FILMS

TIPS FILMS LIMITED

Statement of Unaudited Financial Result : for the quarter ended June 30, 2026

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

Sr No.	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income from operations**				
	a] Net sales / income from operations	4,796.43	235.57	9,536.51	15,827.14
	b] Other Income	27.85	34.40	22.37	128.40
	Total income from operations (net)	**4,824.28**	**269.97**	**9,558.88**	**15,955.54**
2	**Expenses**				
	a] Cost of Production of films	7,423.83	280.64	8,511.23	16,007.34
	b] Employee benefits expense	150.75	144.33	122.40	565.23
	c] Finance Cost	-	-	75.17	75.17
	d] Depreciation and Amortization Expenses	20.00	20.68	20.72	82.38
	e] Other expenses	170.82	178.90	195.38	817.61
	Total expenditure	**7,765.40**	**624.55**	**8,924.90**	**17,547.73**
3	**Profit/ (loss) from operations before extraordinary items, exceptional items and tax**	**(2,941.12)**	**(354.58)**	**633.98**	**(1,592.19)**
4	**Profit/ (loss) from ordinary activities before extra**	**(2,941.12)**	**(354.58)**	**633.98**	**(1,592.19)**
5	**Profit/ (loss) from ordinary activities before tax**	**(2,941.12)**	**(354.58)**	**633.98**	**(1,592.19)**
6	Current tax	-	-	159.57	-
7	Tax Expenses of earlier year	-	12.47	-	12.47
8	Deferred tax	-	(19.71)	-	(19.71)
9	**Net Profit / (Loss) for the period after tax**	**(2,941.12)**	**(347.34)**	**474.41**	**(1,584.95)**
10	Other Comprehensive income / (Expenses)	(0.01)	35.67	1.42	31.46
11	**Total Comprehensive Income for the period**	**(2,941.13)**	**(311.67)**	**475.83**	**(1,553.49)**
12	**Other Equity**				2,556.28
13	**Paid-Up Equity Share Capital (Rs. 10/- each fully paid up)**	43.23	43.23	43.23	43.23
	a) Basic & Diluted EPS before extraordinary Items (Rs.)	(68.04)	(8.03)	10.97	(36.66)
	b) Basic & Diluted EPS after extraordinary Items (Rs.)	(68.04)	(8.03)	10.97	(36.66)

Kumar S Taurani

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

FILMS

Notes to Statement of Unaudited financial results for the quarter ended June 30, 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 August 14, 2026 and approved by the Board of Directors in its meeting held on August 14, 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	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 Consolidated Financial Statements are not applicable to the Company, since the Company does not have any subsidiary, associate, or joint venture as on June 30, 2026, or during any corresponding previous periods.
6	The financial results for the year ended March31, 2026 included impact of INR 37.37 Lakhs recorded as Employee Benefit Expense, pertaining to impact of New Labour Codes.
7	The figures of the quarter ended March 31,2026 are the balancing figures between audited figures in respect of the full financial years and the limited reviewed year to date figures upto the quarters ended December 31, 2025 respectively. There are no material adjustments made in the results for the quarter ended on June 30, 2026, which pertain to earlier periods.These have been subjected to limited review by the auditors.
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 unaudited 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.

Place : Mumbai
Date : August 14 , 2026

KUMAR S TAURANI
CHAIRMAN & EXECUTIVE DIRECTOR

TIPS FILMS LIMITED

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Independent Auditor's Review Report on unaudited financial results of Tips Films Limited for the quarter 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

1. We have reviewed the accompanying statement of unaudited financial results of **Tips Films Limited** ('the Company') for the quarter ended June 30, 2026 ('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 has been approved by the Company's 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

MAHESHWARI & CO. FRN : 105834W MUMBAI Chartered Accountants

K K Maloo
Partner
Membership No: 075872
UDIN: 26075872EALHJG5152

Place: Mumbai
Date: August 14, 2026