



January 05, 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: Integrated Filing (Financial) for the quarter ended on December 31, 2024**

Dear Sir/ Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended on December 31, 2024

We request you to kindly take the same on record.

For **Tips Films Limited**

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

**TIPS FILMS LIMITED**

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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



## Maheshwari & Co. Chartered Accountants

**Limited Review Report on Unaudited financial results of Tips Films Limited for the Quarter ended 31<sup>st</sup> December 2024 and year to date results for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024 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 **31<sup>st</sup> December 2024** and year to date for the period from **1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024** (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**



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**K. K. Maloo**

**Partner**

**Membership No. 075872**

**UDIN: 25075872BMKTDV2923**

**Place: Mumbai  
Date: February 05, 2025**



TIPS FILMS LIMITED

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2024

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

Sr No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	Mar 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income from operations</b>						
	a) Net sales / income from operations	88.06	40.72	1,237.98	1,367.24	1,749.87	7,763.67
	b) Other Income	67.09	32.79	30.03	130.62	93.85	159.96
	<b>Total income from operations (net)</b>	<b>155.15</b>	<b>73.51</b>	<b>1,268.01</b>	<b>1,497.86</b>	<b>1,843.72</b>	<b>7,923.63</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Production of films	36.87	27.43	1,020.14	1,742.31	1,370.02	6,739.50
	b) Employee benefits expense	105.54	108.82	106.46	286.27	287.92	385.97
	c) Finance Cost	0.00	66.31	9.04	82.17	36.37	47.22
	d) Depreciation and Amortization Expenses	20.25	20.03	19.74	60.22	57.34	77.16
	e) Other expenses	188.62	200.68	173.40	549.15	446.94	624.99
	<b>Total expenditure</b>	<b>351.28</b>	<b>423.27</b>	<b>1,328.78</b>	<b>2,720.12</b>	<b>2,198.59</b>	<b>7,874.84</b>
<b>3</b>	<b>Profit/ (loss) from operations before extraordinary items, exceptional items and tax</b>	<b>(196.13)</b>	<b>(349.76)</b>	<b>(60.77)</b>	<b>(1,222.26)</b>	<b>(354.87)</b>	<b>48.79</b>
<b>4</b>	<b>Exceptional items</b>						
<b>4</b>	<b>Profit/ (loss) from ordinary activities before extraordinary items and tax</b>	<b>(196.13)</b>	<b>(349.76)</b>	<b>(60.77)</b>	<b>(1,222.26)</b>	<b>(354.87)</b>	<b>48.79</b>
<b>6</b>	<b>Extraordinary items</b>						
<b>5</b>	<b>Profit/ (loss) from ordinary activities before tax</b>	<b>(196.13)</b>	<b>(349.76)</b>	<b>(60.77)</b>	<b>(1,222.26)</b>	<b>(354.87)</b>	<b>48.79</b>
<b>6</b>	<b>Current tax</b>						
<b>7</b>	<b>Tax Expenses of earlier year</b>	46.91			46.91		(60.16)
<b>8</b>	<b>Deferred tax</b>						0.12
<b>9</b>	<b>Net Profit / (Loss) for the period after tax</b>	<b>(243.04)</b>	<b>(349.76)</b>	<b>(60.77)</b>	<b>(1,269.17)</b>	<b>(354.87)</b>	<b>108.83</b>
<b>10</b>	<b>Other Comprehensive income / (Expenses)</b>	0.95	(1.51)	(7.38)	0.80	(4.43)	(3.25)
<b>11</b>	<b>Total Comprehensive Income for the period</b>	<b>(242.09)</b>	<b>(351.27)</b>	<b>(68.15)</b>	<b>(1,268.37)</b>	<b>(359.30)</b>	<b>105.58</b>
<b>12</b>	<b>Other Equity</b>						8,650.08
<b>13</b>	<b>Paid-Up Equity Share Capital (Rs. 10/- each fully paid up)</b>	43.23	43.23	43.23	43.23	43.23	43.23
	a) Basic & Diluted EPS before extraordinary Items (Rs.)	(5.62)	(8.09)	(1.41)	(29.36)	(8.21)	2.52
	b) Basic & Diluted EPS after extraordinary Items (Rs.)	(5.62)	(8.09)	(1.41)	(29.36)	(8.21)	2.52

*[Handwritten signature]*



**TIPS FILMS LIMITED**

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Notes:	
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 February 5, 2025 and approved by the Board of Directors in its meeting held on February 5, 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 (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 three month ended quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial year. There are no material adjustments made in the results for the quarter ended on December 31, 2024, 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 December 31, 2024
7	The Previous period's / Year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.

Place : Mumbai  
Date : February 5, 2025

  
KUMAR S TAURANI  
CHAIRMAN & EXECUTIVE DIRECTOR



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- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC: **Not Applicable****
  
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **Not Applicable****
  
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e. 2<sup>nd</sup> and 4<sup>th</sup> Quarter respectively) : **Not Applicable****
  
- E. STATEMENT OF IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIALS RESULTS (Standalone and Consolidated separately) (applicable only for annual filing i.e. 4<sup>th</sup> quarter): **Not Applicable****

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