



**Date:** July 25, 2024

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: Outcome of the Board Meeting**

Pursuant to regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 it is informed that the Board of Directors at its meetings held today i.e. July 25, 2024, inter-alia, transacted the following business:

- 1- Considered and approved the Un-audited Financial Results (Standalone) along with limited review report for the quarter ended on June 30, 2024, which is enclosed herewith.

The Board meeting commenced at 01:45 p.m. and concluded at 02.35 p.m.

Kindly take the same on your record.

For **Tips Films Limited**

**Dharmesh Navdhare**  
**Company Secretary**

**TIPS FILMS LTD.**

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501, Durga Chambers, 5th Floor, Linking Road, Khar (West), Mumbai 400052  
Tel : 022- 6643 1188 Email : info@tipsfilms.in Website : www.tipsfilms.in  
CIN: U74940MH2009PTC193028

**TIPS FILMS LIMITED**  
Statement of Unaudited Financial Results for the Quarter Ended June 30, 2024

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

Sr No.	Particulars	Quarter Ended			Year Ended
		June 30, 2024	Mar 31, 2024	June 30, 2023	Mar 31, 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income from operations</b>				
	a) Net sales / income from operations	1,238.46	6,013.79	65.63	7,763.67
	b) Other Income	30.74	66.12	32.62	159.96
	<b>Total income from operations (net)</b>	<b>1,269.20</b>	<b>6,079.91</b>	<b>98.25</b>	<b>7,923.63</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of Production of films	1,678.02	5,369.48	-	6,739.50
	b) Employee benefits expense	71.63	98.05	90.66	385.96
	c) Finance Cost	15.86	10.85	18.80	47.22
	d) Depreciation and Amortization Expenses	19.94	19.81	18.15	77.16
	e) Other expenses	160.12	178.06	153.62	625.00
	<b>Total expenditure</b>	<b>1,945.57</b>	<b>5,676.25</b>	<b>281.23</b>	<b>7,874.84</b>
<b>3</b>	<b>Profit/ (loss) from operations before extraordinary items, exceptional items and tax</b>	<b>(676.37)</b>	<b>403.66</b>	<b>(182.98)</b>	<b>48.79</b>
<b>4</b>	<b>Profit/ (loss) from ordinary activities before extraordinary items and tax</b>	<b>(676.37)</b>	<b>403.66</b>	<b>(182.98)</b>	<b>48.79</b>
<b>5</b>	<b>Profit/ (loss) from ordinary activities before tax</b>	<b>(676.37)</b>	<b>403.66</b>	<b>(182.98)</b>	<b>48.79</b>
<b>6</b>	Current tax	-	-	-	
<b>7</b>	Tax Expenses of earlier year	-	(60.16)		(60.16)
<b>8</b>	Deferred tax	-	0.12		0.12
<b>9</b>	<b>Net Profit / (Loss) for the period after tax</b>	<b>(676.37)</b>	<b>463.70</b>	<b>(182.98)</b>	<b>108.83</b>
<b>10</b>	Other Comprehensive income / (Expenses)	1.36	1.19	1.52	(3.25)
<b>11</b>	<b>Total Comprehensive Income for the period</b>	<b>(675.01)</b>	<b>464.89</b>	<b>(181.46)</b>	<b>105.58</b>
<b>12</b>	Other Equity				8,650.07
<b>13</b>	<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.)	(15.65)	10.73	(4.23)	2.52
	b) Basic & Diluted EPS after extraordinary Items (Rs.)	(15.65)	10.73	(4.23)	2.52

*Javed Jauhari*



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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 July 25, 2024 and approved by the Board of Directors in its meeting held on July 25, 2024. 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 June 30, 2024, which pertain to earlier periods. These have been subjected to limited review by the auditors.
6	The Previous period's / Year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.

Place : Mumbai  
Date : July 25, 2024

  
KUMAR S TAURANI  
CHAIRMAN & EXECUTIVE DIRECTOR



## TIPS FILMS LTD.

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## Maheshwari & Co. Chartered Accountants

**Limited Review Report on Unaudited financial results of Tips Films Limited for the Quarter ended 30<sup>th</sup> June 2024 and year to date results for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> June 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 30 June 2024 and year to date for the period from 01 April 2024 to 30 June 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.

**Place: Mumbai  
Date: July 25, 2024**



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

**KRISHAN  
KUMAR MALOO**

Digitally signed by  
KRISHAN KUMAR MALOO  
Date: 2024.07.25  
14:30:05 +05'30'

**K. K. Maloo  
Partner  
Membership No. 075872  
UDIN: 24075872BKBQOO2616**