



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)

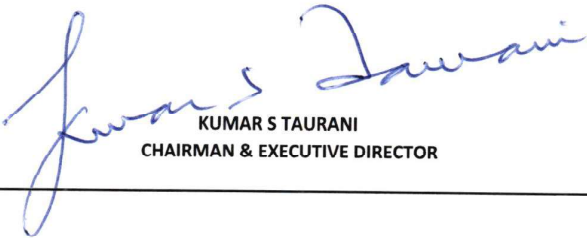
TIPS FILMS LIMITED

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



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

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[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

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Kumar Saurani



May 8, 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**

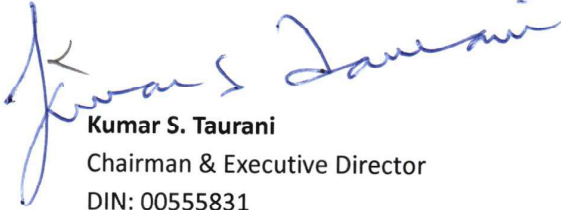
Symbol: **TIPSFILMS**

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

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