



August 14, 2025

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, 5<sup>th</sup> Floor, Plot No. C/1,  
G-Block, Bandra Kurla Complex, Bandra (E) – 400 050.

**Scrip Code:** 543614

**Symbol:** TIPSFILMS

**Sub: Outcome of the Board Meeting**

Dear Sir/ Madam,

Pursuant to regulations 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors at its meetings held on August 14, 2025, inter alia, transacted the following business.

- 1- Considered and approved the Unaudited Financial Results (Standalone) along with the Limited Review Report for the quarter ended June 30, 2025, which is enclosed herewith.
- 2- M/s. SPML & Associates, Chartered Accountants, (FRM: 136549W), who were appointed as Internal Auditors to conduct a Revenue Audit of the Company, have expressed their intent to resign effective from August 14, 2025.

The Audit Committee and Board of Directors of the Company have taken note of the resignation letter.

Details as required under Regulation 30 read with Para A Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023, with respect to the resignation, is enclosed as “**Annexure A**”.

- 3- Based on the recommendations of the Audit Committee, the Board has approved the appointment of M/s. Mathur & Co., Chartered Accountants, (FRM: 001952C) as the Internal Auditor of the Company, effective August 15, 2025, for conducting the revenue Audit of the Company for the 2<sup>nd</sup> quarter and onwards for the FY 2025-2026.

Details as required under Regulation 30 read with Para A Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023, with respect to the appointment, is enclosed as “**Annexure B**”.

## **TIPS FILMS LIMITED**

---

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



The Board Meeting commenced at 03.10 p.m. and concluded at 03.40 p.m.

We request you to kindly take the same on record.

For **Tips Films Limited**

**Dharmesh Navdhare**  
**Company Secretary & Compliance Officer**

## **TIPS FILMS LIMITED**

---

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



#### Annexure A

<b>Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise</b>	Resignation of M/s. S P M L & Associates, as Revenue Auditor of the Company.
<b>Date of cessation</b>	August 14, 2025
<b>Brief Profile</b>	NA
<b>Reason for Resignation</b>	Due to preoccupation in other assignments

#### TIPS FILMS LIMITED

---

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



# Annexure B

<b>Reason for Change viz. appointment, re-appointment, resignation, removal</b>	Appointment
<b>Date of appointment/ re-appointment/ cessation &amp; term of appointment/reappointment</b>	<p>Date of Appointment w.e.f August 15, 2025</p> <p>Term of Appointment FY 2025-2026</p> <p>M/s. Mathur &amp; Co. has been appointed as an Internal Auditor to conduct a Revenue Audit starting from the 2<sup>nd</sup> Quarter and onwards for FY 2025-2026.</p>
<b>Brief Profile</b>	<p>Mathur &amp; Co., established in 1983, is a professionally managed Chartered Accountancy firm that has consistently upheld the highest standards of quality, transparency, and integrity in its service delivery.</p> <p>The firm has 42 years of rich experience, the firm has grown steadily and carved a niche for itself in the fields of audit, assurance, taxation, advisory, and regulatory services. The firm is strategically positioned to serve clients across various regions and sectors. Its operational structure allows seamless collaboration between teams, ensuring prompt and effective solutions tailored to client requirements.</p> <p>Over the years, Mathur &amp; Co. has earned the trust of a wide clientele, including the public sector undertakings, government bodies, banking institutions, and private corporations. The firm's philosophy revolves around a client-first approach, where personalized attention, proactive guidance, and professional ethics are at the core of every engagement. With a dynamic team of partners and professionals equipped with technical expertise and domain knowledge, the firm continuously adapts to the evolving regulatory and business environment. Its commitment to excellence, combined with a deep understanding of industry-specific challenges, makes Mathur &amp; Co. a reliable and forward-looking professional partner.</p>

## TIPS FILMS LIMITED

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



**TIPS FILMS LIMITED**

**Statement of Unaudited Financial Result : for the quarter ended June 30, 2025**

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

Sr No.	Particulars	Quarter Ended			Year Ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from operations				
	a) Net sales / income from operations	9,536.51	6,036.75	1,238.46	7,403.99
	b) Other Income	22.37	22.71	30.74	153.33
	<b>Total income from operations (net)</b>	<b>9,558.88</b>	<b>6,059.46</b>	<b>1,269.20</b>	<b>7,557.32</b>
2	Expenses				
	a) Cost of Production of films	8,511.23	8,974.61	1,678.02	10,716.92
	b) Employee benefits expense	122.40	110.21	71.63	396.50
	c) Finance Cost	75.17	65.52	15.86	147.70
	d) Depreciation and Amortization	20.72	20.33	19.94	80.55
	Expenses				
	e) Other expenses	195.38	159.94	160.12	709.06
	<b>Total expenditure</b>	<b>8,924.90</b>	<b>9,330.61</b>	<b>1,945.57</b>	<b>12,050.73</b>
	<b>Profit/ (loss) from operations before extraordinary items, exceptional items and tax</b>	<b>633.98</b>	<b>(3,271.15)</b>	<b>(676.37)</b>	<b>(4,493.41)</b>
3					
4	<b>Profit/ (loss) from ordinary activities before extra</b>	<b>633.98</b>	<b>(3,271.15)</b>	<b>(676.37)</b>	<b>(4,493.41)</b>
5	<b>Profit/ (loss) from ordinary activities before tax</b>	<b>633.98</b>	<b>(3,271.15)</b>	<b>(676.37)</b>	<b>(4,493.41)</b>
6	Current tax	159.57	-	-	-
7	Tax Expenses of earlier year	-	-	-	46.91
8	Deferred tax	-	(0.23)	-	(0.23)
9	<b>Net Profit / (Loss) for the period after tax</b>	<b>474.41</b>	<b>(3,270.92)</b>	<b>(676.37)</b>	<b>(4,540.09)</b>
10	Other Comprehensive income / (Expenses)	1.42	(1.01)	1.36	(0.21)
11	<b>Total Comprehensive Income for the period</b>	<b>475.83</b>	<b>(3,271.93)</b>	<b>(675.01)</b>	<b>(4,540.31)</b>
12	Other Equity				4,109.77
13	<b>Paid-Up Equity Share Capital (Rs. 10/- each fully paid up)</b>	<b>43.23</b>	<b>43.23</b>	<b>43.23</b>	<b>43.23</b>
	a) Basic & Diluted EPS before extraordinary Items (Rs.)	10.97	(75.67)	(15.65)	(105.02)
	b) Basic & Diluted EPS after extraordinary Items (Rs.)	10.97	(75.67)	(15.65)	(105.02)

*[Handwritten Signature]*



**TIPS FILMS LIMITED**



**501, Durga Chambers, 5th Floor, Linking Road, Khar (West), Mumbai - 400 052.**

**Tel.: +91-22-6643 1188, Email : [info@tipsfilms.in](mailto:info@tipsfilms.in), Website : [www.tipsfilms.in](http://www.tipsfilms.in)**

**CIN : L74940MH2009PLC193028**





Notes to Statement of Unaudited financial results for the quarter ended June 30, 2025:	
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 August 14, 2025 and approved by the Board of Directors in its meeting held on August 14, 2025. 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	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.
4	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.
5	The figures of the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the limited reviewed year to date figures upto the quarters ended December 31, 2024. There are no material adjustments made in the results for the quarter ended on June 30, 2025, which pertain to earlier periods. These have been subjected to limited review by the auditors.
6	Tips Films Limited has no subsidiary/ Joint Venture / Associate Company(ies) as on June 30, 2025
7	The Previous period's / Year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.
<div>Place : Mumbai Date : August 14, 2025</div> <div> KUMAR S TAURANI CHAIRMAN &amp; EXECUTIVE DIRECTOR</div> <div></div>	

## TIPS FILMS LIMITED

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

**Limited Review Report on Unaudited financial results of Tips Films Limited for the Quarter ended 30<sup>th</sup> June, 2025 Pursuant to the Regulation 33 of the Securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Review Report to  
The Board of Directors of  
Tips Films Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Tips Films Limited ('the Company') for the quarter ended **30<sup>th</sup> June, 2025** (the "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 Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the 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.



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

**K. K. Maloo**  
**Partner**  
**Membership No. 075872**  
**UDIN: 25075872BMKTGF4783**

**Place: Mumbai**  
**Date: August 14, 2025**