



May 08, 2026

To
Listing Department
BSE Limited
P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001.

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E), Mumbai – 400 050.

Scrip Code: **543614**

Symbol: **TIPSFILMS**

Subject: Re-submission of Audited Financial Results along with Auditors' Report for the quarter and financial year ended March 31, 2026.

Dear Sir/Madam,

With reference to our earlier announcement dated May 08, 2026 regarding submission of Audited Financial Results for the quarter and financial year ended March 31, 2026 of the Company. We would like to inform you that, we have inadvertently missed to attach the Auditor's Report in the aforesaid submission.

Accordingly, we hereby submit the complete set of Audited Financial Results along with the Auditor's Report issued by Maheshwari & Co. Chartered Accountants for the quarter and financial year ended March 31, 2026 and declaration regarding unmodified opinion on audited financial results, in accordance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We apologise for inconvenience caused. We request you to kindly take the same on your records.

Thanking you,
For **Tips Films Limited**

Haresh Sedhani
Chief Financial Officer

Encl: a/a

TIPS FILMS LIMITED

501, Durga Chambers, 5th Floor, Linking Road, Khar (West), Mumbai - 400 052.
Tel.: +91-22-6643 1188, Email : info@tipsfilms.in, Website : www.tipsfilms.in
CIN : L74940MH2009PLC193028



TIPS FILMS LIMITED

Statement of audited Financial Results for the Quarter and Year Ended March 31, 2026

[Rs. In Lacs except for Earning Per Share data]

Sr No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	a) Net sales / income from operations	235.57	406.45	6,036.75	15,827.14	7,403.99
	b) Other Income	34.40	49.84	22.71	128.40	153.33
	Total income from operations (net)	269.97	456.29	6,059.46	15,955.54	7,557.32
2	Expenses					
	a) Cost of Production of films	280.64	318.48	8,974.61	16,007.34	10,716.92
	b) Employee benefits expense	144.33	178.06	110.21	565.23	396.50
	c) Finance Cost	-	-	65.52	75.17	147.70
	d) Depreciation and Amortization Expenses	20.68	20.52	20.33	82.38	80.55
	e) Other expenses	178.90	226.10	159.94	817.61	709.06
	Total expenditure	624.55	743.16	9,330.61	17,547.73	12,050.73
3	Profit/ (loss) from operations before extraordinary items, exceptional items and tax	(354.58)	(286.87)	(3,271.15)	(1,592.19)	(4,493.41)
4	Exceptional items		-			-
5	Profit/ (loss) from ordinary activities before extraordinary items and tax	(354.58)	(286.87)	(3,271.15)	(1,592.19)	(4,493.41)
6	Extraordinary items		-			-
7	Profit/ (loss) from ordinary activities before tax	(354.58)	(286.87)	(3,271.15)	(1,592.19)	(4,493.41)
8	Current tax	-	-	-	-	-
9	Tax Expenses of earlier year	12.47	-	-	12.47	46.91
10	Deferred tax	(19.71)		(0.23)	(19.71)	(0.23)
11	Net Profit / (Loss) for the period after tax	(347.34)	(286.87)	(3,270.92)	(1,584.95)	(4,540.09)
12	Other Comprehensive income / (Expenses)	35.67	(7.76)	(1.01)	31.46	(0.21)
13	Total Comprehensive Income for the period	(311.67)	(294.63)	(3,271.93)	(1,553.49)	(4,540.31)
14	Other Equity				2,556.28	4,109.77
15	Paid-Up Equity Share Capital (Rs. 10/- each fully paid up)	43.23	43.23	43.23	43.23	43.23
	a) Basic & Diluted EPS before extraordinary Items (Rs.)	(8.03)	(6.64)	(75.67)	(36.66)	(105.02)
	b) Basic & Diluted EPS after extraordinary Items (Rs.)	(8.03)	(6.64)	(75.67)	(36.66)	(105.02)

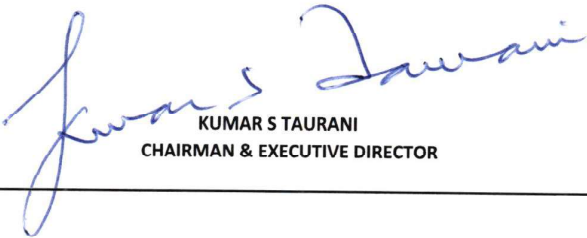
TIPS FILMS LIMITED

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Notes to Statement of audited financial results for the quarter and year ended March 31, 2026:	
1	These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
2	These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on May 08, 2026 and approved by the Board of Directors in its meeting held on May 08, 2026. The Statutory Auditors have expressed an unqualified audit opinion. The review report has been filed with stock exchange and is available on the Company's website.
3	Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes'. The New Labour Codes has resulted in increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and relevant Accounting Standard, the Company has assessed and accounted incremental impact of Rs. 37.37 Lakhs as Employee Benefits Expense in the financial results for the quarter ended December 31, 2025.
4	The Company has only one reportable business segment as Films Production and Distribution Products in term of Ind AS 108 "Operating Segment". The chief operating officer and chief financial officer (chief operating decision maker) monitors the operating results at one single segment for the purpose of making decision about resource allocation and performance assessment. Accordingly, there are no separate reportable segments as per Ind AS 108. "Operating Segment" prescribed under section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 as amended.
5	Considering the nature of business carried on by the company whereby revenues do not necessarily accrue evenly over the year, the results of the quarter may not be representative of the result for the year. As such, the result of the current quarter is not comparable with result of the corresponding quarter.
6	Tips Films Limited has no subsidiary/ Joint Venture / Associate Company(ies) as on March 31, 2026
7	The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial years and the reviewed and published year to date figures upto the quarters ended December 31, 2025 and December 31, 2024 respectively.
8	The Previous period's / Year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.
9	The above audited financial results of the Company are available on the Company's and stock exchanges websites (www.tipsfilms.in), BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.
<p>Place : Mumbai Date : May 08, 2026</p> <p style="text-align: center;"> KUMAR S TAURANI CHAIRMAN & EXECUTIVE DIRECTOR</p>	

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TIPS FILMS LIMITED
BALANCE SHEET AS AT MARCH 31, 2026

(INR in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	160.54	209.13
(b) Investment Property	1,096.38	1,124.40
(c) Financial Assets		
(i) Other Financial Assets	23.18	21.85
(d) Other Non Current Assets	2,826.24	2,451.47
Total Non-Current Assets	4,106.34	3,806.85
Current assets		
(a) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	484.78	92.09
(iii) Cash and Cash Equivalents	392.41	1,705.01
(iv) Bank Balances Other Than (ii) Above	-	207.65
(v) Loans	3.46	4.75
(vi) Other Financial Assets	56.08	270.49
(b) Current Tax Assets	882.59	130.23
(c) Other Current Assets	18,244.15	20,930.78
Total current assets	20,063.47	23,341.00
Total Assets	24,169.81	27,147.85
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	432.29	432.29
(b) Other Equity	2,556.28	4,109.77
Total Equity	2,988.57	4,542.06
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Long Term Borrowings	-	-
(b) Long Term Provisions	43.22	21.49
(c) Deferred Tax Liabilities (Net)	218.03	227.16
Total Non-Current Liabilities	261.25	248.65
Current Liabilities		
(a) Short Term Borrowings	18,831.07	19,001.40
(b) Financial Liabilities		
(i) Trade Payables		
(a) Total outstanding dues of micro enterprises and small enterprises	112.63	127.62
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	342.58	1,915.79
(ii) Other Financial Liabilities		
(c) Short Term Provisions	2.50	0.75
(d) Other Current Liabilities	1,631.21	1,311.58
(e) Current Tax Liabilities	-	-
Total Current Liabilities	20,919.99	22,357.14
Total Equity and Liabilities	24,169.81	27,147.85

TIPS FILMS LIMITED

[Handwritten Signature]

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TIPS FILMS LIMITED

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(INR in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Cash flows from operating activities		
Profit/(Loss) before tax	(1,592.19)	(4,493.41)
Adjustments		
Depreciation and amortization	82.38	80.55
Bad debts and advances written off	-	-
Fair value gain on mutual fund at FVTPL	-	-
Provision for/ (write back of) doubtful debts and advances	-	(10.00)
Gratuity expense	31.46	(0.21)
Finance Cost	75.17	147.70
Profit on sale of car	-	(17.50)
Interest income	(3.45)	(11.09)
Operating Profit before Working Capital changes	(1,406.63)	(4,303.96)
Working capital adjustments		
(Increase)/ Decrease in trade and other receivables	(392.68)	867.43
(Increase) / Decrease in loans (current)	1.29	1.16
(Increase) / Decrease in other financial assets (current)	214.41	(1.33)
(Increase) / Decrease in other current assets	2,686.63	(17,355.60)
(Increase) / Decrease in other financial assets (non current)	(1.33)	4.04
(Increase) / Decrease in other non current assets	(374.77)	60.54
Increase/ (Decrease) in short term provisions (current)	1.75	0.06
Increase/ (Decrease) in long term provisions (non-current)	21.73	(32.60)
Increase/ (Decrease) in other liabilities (current)	319.64	837.09
Increase/(Decrease) in trade payables	(1,588.19)	1,451.88
Cash generated from operations	(518.16)	(18,471.31)
Direct taxes paid (net of refund)	(754.25)	571.30
Net cash flows from operating activities	(1,272.41)	(17,900.01)
Cash flows from investing activities		
Acquisition of property, plant and equipments	(5.78)	(6.57)
Sale of motor car	-	17.50
Maturity of fixed deposits	207.65	198.89
Investment in fixed deposits	-	-
Interest received	3.45	11.09
Net cash flows from investing activities	205.32	220.91
Cash flows from Financing activities		
Loan taken	579.67	19,001.40
Loan repaid	(750.00)	-
Interest paid on loan	(75.17)	(147.70)
Dividend paid	-	-
Net cash flow from financing activities	(245.50)	18,853.70
Net increase/ (decrease) in cash and cash equivalents	(1,312.60)	1,174.60
Cash and cash equivalents at the beginning of the year	1,705.01	530.41
Cash and cash equivalents at the end of the year	392.41	1,705.01
Reconciliation of Cash and Cash equivalents with the Balance Sheet		
Cash and Cash Equivalents as per Balance Sheet		
In Current Account	389.52	1,703.58
Cash on Hand	2.89	1.43
Cash and Cash equivalents as restated as at the year end	392.41	1,705.01

TIPS FILMS LIMITED

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CIN : L74940MH2009PLC193028

Kumar Saurani



May 8, 2026

To,
Listing Department
BSE Limited
P.J Towers, Dalal Street,
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To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
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Scrip Code: **543614**

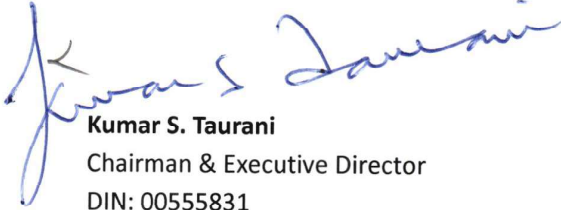
Symbol: **TIPSFILMS**

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, Kumar Taurani, Chairman & Executive Director of Tips Films Limited (CIN: L74940MH2009PLC193028) having its registered office at 501, Durga Chambers, 5th floor, Linking Road, Khar (West), Mumbai 400052, hereby declare that, the Statutory Auditors of the Company, M/s. Maheshwari & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.

Kindly take this declaration on your records.

For TIPS FILMS LIMITED


Kumar S. Taurani
Chairman & Executive Director
DIN: 00555831

TIPS FILMS LIMITED

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Independent Auditor's Report on the Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To The Board of Directors of
Tips Films Limited**

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying statement of annual financial results of **Tips Films Limited** (the "Company") for the year ended March 31, 2026 ("Statement"), 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 "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under the Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the net profit and other comprehensive Income and other financial information for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





Management's Responsibilities for the Financial Results

These Statement have been prepared on the basis of the financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standard) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 financial results.

As 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 risks of material misstatement of the Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.





Maheshwari & Co. Chartered Accountants

- 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 Directors' 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in 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.

Other Matters

The Statement include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.



Place: Mumbai
Date: May 08, 2026

**For Maheshwari & Co.
Chartered Accountants
Firm's Registration No.105834W**

**K K
MALOO** Digitally signed by K
K MALOO
Date: 2026.05.08
14:07:59 +05'30'

**K K Maloo
Partner
Membership No: 075872
UDIN: 26075872BCCIAS1378**