitin Babariya	3	Mukesh Dhanjibhai Babariya	4	RFBL Flexipack Limited	5	Jasumatiben Jiteshbhai Kachhadiya
S.N.	Name of Investor													
1	Ashokbhai D Babariya													
2	Gulabben Nitin Babariya													
3	Mukesh Dhanjibhai Babariya													
4	RFBL Flexipack Limited													
5	Jasumatiben Jiteshbhai Kachhadiya													
b)	Post allotment of securities outcome of the subscription	Equity Shares are proposed to be allotted to the Allottees' name above. Details of the shareholding in the Company, prior to and after the preferential issue, are as under: <table border="1"> <thead> <tr> <th>Pre-preferential issue</th> <th>Post-allotment of preferential issue</th> </tr> </thead> <tbody> <tr> <td>2,47,72,000</td> <td>5,09,54,735</td> </tr> </tbody> </table>	Pre-preferential issue	Post-allotment of preferential issue	2,47,72,000	5,09,54,735								
Pre-preferential issue	Post-allotment of preferential issue													
2,47,72,000	5,09,54,735													
c)	Issue Price	Rs. 20.39/- (Rupees Twenty and Thirty Nine Paise Only) per Equity Shares including Rs. 10/- (Rupee Ten Only) Face Value and Security Premium of Rs. 10.39/- (Rupees Ten and Thirty Nine Paise Only)												
d)	Number of Investor	5 (Five)												
e)	In case of convertible intimation on the conversion of securities or on lapse of the tenure of the instrument	Not Applicable												



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## "Annexure IV"

### **Information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors in their meeting held on Saturday, 30<sup>th</sup> May, 2026 have approved the alteration of object clause of the Memorandum of Association of the company subject to the approval of shareholders of the company.

Approval of the shareholders of the Company shall be taken at the Extra Ordinary General Meeting of the Company.

Further, the brief details of alteration in MOA as required under Regulation 30 read with Part A of the Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as follows:

Adding new clause in Main object:

2. To prepare, manufacture, process, market, trade, import, export, improve, sell and deal in all kinds of agro/agri/food products including but not limited to spices, oil seeds, grains, vegetables, herbs, pickles and other items derived from agricultural, farming or relevant activities.



# A O MITTAL & ASSOCIATES

## CHARTERED ACCOUNTANTS

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

**Independent Auditor's Report (unmodified opinion) on the Audited Standalone Financial Results of 3B Films Limited 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),

**Report on the Financial Statements**

### Opinion

We have audited the accompanying statement of Standalone financial results of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ('the company'), for the half and year ended 31<sup>st</sup> March, 2026 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 ("the LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Given a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended 31<sup>st</sup> March, 2026 as well as the year-to-date results for the period from 01<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026.

### Basis for Opinion

We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.



**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

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system and the operating effectiveness of such control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Emphasis of Matter Paragraph – Not Applicable

Our opinion is not modified in respect of this matter.

#### **Management's Responsibility for the Financial Statements**

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible with respect to the preparation of these financial statements that gives true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from materials misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as going concern, disclosing, as applicable, matters related to going



concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our Opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results, or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the stand alone financial results, including the disclosures, and whether the financial result represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planning scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For, A O Mittal & Associates,  
Chartered Accountants  
FRN: 014640C**

*Shesha*

**CA. Shesha Soni  
M.No.542840**

**UDIN: 26542840SERILJ2910**



**Place: Vadodara  
Date: May 30, 2026**

**3B Films Limited (Formerly known as 3B Films Private Limited)**  
**AUDITED STANDALONE BALANCE SHEET AT MARCH 31, 2026**

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	As at March 31, 2026 (Audited )	As at March 31, 2025 (Audited )
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share Capital	3	2,477.00	2,122.00
Reserves and Surplus	4	2,840.85	1,409.81
		<b>5,317.85</b>	<b>3,531.81</b>
<b>Non-current liabilities</b>			
Long-Term Borrowings	5	6,994.42	6,580.96
Deferred Tax Liabilities (Net)	6	214.36	187.14
Long-Term Provisions	7	10.50	23.18
		<b>7,219.28</b>	<b>6,791.28</b>
<b>Current liabilities</b>			
Short-Term Borrowings	8	3,051.74	3,666.82
Trade Payables			
total outstanding dues of micro and small enterprises	9		-
total outstanding dues of creditors other than micro	9	2,422.68	2,232.54
Other Current Liabilities	10	4.60	35.94
Short-Term Provisions	11	22.57	19.50
		<b>5,501.59</b>	<b>5,954.80</b>
<b>Total Equity And Liabilities</b>		<b>18,038.72</b>	<b>16,277.89</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	12	8,261.22	7,413.46
Intangible Assets	12	94.52	788.31
Long-Term Loans and Advances	13	97.75	263.13
Other Non-Current Assets	14	526.61	26.81
		<b>8,980.10</b>	<b>8,491.71</b>
<b>Current assets</b>			
Inventories	15	5,679.45	5,484.34
Trade Receivables	16	3,309.30	2,047.12
Cash and Bank Balances	17	2.06	9.70
Short-Term Loans and Advances	18	15.36	241.78
Other Current Assets	19	52.45	3.24
		<b>9,058.62</b>	<b>7,786.18</b>
<b>Total Assets</b>		<b>18,038.72</b>	<b>16,277.89</b>

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

UDIN: 26542840SER1172910  
For A C Mittal & Associates  
Chartered Accountants  
(FRN-014640C)

Shesha Soni  
Partner  
MN: 542840



*Ashokbhai Babariya*  
Ashokbhai Babariya  
Managing Director  
DIN : 03363509  
Place : Vadodara  
Date : May 30, 2026

For and on behalf of Board of Directors

3B FILMS LIMITED

*D.m. Baraw*  
Dhaval Kumar Maheshbhai Panchal  
Chief Financial Officer  
Place : Vadodara  
Date : May 30, 2026



**3B Films Limited**  
(Formerly known as 3B Films Private Limited)  
**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026**

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	01-10-2025 TO 31-03-2026 (Audited)	01-04-2025 TO 30-09-2025 (Unaudited)	Corresponding 6 months ended in the previous year 31.03.2025 (Unaudited)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
<b>Income</b>						
Revenue from Operations	20	3,429.65	2,571.64	3,890.62	6,001.30	8,530.75
Other Income	21	89.96	105.75	33.40	197.24	57.78
		<b>3,519.61</b>	<b>2,677.39</b>	<b>3,924.02</b>	<b>6,198.54</b>	<b>8,588.53</b>
<b>Expenses</b>						
Cost of Materials Consumed	22	2,200.99	1,597.68	2,974.95	3,799.07	6,494.57
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	23	94.42	-47.90	-173.22	49.51	-350.78
Employee Benefits Expense	24	71.99	144.82	96.09	218.04	213.52
Finance Costs	25	238.51	255.53	258.38	491.76	564.13
Depreciation and Amortisation Expense	26	292.11	299.34	243.76	591.46	487.50
Other Expenses	27	315.18	522.44	280.45	837.13	597.13
		<b>3,213.20</b>	<b>2,771.91</b>	<b>3,680.41</b>	<b>5,986.97</b>	<b>8,006.07</b>
<b>Profit before exceptional &amp; extraordinary Items, and tax</b>		<b>306.41</b>	<b>-94.52</b>	<b>243.61</b>	<b>211.57</b>	<b>582.46</b>
Exceptional Items	-					
<b>Profit before extraordinary Items, and tax</b>		<b>306.41</b>	<b>-94.52</b>	<b>243.61</b>	<b>211.57</b>	<b>582.46</b>
Extraordinary Items	-					
<b>Profit before tax</b>		<b>306.41</b>	<b>-94.52</b>	<b>243.61</b>	<b>211.57</b>	<b>582.46</b>
<b>Tax Expenses</b>						
Current Tax	28					
Deferred Tax	28	27.22		39.33	27.22	77.33
<b>Profit for the Year</b>		<b>279.19</b>	<b>-94.52</b>	<b>204.28</b>	<b>184.35</b>	<b>505.13</b>
<b>Earnings Per Equity Share</b>						
Basic (Face value of Rs.10 each)	29	0.96		0.96	2.38	2.38
Diluted (Face value of Rs.10 each)	29	0.96		0.96	2.38	2.38

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

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

*Shesha*  
**Shesha Soni**  
Partner  
MN: 542840



For and on behalf of Board of Directors

3B FILMS LIMITED

*Ashokbhai Babariya*  
**Ashokbhai Babariya**  
Managing Director

DIN : 03363509

Place : Vadodara

Date : May 30, 2026

*Dhaval Kumar Maheshbhai Panchal*  
**Dhaval Kumar Maheshbhai Panchal**  
Chief Financial Officer

Place : Vadodara

Date : May 30, 2026



**3B Films Limited (Formerly known as 3B Films Private Limited)**

**AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026**

All amounts in INR Lakhs, unless otherwise stated

Particulars	As at March 31, 2026 (Audited )	As at March 31, 2025 (Audited )
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	211.57	582.46
<b>Adjustments for :</b>		
Interest expense	491.76	564.13
Depreciation and Amortization Expense	591.46	487.50
Bad Debts written off	-	-
Provision for Doubtful Debts	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>1,294.79</b>	<b>1,634.09</b>
Increase (Decrease) in Trade Payables	190.14	1,627.06
Increase (Decrease) in Other liabilities	-31.34	(21.83)
Increase (Decrease) in Provisions	3.07	(3.77)
Decrease (Increase) in Inventories	-195.11	(501.07)
Decrease (Increase) in Trade Receivables	-1,262.18	(1,090.63)
Decrease (Increase) in loans and advances	226.42	(145.36)
Decrease (Increase) in Other assets	-49.21	(1.50)
(Increase)/Decrease in Long Term Provisions	-12.68	(0.41)
(Increase)/Decrease in Long Term Loans & Advances & Other Assets	-334.42	(7.39)
<b>Cash generated from (used in) Operations</b>	<b>-170.52</b>	<b>1,489.19</b>
Income taxes paid	-	-
<b>Net Cash generated from (used in) Operating Activities</b>	<b>-170.52</b>	<b>1,489.19</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment and Intangible Assets	-745.43	(563.73)
Sale proceeds of Property, Plant and Equipment and Intangible Assets	-	-
<b>Net Cash generated from (used in) Investing Activities</b>	<b>-745.43</b>	<b>(563.73)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long-Term Borrowings	413.46	(633.89)
Proceeds from Short-Term Borrowings	-615.08	226.55
Interest paid	-491.77	(564.13)
Proceeds from Share Issue	1,601.70	-
<b>Net Cash generated from (used in) Financing Activities</b>	<b>908.31</b>	<b>(971.47)</b>
<b>Net Increase (Decrease) In Cash and cash equivalents</b>	<b>-7.64</b>	<b>(46.01)</b>
Cash and cash equivalents at the Beginning	9.70	55.71
Cash and cash equivalents at the End	2.06	9.70

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

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

*Shesha*  
**Shesha Soni**  
Partner  
MN: 542840



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

*Ashokbhai Babariya*  
**Ashokbhai Babariya**  
Managing Director  
DIN : 03363509  
Place : Vadodara  
Date : May 30, 2026



*D. Maheshbhai Panchal*  
**Dhavalkumar Maheshbhai Panchal**  
Chief Financial Officer  
Place : Vadodara  
Date : May 30, 2026



# 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](mailto:accounts@3bfilms.com)

Website: [www.3bfilms.com](http://www.3bfilms.com)

Telephone No: +91 997942 6000

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

Date: May 30, 2026

**SCRIP CODE: 544412**

**Sub.: Declaration in respect of unmodified opinion on annual audited Standalone Financial results for the financial year ended March 31, 2026.**

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. A O Mittal & Associates, Chartered Accountants, statutory auditors of the Company have issued an unmodified audit report on the audited financial results (Standalone) of the company, for the half year and year ended March 31, 2026.

Request you to please take the same on your record.

Thanking You,  
Yours faithfully,

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

NIKI  
PARESH  
TIWARI

Digitally signed  
by NIKI PARESH  
TIWARI  
Date: 2026.05.30  
20:03:28 +05'30'



**Mrs. Niki Tiwari**  
**Company Secretary and Compliance Officer**  
**Membership No.45550**