



3B FILMS LIMITED

(Formerly known as 3B Films Private Limited)

CIN: U25200GJ2014PLC080685

Registered Office: SF 220 Pancham Icon, Besides D-Mart, Vasna Road, Vadodara 390007, Gujarat, India.

Corporate/Factory Office: Block No 1241 1242 1243 1244, Padra Jambusar Highway, Masar, Padra, Vadodara 391421, Gujarat, India.

E-mail ID: accounts@3bfilms.com

Website: www.3bfilms.com

Telephone No: +91 997942 6000

To,
Department of Corporate Service
BSE Limited
P.J. Towers, Dalal Street,
Mumbai -400 001

May 30,2026

Scrip ID: 3BFILMS
Scrip Code: 544412

Dear Sir/Madam,

Subject: Outcome of Board Meeting of 3B Films Limited ("the Company") held on Saturday, 30th May, 2026

Dear Sir / Madam,

With reference to the captioned subject, we wish to inform your good office that the Board of Directors of the Company, at their meeting held today i.e., Saturday, 30th May, 2026, have, inter alia, transacted and approved the following businesses:

1. On the Recommendation of the Audit Committee, the Board has considered and approved the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026, along with the Auditor's Report issued by Statutory Auditors of the Company on the said result.
2. Ms. Mital Dipen Devani (DIN: 11311899) has resigned from the post of Non-Executive and Independent director with effect from Saturday, 30th May, 2026 of the Company. She has confirmed that there is no material reason for her resignation other than mentioned in her resignation letter.

The details as required under SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September 2015 are provided in "Annexure-I"

3. The Board of Directors have approved the Increase of Authorised Share Capital of the Company from existing Rs 25,00,00,000/- (Rupees Twenty Five Crores Only) divided into 2,50,00,000 (Two Crore Fifty Lakhs) Equity Shares of Re 10/- (Rupee Ten Only) each to Rs 27,00,00,000/- (Rupees Twenty Seven Crore Only) consisting of 2,70,00,000 (Two Crore Seventy Lakhs) equity shares of face value Re 10/- (Rupee Ten Only) each, and consequent alteration in Clause V of the Memorandum of Association of the Company relating to the share capital of the Company, subject to the approval of the shareholders at the ensuing Extra-Ordinary General Meeting ("EGM").
4. Approved the Acquisition of 3,58,000 Equity Shares i.e. 99.99% Equity Shareholding of 3B Flexipacks Private Limited ("Target Company") for a total purchase consideration of Rs. 26,02,66,000/- (Rupees Twenty Six Crore Two Lakhs Sixty Six Thousands Only) at a price of Rs. 727/- (Rupees Seven Hundred Twenty Seven Only) per equity share (including security premium of Rs. 717/- per share) against the consideration:



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- A. Issuance and allotment of upto 1,27,64,394 fully paid-up equity shares of the Company having face value of Rs. 10/- (Rupee Ten Only) each at a price of Rs. 20.39/- (Rupees Twenty and Thirty Nine Paise Only) per equity share (including a security premium of Rs. 10.39/- (Rupees Ten and Thirty Nine Paise Only) per share to the Shareholders of 3B Flexipacks Private Limited.

The price for issuance of security is considered in accordance with Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), for a consideration other than cash (share swap) (for discharge of purchase consideration) to the shareholder of the target company. Pursuant to this acquisition, target company will become the wholly owned subsidiary of 3B Films Limited. The details as required to be disclosed under Regulation 30 of the Listing Regulations read with SEBI Circular, is enclosed as "**Annexure-II**".

5. The Board of Directors approved the execution of a Supplementary Loan Agreement between the Company and persons belonging to the Promoter and non-promoter category, inter alia, providing for conversion of Unsecured Loan into Equity, subject to approval of the shareholders at the ensuing Extra-Ordinary General Meeting ("EGM") and the relevant Stock Exchanges.
6. The Board of Directors has approved issuance of up to 1,34,18,341 Equity Shares face value of Rs. 10/- (Rupees Ten Only) at an issue price of Rs. 20.39/- (Rupees Rupees Twenty and Thirty Nine Paise Only) including Security Premium of Rs. 10.39/- (Rupees Ten and Thirty Nine Paise Only) each on preferential basis to Promoter and non-promoter category by conversion of their existing unsecured loans in the Company in accordance with the Chapter V of SEBI (Issue of Capital and Disclosure requirement) Regulations, 2018 and other applicable laws, subject to the approval of the shareholders at Extra-Ordinary General Meeting ("EGM") and the Stock Exchange.

The details relating to conversion of Unsecured Loan into Equity Shares on a Preferential Basis as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with circular dated September 9, 2015, is enclosed as "**Annexure-III**".

7. The Board of Directors have considered and approved alteration of object clause of the Memorandum of Association (MoA).

In Accordance with the requirements of the SEBI (LODR) Regulations, 2015 "**Annexure IV**" is enclosed herewith.

8. **Incorporation of Wholly owned Company in United Arab Emirates:**

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 read with Part A of Schedule III, we hereby inform you that the Board has approved the incorporation of a Wholly Owned Subsidiary of Company in United Arab Emirates.

9. **Notice of Extra-Ordinary General Meeting:**

The Board of Directors has fixed Saturday, 27th June, 2026 at 02:00 P.M. as the date and time for convening the Extra-Ordinary General Meeting ("EGM") of the Company through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"), in compliance with the applicable



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provisions of the Companies Act, 2013 and circulars issued by the Ministry of Corporate Affairs and other applicable regulatory authorities, to transact the business as set out in the Notice convening the EGM.

The Board has approved the Notice convening the EGM along with explanatory statement thereto and authorized the issuance of the same to the members of the Company through electronic mode.

- The Board has appointed M/s. K H Rao & Co, Practicing Company Secretary as a Scrutinizer of the Company for conducting the E-voting process in Extra-Ordinary General Meeting.
- The E-voting period will commence on 24th June, 2026 at 09:00 AM and ends on 26th June, 2026 at 05:00 PM.
- During this period members of the Company holding shares either in Physical form or in dematerialized form as of 20th June, 2026 (cut-off date for E-voting) may cast their vote through remote e-voting facility.
- The remote e-voting facility shall be disabled by the e-voting agency after 05:00 P.M. on Friday, 26th June, 2026. Members attending the EGM through VC/OAVM and who have not cast their vote through remote e-voting shall be eligible to vote through the e-voting system during the EGM.
- The Company shall provide facility for participation in the EGM through VC/OAVM without physical presence of the members and the members attending the meeting through VC/OAVM shall be counted for the purpose of quorum in accordance with applicable provisions of law

The meeting started at 06:00 PM and concluded at 07:00 PM.

Kindly take the same on your records and acknowledge the receipt.

By the order of the Board of Directors

For, 3B Films Limited
(Formerly known as 3B Films Private Limited)



Mrs. Niki Tiwari
Company Secretary & Compliance Officer
Membership No: 45550



A O MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

TF-01, Raama Esquire, New VUDA Residency, Near Tithi Heights, Gotri, Sevasi Road, Vaodara-390021- ☎ +91 9772161615

Independent Auditor's Report (unmodified opinion) on the Audited Standalone Financial Results of 3B Films Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended

To,
The Board of Directors of,
M/s. 3B Films Limited (Formerly known as 3B Films Private Limited),

Report on the Financial Statements

Opinion

We have audited the accompanying statement of Standalone financial results of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ('the company'), for the half and year ended 31st March, 2026 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 LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Given a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.

Basis for Opinion

We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.



Head Office (Jaipur) : A - 459, First Floor, Adarsh Path, Vidyut Nagar, Ajmer Road, Jaipur, Rajasthan, 302021

Over Branches : Ahmedabad, Chennai, Gurugram, Jammu, Kolkata, Nagpur, Raipur, Sikar, Vadodara

Website : www.aomittal.com

Contact No. : (0141) 6768374

E Mail : office@aomittal.com

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system and the operating effectiveness of such control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Emphasis of Matter Paragraph – Not Applicable

Our opinion is not modified in respect of this matter.

Management's Responsibility for the Financial Statements

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible with respect to the preparation of these financial statements that gives true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from materials misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as going concern, disclosing, as applicable, matters related to going



concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our Opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results, or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the stand alone financial results, including the disclosures, and whether the financial result represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planning scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For, A O Mittal & Associates,
Chartered Accountants
FRN: 014640C**

Shesha

**CA. Shesha Soni
M.No.542840**

UDIN: 26542840SERILJ2910



**Place: Vadodara
Date: May 30, 2026**

3B Films Limited (Formerly known as 3B Films Private Limited)
AUDITED STANDALONE BALANCE SHEET AT MARCH 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
I. EQUITY AND LIABILITIES			
Shareholders' funds			
Share Capital	3	2,477.00	2,122.00
Reserves and Surplus	4	2,840.85	1,409.81
		5,317.85	3,531.81
Non-current liabilities			
Long-Term Borrowings	5	6,994.42	6,580.96
Deferred Tax Liabilities (Net)	6	214.36	187.14
Long-Term Provisions	7	10.50	23.18
		7,219.28	6,791.28
Current liabilities			
Short-Term Borrowings	8	3,051.74	3,666.82
Trade Payables			
total outstanding dues of micro and small enterprises	9		-
total outstanding dues of creditors other than micro	9	2,422.68	2,232.54
Other Current Liabilities	10	4.60	35.94
Short-Term Provisions	11	22.57	19.50
		5,501.59	5,954.80
Total Equity And Liabilities		18,038.72	16,277.89
II. ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	12	8,261.22	7,413.46
Intangible Assets	12	94.52	788.31
Long-Term Loans and Advances	13	97.75	263.13
Other Non-Current Assets	14	526.61	26.81
		8,980.10	8,491.71
Current assets			
Inventories	15	5,679.45	5,484.34
Trade Receivables	16	3,309.30	2,047.12
Cash and Bank Balances	17	2.06	9.70
Short-Term Loans and Advances	18	15.36	241.78
Other Current Assets	19	52.45	3.24
		9,058.62	7,786.18
Total Assets		18,038.72	16,277.89

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

UDIN: 26542840SER1172910
For A C Mittal & Associates
Chartered Accountants
(FRN-014640C)

Shesha Soni
Partner
MN: 542840



Ashokbhai Babariya
Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : May 30, 2026

For and on behalf of Board of Directors

3B FILMS LIMITED

D. m. Panaw,
Dhaval Kumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
Date : May 30, 2026



3B Films Limited
 (Formerly known as 3B Films Private Limited)
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	01-10-2025 TO 31-03-2026 (Audited)	01-04-2025 TO 30-09-2025 (Unaudited)	Corresponding 6 months ended in the previous year 31.03.2025 (Unaudited)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
Income						
Revenue from Operations	20	3,429.65	2,571.64	3,890.62	6,001.30	8,530.75
Other Income	21	89.96	105.75	33.40	197.24	57.78
		3,519.61	2,677.39	3,924.02	6,198.54	8,588.53
Expenses						
Cost of Materials Consumed	22	2,200.99	1,597.68	2,974.95	3,799.07	6,494.57
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	23	94.42	-47.90	-173.22	49.51	-350.78
Employee Benefits Expense	24	71.99	144.82	96.09	218.04	213.52
Finance Costs	25	238.51	255.53	258.38	491.76	564.13
Depreciation and Amortisation Expense	26	292.11	299.34	243.76	591.46	487.50
Other Expenses	27	315.18	522.44	280.45	837.13	597.13
		3,213.20	2,771.91	3,680.41	5,986.97	8,006.07
Profit before exceptional & extraordinary Items, and tax		306.41	-94.52	243.61	211.57	582.46
Exceptional Items	-					
Profit before extraordinary Items, and tax		306.41	-94.52	243.61	211.57	582.46
Extraordinary Items	-					
Profit before tax		306.41	-94.52	243.61	211.57	582.46
Tax Expenses						
Current Tax	28					
Deferred Tax	28	27.22		39.33	27.22	77.33
Profit for the Year		279.19	-94.52	204.28	184.35	505.13
Earnings Per Equity Share						
Basic (Face value of Rs.10 each)	29	0.96		0.96	2.38	2.38
Diluted (Face value of Rs.10 each)	29	0.96		0.96	2.38	2.38

The accompanying notes are an integral part of the Financial Statements
 As per our report of even date attached

For A O Mittal & Associates
 Chartered Accountants
 (FRN-014640C)

Shesha
Shesha Soni
 Partner
 MN: 542840



For and on behalf of Board of Directors

3B FILMS LIMITED

Ashokbhai Babariya
 Ashokbhai Babariya
 Managing Director

Dhaval Kumar Maheshbhai Panchal
 Dhaval Kumar Maheshbhai Panchal
 Chief Financial Officer

DIN : 03363509
 Place : Vadodara
 Date : May 30, 2026

Place : Vadodara
 Date : May 30, 2026



3B Films Limited (Formerly known as 3B Films Private Limited)

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	211.57	582.46
Adjustments for :		
Interest expense	491.76	564.13
Depreciation and Amortization Expense	591.46	487.50
Bad Debts written off	-	-
Provision for Doubtful Debts	-	-
Operating Profit Before Working Capital Changes	1,294.79	1,634.09
Increase (Decrease) in Trade Payables	190.14	1,627.06
Increase (Decrease) in Other liabilities	-31.34	(21.83)
Increase (Decrease) in Provisions	3.07	(3.77)
Decrease (Increase) in Inventories	-195.11	(501.07)
Decrease (Increase) in Trade Receivables	-1,262.18	(1,090.63)
Decrease (Increase) in loans and advances	226.42	(145.36)
Decrease (Increase) in Other assets	-49.21	(1.50)
(Increase)/Decrease in Long Term Provisions	-12.68	(0.41)
(Increase)/Decrease in Long Term Loans & Advances & Other Assets	-334.42	(7.39)
Cash generated from (used in) Operations	-170.52	1,489.19
Income taxes paid	-	-
Net Cash generated from (used in) Operating Activities	-170.52	1,489.19
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangible Assets	-745.43	(563.73)
Sale proceeds of Property, Plant and Equipment and Intangible Assets	-	-
Net Cash generated from (used in) Investing Activities	-745.43	(563.73)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long-Term Borrowings	413.46	(633.89)
Proceeds from Short-Term Borrowings	-615.08	226.55
Interest paid	-491.77	(564.13)
Proceeds from Share Issue	1,601.70	-
Net Cash generated from (used in) Financing Activities	908.31	(971.47)
Net Increase (Decrease) In Cash and cash equivalents	-7.64	(46.01)
Cash and cash equivalents at the Beginning	9.70	55.71
Cash and cash equivalents at the End	2.06	9.70

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For A O Mittal & Associates
Chartered Accountants
(FRN-014640C)

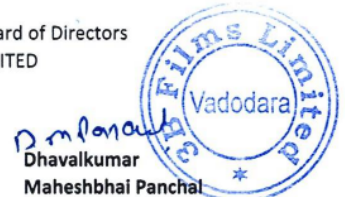
Shesha
Shesha Soni
Partner
MN: 542840



For and on behalf of Board of Directors
3B FILMS LIMITED

Ashokbhai Babariya
Ashokbhai Babariya

Managing Director
DIN : 03363509
Place : Vadodara
Date : May 30, 2026



D. Maheshbhai Panchal
Dhavalkumar Maheshbhai Panchal

Chief Financial Officer
Place : Vadodara
Date : May 30, 2026



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To
Bombay Stock Exchange Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001.

Date: May 30, 2026

SCRIP CODE: 544412

Sub.: Declaration in respect of unmodified opinion on annual audited Standalone Financial results for the financial year ended March 31, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. A O Mittal & Associates, Chartered Accountants, statutory auditors of the Company have issued an unmodified audit report on the audited financial results (Standalone) of the company, for the half year and year ended March 31, 2026.

Request you to please take the same on your record.

Thanking You,
Yours faithfully,

FOR, 3B Films Limited
(Formerly known as 3B Films Private Limited)



Mrs. Niki Tiwari
Company Secretary and Compliance Officer
Membership No.45550