3B FILMS LIMITED

(Formerly known as 3B Films Private Limited)
CIN: CIN: L22203GJ2014PLC080685
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 cs@3bfilms.com **Website:** www.3bfilms.com **Telephone No:** +91 997942 6000

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

Date: 06.11.2026

SCRIP CODE: 544412

Sub.: Outcome of Meeting of the Board of Directors of the Company.

Respected Sir/Madam,

In accordance with Regulation 30 of the SEBI Listing Regulations read with Schedule - III thereto, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Friday, 6th November, 2026 at 04:00 p.m. inter-alia has considered and approved the following:

(i) Considered and Approved the Un-audited Standalone Financial Results for the quarter and half year ended 30th September, 2026;
(ii) Considered and Approved the Un-audited Consolidated Financial Results for the quarter and half year ended 30th September, 2026;
(iii) Took note of Limited Review Report issued by the Statutory Auditor of the Company;

The Meeting of the Board of Directors concluded at 05.00 p.m.

Further, pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015 and as per the 'code of Internal procedures and conduct for regulating monitoring and reporting of trading by insiders' adopted by the Company, the Trading Window for the Directors and designated employees of Company was closed from October 01, 2026 and it will be opened 48 hrs after declaration of Un audited Financial Result for the half year ended on 30th September, 2026. Kindly take the above-mentioned information on records.

You are requested to kindly take the same on record.

Thanking You,

Yours faithfully,

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

VARSHA MANGALSINH RAJPUT
Digitally signed by VARSHA MANGALSINH RAJPUT
Date: 2026.11.06 17:10:28 +05'30'

Varsha Rajput
Company Secretary & Compliance Officer
Mem. No.A46994

A O MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Independent Auditor's Limited Review Report on Half Yearly Unaudited Standalone Financial Results of the Company 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),

We have reviewed the accompanying statement of unaudited financial results of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ('the company'), for the half year ended 30th September, 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 ("Listing Regulations").

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 Indian Accounting Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard audit in accordance with the Standards on Review Engagements (SRE) 2410, "Review of Interim Financial Information on Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. Those Standards 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 inquires of company personnel and analytical procedures applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of The Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter – No such thing requires to be mentioned hence our conclusion is not modified in respect of this matter.

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

Shesha

CA. Shesha Soni
M.No.542840
UDIN: 26542840CTE4PU6502

Place: Vadodara
Date: 06th November, 2026

A O MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Independent Auditor's Report (unmodified opinion) on the Audited Standalone 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) Regulation, 2015

INDEPENDENT AUDITORS REPORT

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 half yearly financial results of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ('the company'), for the half year ended 30th September, 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 ("Listing 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 losses and other comprehensive income and other financial information for the half year ended 30th September, 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.

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

A O Mittal & Associates FRN: 014640C VADODARA Chartered Accountants

A O MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Independent Auditor's Report (unmodified opinion) on the Audited Standalone 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) Regulation, 2015

INDEPENDENT AUDITORS REPORT

To,
The Board of Directors of,
M/s. 3B Films Limited (Formerly known as 3B Films Private Limited),

Report on the Financial Statements

Opinion

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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 losses and other comprehensive income and other financial information for the half year ended 30th September, 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.

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

A O Mittal & Associates FRN: 014640C VADODARA Chartered Accountants

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 auditors 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 overrise 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.



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.

A O Mittal & Associates
FRN: 114640C
VADODARA
Chartered Accountants

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

A O Mittal & Associates
FRN: 014640C
VADODARA
Chartered Accountants

CA. Shesha Soni
M.No.542840
UDIN: 26542840C1E4PU6502

Place: Vadodara
Date: 06th November, 2026

3B Films Limited (Formerly known as 3B Films Private Limited)
UNAUDITED STANDALONE BALANCE SHEET AT SEPTEMBER 30, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	30-09-2026 Unaudited	As at March 31, 2026 (Audited)	30-09-2025 Unaudited
I. EQUITY AND LIABILITIES				
Shareholders' funds				
Share Capital	3	2,477.00	2,477.00	2,477.20
Reserves and Surplus	4	2,683.35	2,840.85	2,561.79
		5,160.35	**5,317.85**	**5,038.99**
Non-current liabilities				
Long-Term Borrowings	5	7,347.83	6,994.42	7,680.75
Deferred Tax Liabilities (Net)	6	214.36	214.36	187.14
Long-Term Provisions	7	9.50	10.50	12.27
		7,571.69	**7,219.28**	**7,880.16**
Current liabilities				
Short-Term Borrowings	8	3,316.36	3,051.74	2,310.98
Trade Payables				
total outstanding dues of micro and small enterprises	9	32.77	-	-
total outstanding dues of creditors other than micro	9	1,870.38	2,422.68	1,860.92
Other Current Liabilities	10	3.51	4.60	6.93
Short-Term Provisions	11	18.17	22.57	17.21
		5,241.19	**5,501.59**	**4,196.04**
Total Equity And Liabilities		**17,973.23**	**18,038.72**	**17,115.19**
II. ASSETS				
Non-current assets				
Property, Plant and Equipment and Intangible Assets				
Property, Plant and Equipment	12	8,328.99	8,261.22	7,989.70
Intangible Assets	12	95.64	94.52	101.91
Long-Term Loans and Advances	13	90.02	97.75	281.92
Other Non-Current Assets	14	568.16	526.61	344.15
		9,082.81	**8,980.10**	**8,717.68**
Current assets				
Inventories	15	5,949.44	5,679.45	5,982.30
Trade Receivables	16	2,859.48	3,309.30	2,209.10
Cash and Bank Balances	17	6.12	2.06	11.57
Short-Term Loans and Advances	18	19.91	15.36	187.19
Other Current Assets	19	55.47	52.45	7.15
		8,890.42	**9,058.62**	**8,397.51**
Total Assets		**17,973.23**	**18,038.72**	**17,115.19**

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

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

Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : 6th November 2026

Dhavalkumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
Date : 6th November 2026

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

Shesha Soni
Partner
MN: 542840

A O Mittal & Associates
FRN: 014640C
VADODARA
Chartered Accountants

3B Films Limited
Vadodara

CIN - U25200GJ2014PLC080685
Block No. 1241,1242,1243,1244, Padra Jambusar Highway, Post Masar, Taluka Padra, Dist. Vadodara

3B Films Limited (Formerly known as 3B Films Private Limited)
UNAUDITED STANDALONE BALANCE SHEET AT SEPTEMBER 30, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	30-09-2026 Unaudited	As at March 31, 2026 (Audited)	30-09-2025 Unaudited
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		8,890.42	**9,058.62**	**8,397.51**
Total Assets		**17,973.23**	**18,038.72**	**17,115.19**

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

A O Mittal & Associates • FRN: 014640C VADODARA • Chartered Accountants

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

Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : 6th November 2026

D.M.Panchal

Dhavalkumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
Date : 6th November 2026

3B Films Limited Vadodara

5200GJ2014PLC080685
No. 1241,1242,1243,1244, Padra Jambusar Highway, Post Masar, Taluka Padra, Dist. Vadodara

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

All amounts in INR Lakhs, unless otherwise stated

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	30-09-2026 (Unaudited)	31-03-2026 (Audited)	30-09-2025 (Unaudited)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
Income						
Revenue from Operations	20	2,800.97	3,429.65	2,571.64	6,001.30	8,530.75
Other Income	21	97.28	89.96	105.75	197.24	57.78
		2,898.25	**3,519.61**	**2,677.39**	**6,198.54**	**8,588.53**
Expenses						
Cost of Materials Consumed	22	2,040.80	2,200.99	1,597.68	3,799.07	6,494.57
Changes in Inventories of finished goods, work-in-progress	23	-48.96	94.42	-47.90	49.51	(350.78)
Employee Benefits Expense	24	143.81	71.99	144.82	218.04	213.52
Finance Costs	25	219.70	238.51	255.53	491.76	564.13
Depreciation and Amortisation Expense	26	340.09	292.11	299.34	591.46	487.50
Other Expenses	27	360.30	315.18	522.44	837.13	597.13
		3,055.74	**3,213.20**	**2,771.91**	**5,986.97**	**8,006.07**
Profit before exceptional & extraordinary items, and tax		**-157.49**	**306.41**	**-94.52**	**211.57**	**582.46**
Exceptional Items	-				-	-
Profit before extraordinary items, and tax		**-157.49**	**306.41**	**-94.52**	**211.57**	**582.46**
Extraordinary Items	-				-	-
Profit before tax		**-157.49**	**306.41**	**-94.52**	**211.57**	**582.46**
Tax Expenses						
Current Tax	28				-	-
Deferred Tax	28	-	27.22	-	27.22	77.33
Profit for the Year		**-157.49**	**279.19**	**-94.52**	**184.35**	**505.13**
Earnings Per Equity Share						
Basic (Face value of Rs.10 each)	29	-0.64	1.12	-	0.74	2.38
Diluted (Face value of Rs.10 each)	29	-0.64	1.12	-	0.74	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 Soni
Partner
MN: 542840

A O Mittal & Associates
FRN: 014640C
VADODARA
Chartered Accountants

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

Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : 06th November 2026

Dhavalkumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
Date : 06th November 2026

3B Films Limited
Vadodara

/25200GJ2014PLC080685
. No. 1241,1242,1243,1244, Padra Jambusar Highway, Post Masar, Taluka Padra, Dist. Vadodara

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

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	30-09-2026 Unaudited	As at March 31, 2026 (Audited)	30-09-2025 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	-157.49	211.57	(94.52)
Adjustments for :			
Interest expense	219.70	491.76	255.53
Depreciation and Amortization Expense	340.09	591.46	299.34
Bad Debts written off		-	-
Provision for Doubtful Debts		-	-
Operating Profit Before Working Capital Changes	**402.30**	**1,294.79**	**460.35**
Increase (Decrease) in Trade Payables	-519.53	190.14	(371.62)
Increase (Decrease) in Other liabilities	-1.09	(31.34)	(29.01)
Increase (Decrease) in Provisions	-4.40	3.07	(2.29)
Decrease (Increase) in Inventories	-269.99	(195.11)	(498.16)
Decrease (Increase) in Trade Receivables	449.82	(1,262.18)	(161.98)
Decrease (Increase) in loans and advances	-4.55	226.42	54.59
Decrease (Increase) in Other assets	-3.02	(49.21)	(3.91)
(Increase)/Decrease in Long Term Provisions	-2.72	(12.68)	10.91
(Increase)/Decrease in Long Term Loans & Advances & Other Assets	-32.11	(334.42)	(336.13)
Cash generated from (used in) Operations	**14.71**	**(170.52)**	**(877.25)**
Income taxes paid		-	-
Net Cash generated from (used in) Operating Activities	**14.71**	**(170.52)**	**(877.25)**
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment and Intangible Assets	-408.98	(745.43)	(210.60)
Sale proceeds of Property, Plant and Equipment and Intangible Assets		-	-
Net Cash generated from (used in) Investing Activities	**-408.98**	**(745.43)**	**(210.60)**
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long-Term Borrowings	353.41	413.46	1,099.79
Proceeds from Short-Term Borrowings	264.62	(615.08)	(1,355.84)
Interest paid	-219.70	(491.77)	(255.53)
Proceeds from Share Issue	-	1,601.70	1,601.70
Net Cash generated from (used in) Financing Activities	**398.33**	**908.31**	**1,090.12**
Net Increase (Decrease) In Cash and cash equivalents	**4.06**	**(7.64)**	**2.27**
Cash and cash equivalents at the Beginning	**2.06**	9.70	9.70
Cash and cash equivalents at the End	6.12	**2.06**	**11.97**

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

A O Mittal & Associates
FRN: 014640C
VADODARA
Chartered Accountants

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

Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : 06th November 2026

D.M.Panchal

Dhavalkumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
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3B Films Limited
Vadodara

A O MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Independent Auditor's Limited Review Report on Half Yearly Unaudited Consolidated Financial Results of the Company 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),

We have reviewed the accompanying statement of unaudited consolidated ssfinancial results of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ('the company'), for the half year ended 30th September, 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 ("Listing Regulations").

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 Indian Accounting Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard audit in accordance with the Standards on Review Engagements (SRE) 2410, "Review of Interim Financial Information on Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. Those Standards 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 inquires of company personnel and analytical procedures applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of The Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter – No such thing requires to be mentioned hence our conclusion is not modified in respect of this matter.

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

Shesha

CA. Shesha Soni
M.No.542840
UDIN: 26 542840 NR20715187

Place: Vadodara
Date: 06th November, 2026

A O Mittal & Associates Chartered Accountants FRN: 014640C VADODARA

A O MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Independent Auditor's Report (unmodified opinion) on the Audited Consolidated 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) Regulation, 2015

INDEPENDENT AUDITORS REPORT

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 half yearly financial results of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ('the company'), for the half year ended 30th September, 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 ("Listing 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 profits and other comprehensive income and other financial information for the half year ended 30th September, 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.

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

A O Mittal & Associates FRN: 014040C VADODARA

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 consolidated 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 consolidated 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 consolidated 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.

A. Mittal & Associates
FRN: 114640C
VADODARA
Chartered Accountants

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors 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 consolidated 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 consolidated 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 overrise 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.

Mittal & Associates
FRN. 014640C
VADODARA
Chartered Accountants

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: 26542840NRZ725187

A O Mittal & Associates
FRN: 014640C
VADODARA
Chartered Accountants

Place: Vadodara
Date: 06th November, 2026

Block No. 1241,1242,1243,1244, Padra Jambusar Highway, Post Masar, Taluka Padra, Dist. Vadodara

3B Films Limited (Formerly known as 3B Films Private Limited)
UNAUDITED CONSOLIDATED BALANCE SHEET AT SEPTEMBER 30, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	30-09-2026 Unaudited	As at March 31, 2026 (Audited)	30-09-2025 Unaudited
I. EQUITY AND LIABILITIES				
Shareholders' funds				
Share Capital	3	2,477.00	2,477.00	2,477.20
Reserves and Surplus	4	2,941.09	2,840.85	2,561.79
		5,418.09	**5,317.85**	**5,038.99**
Non-current liabilities				
Long-Term Borrowings	5	7,347.83	6,994.42	7,680.75
Deferred Tax Liabilities (Net)	6	214.36	214.36	187.14
Long-Term Provisions	7	9.50	10.50	12.27
		7,571.69	**7,219.28**	**7,880.16**
Current liabilities				
Short-Term Borrowings	8	3,316.36	3,051.74	2,310.98
Trade Payables				
total outstanding dues of micro and small enterprises	9	32.77	-	-
total outstanding dues of creditors other than micro	9	4,491.16	2,422.68	1,860.92
Other Current Liabilities	10	15.60	4.60	6.93
Short-Term Provisions	11	18.17	22.57	17.21
		7,874.06	**5,501.59**	**4,196.04**
Total Equity And Liabilities		**20,863.84**	**18,038.72**	**17,115.19**
II. ASSETS				
Non-current assets				
Property, Plant and Equipment and Intangible Assets				
Property, Plant and Equipment	12	8,328.99	8,261.22	7,989.70
Intangible Assets	12	95.64	94.52	101.91
Long-Term Loans and Advances	13	90.02	97.75	281.92
Other Non-Current Assets	14	568.12	526.61	344.15
		9,082.77	**8,980.10**	**8,717.68**
Current assets				
Inventories	15	6,285.12	5,679.45	5,982.50
Trade Receivables	16	5,411.11	3,309.30	2,209.10
Cash and Bank Balances	17	6.12	2.06	11.57
Short-Term Loans and Advances	18	23.25	15.36	187.19
Other Current Assets	19	55.47	52.45	7.15
		11,781.07	**9,058.62**	**8,397.51**
Total Assets		**20,863.84**	**18,038.72**	**17,115.19**

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 Soni
Partner
MN: 542840

A O Mittal & Associates FRN: 014640C VADODARA Chartered Accountants

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

Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : 06th November 2026

Dhavalkumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
Date : 06th November 2026

3B Films Limited Vadodara

IN - U25200GJ2014PLC080685
Block No. 1241,1242,1243,1244, Padra Jambusar Highway, Post Masar, Taluka Padra, Dist. Vadodara

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

All amounts in INR Lakhs, unless otherwise stated

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	30-09-2026 (Unaudited)	31-03-2026 (Audited)	30-09-2025 (Unaudited)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
Income						
Revenue from Operations	20	5,231.10	3,429.65	2,571.64	6,001.30	8,530.75
Other Income	21	97.28	89.96	105.75	197.24	57.78
		5,328.38	**3,519.61**	**2,677.39**	**6,198.54**	**8,588.53**
Expenses						
Cost of Materials Consumed	22	4,536.78	2,200.99	1,597.68	3,799.07	6,494.57
Changes in Inventories of finished goods, work-in-progress	23	-384.64	94.42	-47.90	49.51	(350.78)
Employee Benefits Expense	24	143.81	71.99	144.82	218.04	213.52
Finance Costs	25	219.70	238.51	255.53	491.76	564.13
Depreciation and Amortisation Expense	26	340.09	292.11	299.34	591.46	487.50
Other Expenses	27	372.39	315.18	522.44	837.13	597.13
		5,228.13	**3,213.20**	**2,771.91**	**5,986.97**	**8,006.07**
Profit before exceptional & extraordinary items, and tax		**100.25**	**306.41**	**-94.52**	**211.57**	**582.46**
Exceptional Items	-				-	-
Profit before extraordinary items, and tax		**100.25**	**306.41**	**-94.52**	**211.57**	**582.46**
Extraordinary Items	-				-	-
Profit before tax		**100.25**	**306.41**	**-94.52**	**211.57**	**582.46**
Tax Expenses						
Current Tax	28				-	-
Deferred Tax	28	-	27.22	-	27.22	77.33
Profit for the Year		**100.25**	**279.19**	**-94.52**	**184.35**	**505.13**
Earnings Per Equity Share						
Basic (Face value of Rs.10 each)	29	0.40	1.12	-	0.74	2.38
Diluted (Face value of Rs.10 each)	29	0.40	1.12	-	0.74	2.42

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

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

Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date :06th November 2026

Dhavalkumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
Date :06th November 2026

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

Shesha Soni
Partner
MN: 542840

A O Mittal & Associates
FRN: 014640C
VADODARA
Chartered Accountants

3B Films Limited
Vadodara

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

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	30-09-2026 Unaudited	As at March 31, 2026 (Audited)	30-09-2025 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	100.25	211.57	(94.52)
Adjustments for :			
Interest expense	219.70	491.76	255.53
Depreciation and Amortization Expense	340.09	591.46	299.34
Bad Debts written off		-	-
Provision for Doubtful Debts		-	-
Operating Profit Before Working Capital Changes	**660.04**	**1,294.79**	**460.35**
Increase (Decrease) in Trade Payables	2,101.25	190.14	(371.62)
Increase (Decrease) in Other liabilities	11.01	(31.34)	(29.01)
Increase (Decrease) in Provisions	-4.40	3.07	(2.29)
Decrease (Increase) in Inventories	-605.67	(195.11)	(498.16)
Decrease (Increase) in Trade Receivables	-2,101.81	(1,262.18)	(161.98)
Decrease (Increase) in loans and advances	-7.84	226.42	54.59
Decrease (Increase) in Other assets	1.25	(49.21)	(3.91)
(Increase)/Decrease in Long Term Provisions	-2.72	(12.68)	10.91
(Increase)/Decrease in Long Term Loans & Advances & Other Assets	-36.37	(334.42)	(336.13)
Cash generated from (used in) Operations	**14.74**	**(170.52)**	**(877.25)**
Income taxes paid		-	-
Net Cash generated from (used in) Operating Activities	**14.74**	**(170.52)**	**(877.25)**
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment and Intangible Assets	-408.98	(745.43)	(210.60)
Sale proceeds of Property, Plant and Equipment and Intangible Assets		-	-
Net Cash generated from (used in) Investing Activities	**-408.98**	**(745.43)**	**(210.60)**
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long-Term Borrowings	1,148.55	413.46	1,099.79
Proceeds from Short-Term Borrowings	-530.52	(615.08)	(1,355.84)
Interest paid	-219.70	(491.77)	(255.53)
Proceeds from Share Issue	-	1,601.70	1,601.70
Net Cash generated from (used in) Financing Activities	**398.33**	**908.31**	**1,090.12**
Net Increase (Decrease) In Cash and cash equivalents	**4.07**	**(7.64)**	**2.27**
Cash and cash equivalents at the Beginning	**2.06**	9.70	9.70
Cash and cash equivalents at the End	6.13	**2.06**	**11.97**

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

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

Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : 06th November 2026

Dhavalkumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
Date : 06th November 2026

For A O Mittal & Associates
Chartered Accountants
(FRN-014640C)
Shesha Soni
Partner
MN: 542840

A O Mittal & Associates
FRN: 014640C
VADODARA
Chartered Accountants

3B Films Limited
Vadodara