



3B Films Limited

3B FILMS LIMITED

CIN: U25200GJ2014PLC080685

**REG: SF 220 PANCHAM ICON BESIDES D-MART, VASNA ROAD, VADODARA-
390007, GUJARAT, INDIA.**

**CORPORATE/FACTORY: BLOCK NO 1241 1242 1243 1244, PADRA JAMBUSAR
HIGHWAY, MASAR, VADODARA 391421, PADRA, GUJARAT, INDIA.**

E-mail ID: accounts@3bfilms.com Website: www.3bfilms.com Telephone No: +91 997942 6000

11th ANNUAL REPORT

Financial Year: 2024-2025



3B Films Limited

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(11TH) Eleventh Annual General Meeting of the Company:

Date	:	30th September, 2025
Day	:	Tuesday
Time	:	11:30 A.M
Venue	:	Block No 1241 1242 1243 1244, Padra Jambusar Highway, Masar, Padra, Vadodara 391421, Gujarat, India

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General Information

❖ **Board of Directors & KMP:**

1.	Mr. Ashokbhai Dhanjibhai Babariya	Managing Director
2.	Mr. Mukesh Dhanjibhai Babariya	Non-Executive Director
3.	Mr. Dishank Nitin Babariya	Whole-time director
4.	Mr. Mithil A Babariya (w.e.f 04 th September 2025)	Additional Director
5.	Mr. Abhishek Ileshkumar Shah	Independent Director
6.	Mr. Chintan Hemantkumar Joshi	Independent Director
7.	Ms. Drashti Laxmikant Solanki (Upto 31 st July 2025)	Independent Director
8.	Mr. Dhavalkumar Maheshbhai Panchal	Chief Financial Officer
9.	Ms. Janki Raj	CS & Compliance Officer

❖ **Statutory Auditor:**

A O Mittal & Associates.
Chartered Accountant, Vadodara

❖ **Compliance Officer**

Ms. Janki Raj
Company Secretary & Compliance Officer

❖ **Registered Office:**

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

E-mail: accounts@3bfilms.com

CIN: U25200GJ2014PLC080685

Website: www.3bfilms.com

❖ **Corporate/Factory Office:**

BLOCK NO 1241 1242 1243 1244,
Padra Jambusar Highway, Masar,
Padra, Vadodara 391421, Gujarat, India.

❖ **Listed at:**

BSE SME Platform

❖ **Bankers:**

Central Bank of India



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❖ **Registrar & Share Transfer Agent:**

Maashitla Securities Private Limited,
451, Krishna Apra Business Square,
Netaji Subhash Place, Pitampura, New Delhi – 110034, India
Email: rta@maashitla.com
Contact Number: 011-45121795-96
Website: www.maashitla.com

❖ **Committees of Board**

❖ Audit Committee:

Mr. Abhishek Ileshkumar Shah	:	Chairperson
Mr. Chintan Hemantkumar Joshi	:	Member
Mr. Ashokbhai Dhanjibhai Babariya	:	Member

❖ Nomination and Remuneration Committee:

Mr. Abhishek Ileshkumar Shah	:	Chairperson
Mr. Chintan Hemantkumar Joshi	:	Member
Mr. Mukesh Dhanjibhai Babariya	:	Member

❖ Stakeholder Relationship Committee:

Mr. Abhishek Ileshkumar Shah	:	Chairperson
Mr. Chintan Hemantkumar Joshi	:	Member
Mr. Ashokbhai Dhanjibhai Babariya	:	Member



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Dear Shareholders, Board Members, and Esteemed Guests,

It is my great honor to address you today as the Chairman of 3B Films Limited. I would like to begin by expressing my heartfelt gratitude to all our investors and the capital markets for their unwavering faith in the 3B Films. The SME IPO of 3B Films Limited, received an overwhelmingly positive response from the capital markets, being oversubscribed nearly 2 times. This remarkable feat is a testament to the confidence that investors have in the 3B Films and 3B Film's value proposition for burgeoning industries such as packaging, including flexible or rigid films.



As we reflect on the past year, I am filled with immense pride for what we have accomplished together. The packaging industry is evolving rapidly, and despite various challenges, we have not only adapted but thrived in a highly competitive landscape.

Our primary business—manufacturing packaging, including flexible or rigid films —has always been centred on innovation, sustainability, and customer satisfaction. Over the last financial year, we've expanded our portfolio, increased production efficiency, and most importantly, deepened our commitment to delivering value to our customers.

➤ **Performance Highlights**

I'm pleased to report that we have achieved significant growth in both revenue and market share. Our sales volumes have grown by 12.61%, and we have successfully penetrated new markets both domestically and internationally. This growth is a testament to the trust our customers place in us and the relentless efforts of our talented team.

In terms of innovation, we continue to invest in cutting-edge technologies to ensure that we remain a leader in the flexible packaging industry. Our R&D department has made breakthroughs that have improved both the quality and sustainability of our products, keeping us ahead of industry trends. We've also streamlined our production processes, enabling us to meet growing demand more efficiently while maintaining high standards of quality.

➤ **Sustainability and Environmental Responsibility**

Today, more than ever, our customers and partners expect solutions that are not only high-performing but also environmentally responsible. I am proud to share that we've implemented several initiatives to reduce our environmental footprint. From sourcing eco-friendly raw materials to implementing energy-efficient practices at our manufacturing facilities, 3B Films Limited is committed to contributing to a sustainable future.



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➤ **Strategic Vision**

Looking ahead, our strategy remains focused on growth, innovation, and sustainability. We aim to expand our manufacturing capacities, invest in new technologies, and deepen our presence in international markets. Moreover, we are committed to creating a workplace that nurtures talent, encourages innovation, and fosters long-term growth for our employees and stakeholders alike.

In closing, I would like to express my heartfelt gratitude to our shareholders for their continued trust, our board members for their guidance, and our dedicated team for their hard work and commitment. Together, we are shaping a bright future for 3B Films Limited, and I am confident that the coming year will be one of even greater success.

Thank you.

Ashokbhai Dhanjibhai Babariya
Chairman, 3B Films Limited



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NOTICE OF 11TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the (11th) Eleventh Annual General Meeting of the Company will be held on Tuesday, September 30, 2025 at 11:30 AM at Block No 1241 1242 1243 1244, Padra Jambusar Highway, Masar, Padra, Vadodara 391421, Gujarat, India to consider and transact the following business:

ORDINARY BUSINESS:

- 1) TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025 AND THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON.**

To consider and if thought fit, to pass the following resolution as an ORDINARY RESOLUTION:

“RESOLVED THAT the audited financial statements of the Company for the financial year ended 31st March, 2025 and the reports of the Board of Directors and Auditors thereon as circulated to the Members, be and are hereby considered and adopted.”

- 2) APPOINTMENT OF MR. MUKESH DHANJIBHAI BABARIYA (DIN: 06904399), WHO RETIRES BY ROTATION, AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.**

To consider and if thought fit, to pass the following resolution as an ORDINARY RESOLUTION:

To appoint a Director in Place of Mr. Mukesh Dhanjibhai Babariya (DIN: 06904399), who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, seeks re-appointment.

“RESOLVED THAT Mr. Mukesh Dhanjibhai Babariya (DIN: 06904399) retires by rotation at this AGM and shall be reappointed as the Non- Executive Director.”

SPECIAL BUSINESS:

- 3) TO APPOINT MR. MITHIL ASHOKKUMAR BABARIYA (DIN: 11271922) AS A WHOLE-TIME DIRECTOR OF THE COMPANY.**

To consider and if thought fit, to pass the following resolution as an ORDINARY RESOLUTION:

RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and 203 read with Schedule V and all other applicable provisions of the Companies Act, 2013 (Act) and relevant rules framed thereunder, the Securities and Exchange Board of India (Listing



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Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) or any statutory modification(s) or reenactment (s) thereof, the Articles of Association of the Company and pursuant to the recommendation and approval of the Nomination and Remuneration Committee and the Board of Directors of the Company (the "Board") respectively, consent of the Shareholders of the Company be and is hereby accorded to the appointment of Mr. Mithil A Babariya (DIN: 11271922) as Whole-time Director of the Company, for a period of 5 (Five) years with effect from September 04th, 2025 liable to retire by rotation and on the terms and conditions including remuneration as set out with liberty to the Board of Directors to alter and vary the terms and conditions of the said appointment and / or remuneration as it may deem fit and as may be acceptable to Mr. Mithil A Babariya subject to the same not exceeding the limits specified under Schedule V to the Companies Act, 2013 or any statutory modification(s) or re-enactment thereof;

Terms and conditions of Appointment and Remuneration:

1) Tenure of Appointment:

For a period of 5 years commencing from today i.e., from September 04th, 2025 to September 03rd, 2025.

2) Nature of duties:

(a) Subject always for all purpose and in all respects to the provisions of the Act or any statutory modification thereof for the time being in force and applicable to the duties and obligations to be performed and observed and the powers and authorities to be exercised by the Whole-time Director as such and certain restrictions mentioned in particular and under the General supervision, superintendence and control of the Board of Directors of the Company, the Whole-time Director shall have the general conduct of the management of business and financial and other affairs of the Company and exercise such powers, authorities and discretions as are hereby conferred upon and vested in him as such, as well by the Articles of Association and/or the Regulations of the Company for the time being in force and/or as may from time to time delegated by the Board, save and such as are specifically reserved to the exercised by the Company in General Meeting or by the Board.

(b) The Whole-time Director undertakes to employ the best of his skill and ability to make him utmost endeavors to promote the interests and welfare of the Company and to conform to and comply with the directions and regulations of the Company and all such orders and directions as may be given to him from time to time by the Board.

3) Remuneration:

Basic Gross Salary not exceeding Rs. 18,00,000/- (Rupees Eighteen Lakhs only) per annum (inclusive of all salary, perquisites, benefits, incentives and allowances). The director shall be entitled to reimbursement of expenses as decided by Board of Directors of Company from time to time.

The remuneration referred to above is subject to the limit of 5% of the annual net profits of the Company and further subject to the overall limit of 10% of the annual net profits of the Company on the remuneration of the Managing Director and other Whole-Time Directors of the Company taken together.

Provided, however, that in the event of absence or inadequacy of profit, the Whole-time Director shall be entitled to remuneration mentioned above within the overall maximum remuneration specified in Table A of Section II of Schedule V to the Companies Act, 2013.



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Apart from the above-mentioned details, the below mentioned terms and conditions have been entered into between the Company and the Whole-Time Director;

- (a) The Whole-Time Director is also required to adhere with the Code of Conduct, intellectual property, non-competition, no conflict of interest with the Company and maintenance of confidentiality.
- (b) The Whole-Time Director hereby covenant that during his tenure of office as such, he shall not be interested or otherwise concerned directly, or through his wife and/or minor children, in any selling agency of the Company, without the prior approval thereto, AND THAT upon the contravention of this provision, his appointment as Whole-Time Director shall cease.
- (c) This appointment may be terminated by fifteen days' notice on either side or the Company paying fifteen days remuneration in lieu of such notice.
- (d) The employment of the Whole-time Director may be terminated by the Company without notice or payment in lieu of notice in the following circumstances;
 - if the Whole-time Director is found guilty of any gross negligence, default or misconduct in connection with or affecting the business of the Company or any subsidiary or associated company for which he is required to render services; or
 - in the event of any serious or repeated or continuing breach (after prior warning) or non-observance by the Whole-time Director of any of the stipulations to be executed between the Company and the Whole-time Director; or
 - in the event the Board expresses its loss of confidence in the Whole-time Director.
 - In the event the Whole-time Director is not in a position to discharge his official duties due to any physical or mental incapacity, the Board shall be entitled to terminate his contract on such terms as the Board may consider appropriate in the circumstances.
 - Up on the termination by whatever means of the Whole-time Director's employment;
 1. the Whole-time Director shall immediately tender his resignation from offices held by him in any subsidiaries and associated companies and other entities without claim for compensation for loss of office and in the event of his failure to do so the Company is hereby irrevocably authorised to appoint some person in his name and on his behalf to sign and deliver such resignation or resignations to the Company and to each of the subsidiaries 'and associated companies of which the Whole-time Director is at the material time a Director or other officer;
 2. the Whole-time Director shall not without the consent of the Company at any time thereafter represent himself as connected with the Company or any of the Subsidiaries or associated companies.
 3. The Whole-time Director's appointment is by virtue of his employment in the Company and his appointment shall be subject to the provisions of Section 167 of the Act.

“RESOLVED FURTHER THAT for the purpose of giving effect to the aforesaid resolution, any of the Director of the Company and Ms. Janki Raj, Company Secretary & Compliance officer of the Company be and is hereby severally authorized to do all such acts, deeds and



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things, as it may in its absolute discretion deem necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in the said regard.”

**By order of the Board,
For 3B Films Limited**

sd/-

Ashokbhai Dhanjibhai Babariya

Managing Director

DIN: 03363509

Registered Office:

SF 220 Pancham Icon, Besides D-Mart,

Vasna Road, Vadodara 390007, Gujarat, India

Date: September 5, 2025

Place: Vadodara



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Notes:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy so appointed need not be a member of the company.
2. Proxies in order to be effective must be received at the Company's Registered Office not less than 48 hours before the meeting. Proxies submitted on behalf of limited companies, societies, Trusts, etc., must be backed by appropriate resolution / authority as applicable, issued on behalf of the nominating organization.
3. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
4. Members desiring any information as regards to the accounts are requested to write to the Company 7 days before the meeting so as to enable the management to keep the information ready at the meeting.
5. Relevant documents referred to in the Notice, statutory register and the Statement pursuant to Section 102(1) of the Companies Act, 2013 will be available for inspection by the members at the Registered Office of the Company during normal business hours (10:00 am to 5:00 pm) on all working days except Saturdays up to the date of the Annual General Meeting.
6. Members/Proxies should fill the Attendance Slip for attending the Meeting and bring their Attendance Slips to the Meeting.
7. The Notice of the Annual General Meeting and Annual Report of the Company for the year ended March 31, 2025 is uploaded on the Company's website <https://www.3bfilms.com> / and can be accessed by the members from there.
8. Pursuant to Section 101 and Section 136 of the Companies Act, 2013 read with relevant Companies (Management and Administration) Rules, 2014, which allows the companies to send documents including annual reports and other intimation by email. Therefore, members are requested to register their email IDs with the Registrar and Transfer Agent of the Company. The Company is already having email ID of the members holding their shares in Demat through their respective depository participants. The said email ID shall be considered as registered email ID for the said members unless informed otherwise to the company or Registrar and Transfer Agent.
9. All shareholders are requested to dematerialize their shareholding immediately as The Securities and Exchange Board of India (SEBI) has mandated the transfer of shares only in demat mode.
10. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat



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accounts. Members holding shares in physical form can submit their PAN details to the Company's Registrar and Share Transfer Agent,

Maashitla Securities Private Limited,
451, Krishna Apra Business Square,
Netaji Subhash Place, Pitampura,
New Delhi – 110034, India
Email: rta@maashitla.com

11. Members are requested to address all correspondence pertaining to their securities mentioning either the Folio Number/Client ID or DP ID numbers, as applicable, including any change of address, e-mail if any, to the Registrar and Transfer Agent of the Company viz.:

Maashitla Securities Private Limited,
451, Krishna Apra Business Square,
Netaji Subhash Place, Pitampura,
New Delhi – 110034, India
Email: rta@maashitla.com
Contact Number: 011-45121795-96

The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e., Tuesday, September 23, 2025, may cast their vote. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, September 23, 2025.

12. In terms of the provisions of Section 108 of the Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014 as amended from time to time and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is providing to the members facility of voting by electronic means in respect of businesses to be transacted at the Meeting which includes remote e-voting (i.e. voting electronically from a place other than the venue of the Meeting). The Company also proposes to provide the option of voting by means of poll paper at the venue of Meeting in addition to the remote electronic voting mentioned above. The Company has engaged the services of Central Depository Services (India) Limited (CDSL) for facilitating voting by electronic means.

The facility for voting through poll paper shall be made available at the venue of the meeting and members attending the meeting shall be able to exercise their right at the meeting. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote. The voting rights of Members shall be in the proportion of their shareholding in the Company as on Cut-off Date.



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The Company has appointed M/s. K H RAO & Co., Practicing Company Secretary, as the Scrutinizer, to scrutinize the entire voting process in a fair and transparent manner.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER: -

- (i) The voting period begins on Saturday, 27th September, 2025 at 09.00 a.m IST and ends on Monday, 29th September, 2025 at 05.00 p.m IST. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Tuesday, 23rd September 2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.



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Pursuant to abovesaid SEBI Circular, Login method for e-Voting for **Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.



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	2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS” “Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.



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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (v) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**
- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
 - 2) Click on “Shareholders” module.
 - 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
 - 4) Next enter the Image Verification as displayed and Click on Login.
 - 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
 - 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
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PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.



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- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cs@3bfilms.com , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)



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3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 21 09911.

General Instructions:

- a. The Scrutinizer shall within a period not exceeding three (3) working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the Company and make a Scrutinizer's Report of the votes cast in favour or against, if any, forthwith to the Chairman of the Company.
- b. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website www.3bfilms.com within two (2) working days of passing of the resolutions at the AGM of the Company and communicated to the NSE Limited.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/AGM physically and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote in the EGM/AGM
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.



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EXPLANATORY STATEMENT

(Pursuant to Section 102 (1) of the Companies Act 2013 and Secretarial Standard 2 on General Meetings)

Item No: 3

To appoint Mr. Mithil Ashokkumar Babariya (DIN: 11271922) as a Whole-time Director of the Company:

Mr. Mithil Ashokkumar Babariya, 23 years old, Master of Business Administration in family business management from NMIMS, Mumbai and has served as intern in Allied Electrical Industries, Vadodara and looking after the smooth management of the Company.

Mr. Mithil Ashokkumar Babariya is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

Accordingly, the Board recommends the resolution in relation to appointment of Mr. Mithil Ashokkumar Babariya as Whole-time Director, for the approval by the shareholders of the Company.

Mr. Mukeshbhai Dhanjibhai Babariya, Non-Executive Director of the company is uncle, Mr. Dishank Nitin Babariya, Whole-time Director of the company is the cousin and Mr. Ashokbhai Dhanjibhai Babariya, Chairman and Managing Director of the company is the father of Mr. Mithil Ashokkumar Babariya. Except the same, none of the Directors and KMP of the company is related to Mr. Mithil Ashokkumar Babariya in any manner.

Nature of duties:

- Subject always for all purpose and in all respects to the provisions of the Act or any statutory modification thereof for the time being in force and applicable to the duties and obligations to be performed and observed and the powers and authorities to be exercised by the Whole-time Director as such and certain restrictions mentioned in particular and under the General supervision, superintendence and control of the Board of Directors of the Company, the Whole-time Director shall have the general conduct of the management of business and financial and other affairs of the Company and exercise such powers, authorities and discretions as are hereby conferred upon and vested in him as such, as well by the Articles of Association and for the Regulations of the Company for the time being in force and/or as may from time to time delegated by the Board, save and such as are specifically reserved to the exercised by the Company in General Meeting or by the Board.
- The Whole-time Director undertakes to employ the best of his skill and ability to make his utmost endeavors to promote the interests and welfare of the Company and to conform to and comply with the directions and regulations of the Company and all such orders and directions as may be given to him from time to time by the Board.

The principal terms and conditions of appointment of Mr. Mithil Ashokkumar Babariya as Whole-time Director are as follows:



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Remuneration:

Basic Gross Salary not exceeding Rs. 18,00,000/- (Rupees Eighteen Lakhs only) per annum (inclusive of all salary, perquisites, benefits, incentives and allowances). The director shall be entitled to reimbursement of expenses as decided by Board of Directors of Company from time to time.

The remuneration referred to above is subject to the limit of 5% of the annual net profits of the Company and further subject to the overall limit of 10% of the annual net profits of the Company on the remuneration of the Managing Director and other Whole-Time Directors of the Company taken together.

Provided, however, that in the event of absence or inadequacy of profit, the Whole-time Director shall be entitled to remuneration mentioned above within the overall maximum remuneration specified in Table A of Section II of Schedule V to the Companies Act, 2013.

Apart from the above-mentioned details, the below mentioned terms and conditions have been entered into between the Company and the Whole-Time Director;

- (a) The Whole-Time Director is also required to adhere with the Code of Conduct, intellectual property, non-competition, no conflict of interest with the Company and maintenance of confidentiality.
- (b) The Whole-Time Director hereby covenant that during his tenure of office as such, he shall not be interested or otherwise concerned directly, or through his wife and/or minor children, in any selling agency of the Company, without the prior approval thereto, AND THAT upon the contravention of this provision, his appointment as Whole-Time Director shall cease.
- (c) This appointment may be terminated by fifteen days' notice on either side or the Company paying fifteen days remuneration in lieu of such notice.
- (d) The employment of the Whole-time Director may be terminated by the Company without notice or payment in lieu of notice in the following circumstances;
 - if the Whole-time Director is found guilty of any gross negligence, default or misconduct in connection with or affecting the business of the Company or any subsidiary or associated company for which he is required to render services; or
 - in the event of any serious or repeated or continuing breach (after prior warning) or non-observance by the Whole-time Director of any of the stipulations to be executed between the Company and the Whole-time Director; or
 - in the event the Board expresses its loss of confidence in the Whole-time Director.
 - In the event the Whole-time Director is not in a position to discharge his official duties due to any physical or mental incapacity, the Board shall be entitled to terminate his contract on such terms as the Board may consider appropriate in the circumstances.
 - Up on the termination by whatever means of the Whole-time Director's employment;
 1. the Whole-time Director shall immediately tender his resignation from offices held by him in any subsidiaries and associated companies and other entities without claim for compensation for loss of office and in the event of his failure to do so the Company is hereby irrevocably authorised to appoint some person in his name and on his behalf to sign and deliver such resignation or resignations to the Company and to each of the subsidiaries 'and associated companies of which the Whole-time Director is at the material time a Director or other officer;



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2. the Whole-time Director shall not without the consent of the Company at any time thereafter represent himself as connected with the Company or any of the Subsidiaries or associated companies.
3. The Whole-time Director's appointment is by virtue of his employment in the Company and his appointment shall be subject to the provisions of Section 167 of the Act.

The relevant details as required under Schedule V to the Companies Act, 2013 are provided hereunder;

A. General Information

1. Nature of Industry:

The company is into the business of flexible or rigid films like CPP, BOPP, BOPET, Polythene, PVC in single layer or multilayer structure, Plain, White opaque, Pearlized or Metalized forms, for use in packaging industry.

2. Date or expected date of commencement of commercial production:

The Company was incorporated on 03/09/2014 under the Companies Act, 2013 and the business was commenced since then.

3. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: N.A.

1. Financial performance of the Company for F.Y. 2024-25 based on given indicators:

Sr. No.	Particulars	(Rs. in Lakhs)
1.	Income for the year	8530.75
2	Profit before Interest, Depreciation and Tax	1576.31
3	Finance Charges	564.13
4	Depreciation	487.50
5	Profit before Taxes	582.46
6	Provisions for Taxation/ Deferred Tax	77.33
7	Net Profit/(Loss) for the Current Year	505.13

2. Foreign investments or collaborations, if any: N.A.

3. Information about the appointee:

Mr. Mithil Ashokkumar Babariya, 23 years old, Master of Business Administration in family business management from NMIMS, Mumbai and has served as intern in Allied Electrical Industries, Vadodara and looking after the smooth management of the Company

Past remuneration:

NA

Recognition or awards:

NA



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Job profile and his suitability:

Mr. Mithil Ashokkumar Babariya, 23 years old, Master of Business Administration in family business management from NMIMS, Mumbai and has served as intern in Allied Electrical Industries, Vadodara and looking after the smooth management of the Company

Remuneration proposed:

Basic Gross Salary not exceeding Rs. 18,00,000/- (Rupees Eighteen Lakhs Only) per annum (inclusive of all salary, perquisites, benefits, incentives and allowances). The director shall be entitled to reimbursement of expenses as decided by Board of Directors of Company from time to time

Comparative remuneration profile with respect to industry, size of the company, profile of the position and person:

Taking into consideration the size of the Company, the profile of Mr. Mithil Ashokkumar Babariya, the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed to be paid is commensurate with the remuneration packages paid to similar senior level incumbents, in other companies.

Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any:

Mr. Mithil Ashokkumar Babariya has 10,61,000 equity shares of the company which amounts to 0.43%.

Other Information:

- (1) Reasons of loss or inadequate profits: The Company has registered decent amount of profits and thus, this clause is not applicable.
- (2) Steps taken or proposed to be taken for improvement: NA.
- (3) Expected increase in productivity and profits in measurable terms: Company is expecting approximately 20% increment in the net profit of the company in the next 1-2 years.

In compliance with the provisions of Sections 196, 197 and other applicable provisions of the Act read with Schedule V to the Act, the terms of remuneration specified above are now being placed before the members for their approval. Further, the approval of the Members for the remuneration proposed herein above shall be valid for a period of 5 years w.e.f. September 04th, 2025. The Board recommends this ordinary resolution for the approval of the Shareholders.

Except Mr. Ashok Babariya, Managing Director and their relatives to the extent of their shareholding interest, if any, none of the other Directors or key managerial personnel or their relatives, in anyway, concerned or interested in the resolution, as set out in the Item No. 3 of this Notice.

For 3B Films Limited

sd/-

Ashokbhai Dhanjibhai Babariya

Managing Director

DIN: 03363509

Date: September 5, 2025

Place: Vadodara



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INFORMATION AS REQUIRED UNDER REGULATION 36(3) SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SS-2 SECRETARIAL STANDARD ON ANNUAL GENERAL MEETINGS IN RESPECT OF DIRECTOR(S) BEING APPOINTED IN DESIGNATION:

Name of Director	Mithil Ashokkumar Babariya
Director Identification Number	11271922
Date of Birth	07/12/2001
Experience - Expertise in specific functional areas - Job profile and suitability	Mr. Mithil Ashokkumar Babariya, aged 23 years, He holds a Master's degree in Business Administration. He is having more than 1 year of experience in management, marketing, & finance and administration. He has been involved in family business for last few several months. He has always been interested in working for the remarkable growth of the company.
No. of Shares held as on March 31, 2025	10,61,000 Equity shares
Terms & Conditions of Appointment	As given above
Remuneration Last Drawn	NA
Remuneration sought to be paid	As given above
Number of Board Meetings held and attended during the Financial Year 2024-25	None
Date of Original appointment	04th September 2025
Directorships held in public companies including deemed public companies (Excluding Subsidiary Companies, Foreign Companies and Section 8 Companies)	NIL
Memberships/Chairmanships of committees* of public companies (Excluding Foreign Companies and Section 8 Companies)	NIL
Inter-se Relationship with other Directors and KMPs.	Mr. Mukeshbhai Dhanjibhai Babariya, Non- Executive Director of the company is the uncle, Mr. Dishank Nitin Babariya, Whole-time Director of the company is the cousin and Mr. Ashokbhai Dhanjibhai Babariya, managing director and chairman of the company is the father of Mr. Mithil Ashokkumar Babariya.

*Includes only Audit Committee and Stakeholders Relationship Committee.



3B Films Limited

BOARD'S REPORT

To,
The Members,
3B FILMS LIMITED

Your Directors present the 11th Annual Report of the Company, together with the Audited Financial Statements for the year ended on 31st March 2025.

FINANCIAL RESULTS OF THE COMPANY:

The Company's financial performance for the year under review along with previous year's figures is given hereunder

(Amount in INR Lakhs)

Particulars	For the Financial Year ended 31st March, 2025	For the Financial Year ended 31st March, 2024
Revenue from Operations	8530.75	7574.89
Other Income	57.78	64.90
Total Income	8588.53	7639.79
Less: Total Expenses	8006.07	7061.70
Profit / (Loss) before Tax	582.46	578.09
Less : Current Tax	-	-
(Less) / Add: Previous Year's Tax	(77.33)	(63.75)
Profit / (Loss) for the year	505.13	514.34
EPS (Basic INR)	2.38	2.42
EPS (Diluted INR)	2.38	2.42

1. State of company affairs and review of operations:

During the Financial Year ended 31st March, 2025, the Company has recorded total revenue of INR 8,588.53/- Lakhs as against INR 7,639.79/- Lakhs in the previous year, During the reporting period the Company has earned Net Profit of INR 505.13/- Lakhs as against INR 514.34/- Lakhs in the previous year.

Your Company continues to strengthen its position in Specialty focus segments and drive product mix to maximize margins. The management continues to focus on turnaround of specialize business.

LISTING OF EQUITY SHARES

Equity shares of your Company were listed on the Bombay Stock Exchange (BSE Limited) on SME Platform on 06th June, 2025. The Company got listing approval from BSE Limited (SME Platform) on 05th June, 2025. The trading symbol of the Company is '3BFILMS'. Listing fees and the custodian charges to depositories, for the FY 2024-25 have been paid to BSE, NSDL and CDSL respectively.



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PUBLIC ISSUE (INITIAL PUBLIC OFFER)

During the year under review, your Company successfully completed its Initial Public Offering (IPO) of 67,50,000 equity shares was made of face value Rs.10/- each, at a price of Rs. 50/- per equity share (including a premium of Rs. 40/- per equity share) ("issue price") aggregating Rs. 3,375.00 lakhs ("the issue") comprising a fresh offer of to 35,52,000 equity shares aggregating to Rs. 1,776.00 lakh and an offer for sale of 31,98,000 equity shares by selling shareholders aggregating to Rs. 1,599.00 lakh out of which 3,42,000 equity shares of face value of Rs. 10/- each, at an offer price of Rs. 50/- per equity share for cash, aggregating Rs. 171.00 lakhs will be reserved for subscription by the market maker. The net issue constitutes 27.25% and 25.87% respectively of the post-offer paid-up equity share capital of your company. Your Directors placed on record their appreciation of contributions made by the entire IPO team with all the dedication, diligence and commitment which led to successful listing of the Company's equity shares on the BSE SME platform. Further, the success of the IPO reflects the trust and faith reposed in the Company by the Investors, customers and business partners and your directors thank them for their confidence in the Company.

DEMATERIALIZATION OF SHARES

All the Shares of your Company are in Dematerialization mode as on 31st March, 2025. The ISIN of the Equity Shares of your Company is INE0TE101010.

2. Final Dividend:

The Board of Directors do not recommend any dividend for the financial year ended on 31st March, 2025 in order to conserve resources for future development.

3. Consolidated Financial Statement

Company doesn't have any subsidiaries so there is no need to prepare consolidated financial statement for the FY 2024-25.

4. Transfer to reserves

Your Company has decided to transfer an amount of INR 505.13 lakhs to Reserve & Surplus during the period under review.

5. Subsidiaries, Joint Ventures and Associate Companies.

No Company has become/ ceased to be Subsidiary, Associate or Joint venture of the Company during the year under review.

6. Compliance with Secretarial Standards on Board Meetings and General Meetings.

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board Meetings and General Meetings.



7. Auditors and their Reports:

(a) Statutory Auditors

The Company has appointed M/s. A O Mittal & Associates, Chartered Accountant Vadodara (FRN: 014640C) as Statutory Auditors of the Company in 10th Annual General Meeting held on 25th September 2024 to hold the office till the conclusion of the Annual General Meeting of the Company to be held in the year 2029.

The observations, if any, made by the Statutory Auditors in their Auditors Report together with the notes to accounts, as append thereto are self-explanatory and hence does not call for any further explanation. The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer.

During the Financial Year 2024-25, the Auditors have not reported any matter under section 143(12) of the Companies Act, 2013, therefore no detail is required to be disclosed under section 134(3)(ca) of the Companies Act, 2013.

8. Reporting of Frauds by Auditors

During the year under review, the Statutory Auditors have not reported to the Audit Committee, under Section 143(12) of the Act, any instances of fraud committed against the Company by its officers or employees, hence, there is nothing to be mentioned in the Board's report in this regard.

9. Explanation or Comments on Qualifications, Reservations or Adverse Remarks or disclaimers made by the Auditors in the Reports.

There are no comments/ observations, reservations or adverse remarks made by the Auditors in their report and hence no clarifications need to be given on Auditor's report. There are no qualifications or adverse remarks in the Secretarial Audit Report which require any clarification/ explanation.

10. Internal financial controls with reference to the financial statements:

The Company has adequate system of internal control to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements.

11. Directors' Responsibility Statement Pursuant to Section 134(5) of the Companies Act 2013.

Your directors wish to inform that the Audited Accounts containing financial statements for the financial year 2024-25 are in full conformity with the requirements of the Companies Act, 2013. They believe that the financial statement reflects fairly, the form and substance of transactions carried out during the year and reasonably present the Company's financial condition and results of operations.



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In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility statement:

- a) in the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;
- b) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;
- c) they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) they have prepared the annual accounts on a going concern basis;
- e) Company being unlisted company clause (e) of Section 134(5) relating to Internal Financial Control is not applicable.
- f) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

12. Management discussion and analysis report

Pursuant to Regulation 34 (2) (e) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, Management Discussion & Analysis Report for the year under review forms the part of this report and is marked as Annexure – 'A' to this report.

13. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

14. Particulars of Loans, Guarantees or Investments.

The Company has neither granted any loan, given any guarantees nor made any investments during the financial period under consideration.

15. Share Capital

During the Financial Year 2024-25, there has been no change in the Share capital of the Company.

16. Deposits

Your Company has not accepted any deposits during the year in terms of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.



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17. Conservation of Energy, Technology absorption, Foreign exchange earnings and outgo:

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

PARTICULARS	REMARKS
A) CONSERVATION OF ENERGY:	
> the steps taken or impact on conservation of energy;	The Corporation is taking due care for using electricity in the office and its branches. The Corporation usually takes care for optimum utilization of energy. No capital investment on energy Conservation equipment made during the financial year.
> the steps taken by the company for utilizing alternate sources of energy;	
> the capital investment on energy conservation equipments;	
B) TECHNOLOGY ABSORPTION:	
> the efforts made towards technology absorption;	Company is working on process development to improve production efficiency and yield for the existing products.
> the benefits derived like product improvement, cost reduction, product development or import substitution;	Would help in reduction of manufacturing cost.
> in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	NA
(a) the details of technology imported;	-
(b) the year of import;	-
(c) whether the technology been fully absorbed;	-
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; Not applicable since 5 years period is over	-
> the expenditure incurred on Research and Development	None
(c) FOREIGN EXCHANGE EARNINGS AND OUTGO:	
> The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows	Foreign Exchange earned: Rs. 1,744.03/- Lakh Foreign Exchange outgo: Rs. 6,644.87/- Lakh



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18. Material changes and commitment if any effecting the Financial Position of the Company occurred between the end of the Financial Year to which this Financial Statements relate and Date of the Report:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate and the date of this report except:

- a) Equity shares of your Company were listed on the Bombay Stock Exchange (BSE Limited) on SME Platform on 06th June, 2025. The Company got listing approval from BSE Limited (SME Platform) on 05th June, 2025.
- b) Ms. Drashti Laxmikant Solanki, Non-Executive Independent Director of the company has resigned from the Directorship with effect from 31/07/2025.

19. Disclosures as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

As required under the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, the Company has formulated and implemented a policy on prevention of sexual harassment at the workplace with a mechanism of lodging complaints. Internal Complaints Committee has been constituted to redress complaints received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the financial year under review, no cases have been reported in this regard.

20. Policy on Directors' Appointment and Remuneration and Other Details

The Board has on the recommendation of the Nomination & Remuneration Committee, formulated criteria for determining, qualifications, positive attributes and independence of a director and also a policy for remuneration of directors, key managerial personnel and senior management. The policy is available at the website of company at <https://www.3bfilms.com/>.

21. Annual Return

As per the Companies (Management and Administration) Amendment Rules, 2020 dated 28th August, 2020, the Annual Return is being placed on the website of the Company www.3bfilms.com.

22. Change in the nature of business

There has been no change in nature of Company's business during the period under review.

23. Directors and Key Managerial Personnel.

As on 31st March, 2025, the Board of your Company comprises of 6 Directors including 1 Non-Executive Director and 3 Independent Directors of which 1 is a woman director.

**Retirement by Rotation:**

Pursuant to Section 152 of the Companies Act 2013 read with Article 94 of Articles of Association of the Company, Mr. Mukesh Dhanjibhai Babariya (DIN: 06904399), Director of the Company is liable to retire by rotation and being eligible has offered himself for reappointment at the ensuing Annual General Meeting. The Board recommends his reappointment.

Declarations given by Independent Directors under Section 149(6) of the Companies Act, 2013:

The Company has received declarations from the Independent Directors of the Company under Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and there has been no change in the circumstances which may affect their status as Independent Directors.

24. Number of meetings of the Board.

During the financial period 2024-25, the Board of Directors met 14 (Fourteen) times, the details of which are as under:

Sr. No.	Dates on which Board Meetings were held	Total Strength of the Board	No. of Directors Present
01	22-04-2024	8	8
02	07-06-2024	8	8
03	27-06-2024	8	8
04	28-06-2024	8	8
05	05-08-2024	8	8
06	02-09-2024	8	8
07	07-09-2024	8	8
08	15-09-2024	8	8
09	07-10-2024	8	8
10	15-10-2024	8	8
11	12-11-2024	8	8
12	10-02-2025	8	8
13	05-03-2025	8	8
14	10-03-2025	8	8

25. Particulars of Contract or arrangements made with related parties under Section 188 (1) of Companies Act 2013.

The particulars of all the related party transactions entered into by the company as referred to in section 188 of the Companies Act, 2013 with related parties as defined under section 2(76) of the Companies Act 2013, as prescribed in Form No. AOC-2 is appended as Annexure B.



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26. Statement concerning development and implementation of Risk Management Policy of the Company.

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

27. Annual Evaluation

The provision of section 134(1)(p) relating to Board Evaluation is not applicable to the company as the Company does not fall under any of the criteria provided under section 134(1)(p) and Rule 8 (4) of Companies (Accounts) Rules, 2014 hence the company is not required to prepare a statement of Board Evaluation.

28. Corporate Social Responsibility (CSR)

Your Company believes in giving back to the society in a meaningful way. The Company recognizes the importance of Corporate Social Responsibility and strives to make a positive impact on the environment. It believes in empowering communities and making a difference in people's lives. The Company has formulated a Corporate Social Responsibility Policy which is available on the website of the Company <https://www.3bfilms.com/>. The Board of Directors formulate, implement, monitor and review the impact of the CSR initiatives of the Company.

A detailed report on the Corporate Social Responsibility is enclosed as an Annexure 'C' to this report.

29. Transfer of unclaimed dividend to Investor Education and Protection Fund.

Since there was no unpaid/unclaimed Dividend in last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

30. Shares

a. Buy Back of Securities.

The Company has not bought back any of its securities during the year under review.

b. Sweat Equity

The Company has not issued any Sweat Equity Shares during the year under review.



3B Films Limited

c. Bonus Shares

No Bonus Shares were issued during the year under review.

d. Employees Stock Option Plan

The Company has not provided any Stock Option Scheme to the employees

31. Committees of Board

Audit Committee

The Audit Committee as on 31.03.2025 comprises of:

Your Directors have constituted the Audit committee in accordance with Section 177 of the Companies Act, 2013 read with rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014. The members of the Committee are as follows:

Mr. Abhishek Ileshkumar Shah- Independent Director, Chairman of the Committee
Mr. Chintan Hemantkumar Joshi - Independent Director, Member of the Committee
Mr. Ashokbhai Dhanjibhai Babariya – Managing Director, Member of the Committee

Seven (7) meetings of the Committee were held during the period ended 31st March, 2025 on 28/06/2024, 01/07/2024, 12/09/2024, 07/10/2024, 01/01/2025, 05/03/2025 and 10/03/2025 detailed as under:

Names of Members	No. of meetings attended
Mr. Abhishek Ileshkumar Shah	7
Mr. Chintan Hemantkumar Joshi	7
Mr. Ashokbhai Dhanjibhai Babariya	7

Further, there were no such instances where the recommendation of the Audit Committee were not accepted by the Board during the financial year under review

Nomination and Remuneration Committee

Your directors have constituted a Nomination and Remuneration Committee as required under the provisions of Section 178 of the Companies Act, 2013. The Nomination and Remuneration Committee consists of following members:

Mr. Abhishek Ileshkumar Shah- Independent Director, Chairman of the Committee
Mr. Chintan Hemantkumar Joshi - Independent Director, Member of the Committee
Mr. Mukesh Dhanjibhai Babariya – Non Executive Director, Member of the Committee

The Committee met once on 15/10/2024, during the year under review and Mr. Abhishek Ileshkumar Shah, Independent Director, Chairman of the Committee, Mr. Chintan Hemantkumar Joshi, Independent Director, Member and Mr. Mukesh Dhanjibhai Babariya – Non Executive Director, Member of the Committee, attended the meeting.



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Policy on Nomination and Remuneration for the Board and Senior Officials is available on the website of the Company at <https://www.3bfilms.com/>.

Stakeholders Relationship Committee

Your Board has constituted Stakeholders Relationship Committee under the provisions of Section 178(5) of Companies Act, 2013. The Committee consists of following members:

Mr. Abhishek Ileshkumar Shah- Independent Director, Chairman of the Committee
Mr. Chintan Hemantkumar Joshi - Independent Director, Member of the Committee
Mr. Ashokbhai Dhanjibhai Babariya – Managing Director, Member of the Committee

This Committee is primarily responsible to review all matters connected with the Company's transfer/ transmission of securities and redressal of shareholder's / investor's / security holder's complaints.

The Committee met once on 30/12/2024, during the year under review and Mr. Abhishek Ileshkumar Shah, Independent Director, Chairman of the Committee, Mr. Chintan Hemantkumar Joshi, Independent Director, Member and Mr. Ashokbhai Dhanjibhai Babariya, Managing Director and Member, attended the meeting.

32. Particulars Of Employees and Managerial Remuneration

The details of Managerial Remuneration, Key Managerial Personnel and employees of the Company as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies 47 (Appointment and Remuneration of Managerial Personnel) Rules, 2014 has been set out as Annexure – 'D' to this Report, attached hereto.

33. Whistle Blower Policy and Vigil Mechanism

The Company has in place a Whistle Blower Policy, which serves as a vigil mechanism, enabling Directors and employees to formally report their concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy. The Policy provides for adequate safeguards against victimization of employees who avail such mechanism and also provide for direct access to the Chairman of the Audit Committee. The Policy is accessible on the website of the Company at <https://www.3bfilms.com/>.

34. Cost Record

As per section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, your Company is required to maintain cost records and accordingly, such accounts and records are maintained.

35. Secretarial Audit Report

During the FY 2024-25, the Company does not fall under the criteria mentioned under Section 204 of the Act, no details have been furnished in the regard.



36. Company's Website

Your Company has a fully functional website viz. www.3bfilms.com which has been designed to exhibit all the relevant details about the Company. The site carries a comprehensive database of information of the Company including the Financial Results of your Company, Shareholding Pattern, details of Board Committees, Corporate Policies/ Codes, business activities and current affairs of your Company. All the mandatory information and disclosures as per the requirements of the Companies Act, 2013, Companies Rules, 2014 and as per Regulation 46 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and other relevant information has been duly presented on the website of the Company.

37. Corporate Governance

Since the Company is listed on BSE SME platform, the Company is exempt from applicability of certain regulations pertaining to 'Corporate Governance' under Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company has been practicing sound Corporate Governance and takes necessary actions at appropriate times for enhancing and meeting stakeholders' expectations while continuing to comply with the mandatory provisions and strive to comply non-mandatory requirements of Corporate Governance.

Report on Corporate Governance Practices and the Auditors Certificate regarding compliance of conditions of Corporate Governance and certification by CEO/Whole time Director & CFO is not applicable to your Company as per regulation 15(2)(b) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

38. Details of application under the insolvency and bankruptcy code, 2016

There is nothing to report under this for the year under review.

39. Details on one time settlement

There is nothing to report under this for the year under review.

40. Appreciation And Acknowledgement

The Directors place on record their sincere appreciation of the co-operation extended by the Bankers of the Company, stakeholders, business associates, consultants, and various Government Authorities for their continued support extended to your Company's activities during the period under review



3B Films Limited

The Board further take opportunity to place on record its deep appreciation for the committed efforts by the employees of Company at all the levels.

For and on Behalf of the Board
3B FILMS LIMITED

Mr. Ashokbhai Dhanjibhai Babariya
Chairman & Managing Director

DIN : 03363509

904, Milestone,
B/H. New Bright Day School,
Vasna Bhayli Road,
Vadodara – 391410,
Gujarat India

Mr. Mukesh Dhanjibhai Babariya
Director

DIN: 06904399

25/26, Santhivan Society,
Varachharoad, Surat-395006, Gujarat, India

Date: 04/09/2024

Place: Vadodara



3B Films Limited

Annexure –‘A’ of Board Report
MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. INDUSTRY STRUCTURE AND DEVELOPEMENT:

The India Packaging Market size is estimated at USD 101.12 billion in 2025, and is expected to reach USD 169.73 billion by 2030, growing at a CAGR of 10.73% during the forecast period (2025-2031).

- The demand for packaging in India has expanded drastically, spurred by the rapid growth in consumer markets, especially in processed food, personal care, and pharmaceutical end-user industries. Packaging is India's one of the fastest growing sectors. Over the last few years, the industry has been a key driver of technology and innovation, contributing to various manufacturing sectors, including agriculture and the fast-moving consumer goods (FMCG). The packaging industry is driven by the factors such as rising population, increasing income levels, and changing lifestyles are anticipated to drive consumption across various industries leading to higher demand for packaging product solutions. Moreover, demand from the rural sector for packaged products is fueled by the growing media penetration through the Internet and television.
- The packaging industry in India is diverse and serves a diverse range of products and industries. Companies have established manufacturing facilities in the country and used these domestic facilities as a base to export to other nations due to the government's positive promotion of the Make in India policy. The government has implemented a plan to lower tax rates for new manufacturing businesses to transform India into a global manufacturing hub. In addition, the government intends to further level the playing field in the industry by launching several initiatives to support the growth of packaging and technological advancements, in addition to the need for domestic businesses to compete with multinational corporations.

Source: <https://www.mordorintelligence.com/industry-reports/packaging-industry-in-india>

2. OPPORTUNITIES AND OUTLOOK:

India exports plastic to more than 200 countries in the world. The top five consumer and houseware product importing countries are the USA, Germany Japan, the UK, and France. India largely exports plastic and related products to the USA, China, the UAE, the UK, Germany, Italy, Bangladesh, etc. The total value of exports to the USA, the largest consumer of the Indian plastic industry. China was the second largest consumer of plastic export products from India. The total plastic exports from India to France and in order to boost exports to France and Europe, PLEXCONCIL collaborated with the Indo-French Chamber. The Plastic Export Promotion Council (PLEXCONCIL) PLEXCONCIL was established by the Ministry of Commerce and Industry in 1955. The main objective of this non-profit organization is to highlight India as a reliable supplier of high-quality products. PLEXCONCIL is the apex body of the plastics industry in the country and represents more than 2,500 exporters who manufacture and trade plastics products ranging from plastic raw materials to semi-finished and finished items. (Source: <https://www.ibef.org/exports/plastic-industry-india>)

3. SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE:

Our Company is in the business of manufacturing and supply of CPP & CPE films tailored to meet the diverse needs of the flexible packaging industry and high-end thermoforming applications and thus play a pivotal role in delivering innovative packaging solutions to our clients of a wide array of industries. Our product portfolio includes a wide range of CPP films designed to address



3B Films Limited

the specific needs of various industries, including food and beverage, clothing, flowers and other consumer goods. From high-clarity films for premium packaging to high-barrier films for extended shelf life, we offer solutions that cater to the evolving demands of the market as we presently are equipped with such a manufacturing facility capable of producing CPP & CPE films spanning a thickness range from 15 to 250 microns.

4. RISK AND CONCERNS:

Competition Risk

Competitive risk is the chance that competitive forces could prevent the Company from achieving its goal on account of declining revenues or margins.

Market Risk

Market risk is the risk of losses in positions arising from movements in market prices.

Mitigation: The Director of the Company are vigilant on roles and responsibilities in understanding the movements and market situations.

Workforce Risk

Workforce risks can arise from issues such as critical skill shortages, increasing staff attrition or significant workforce retirement.

Mitigation: The Company trains its employees and ensures best HR practices, while carrying out improvements and rewards to attract and retain the best talent in the industry.

Policy Risk

Policy risk concerns the possibility that national governments — acting in their sovereign capacity — amend policy environments in ways that adversely impacts the financial stability of the Company.

Mitigation: The Company is proactive in monitoring and abiding by policies in a timely manner.

Supply chain risk

Supply chain risks include logistical, economic, political, cultural, competitive and infrastructural concerns.

Mitigation: The Company is continuously working on a comprehensive management strategy to counter supply chain disruptions through a holistic approach. By diversifying its suppliers the Company expects to moderate risk factor.

Compliance Risk

Compliance risk captures the legal and financial penalties for failing to act under internal and external regulations and legislature.

Mitigation: The Company is aware of the legal, financial, reputational, and business impact due to non-compliance risk. The Company has a system to ensure regular compliance and monitoring thereof.



3B Films Limited

5. INTERNAL CONTROL SYSTEMS AND ITS ADEQUACY:

The internal control system is an integral part of the general organizational structure of the Company. The system is highly structured and totally in sync with the size and nature of its business. This process is aimed at pursuing the values of both procedural and substantial fairness, transparency and accountability. The internal control system is basically a set of rules, regulations, policies which allows enhanced monitoring. The organization is appropriately staffed with qualified and experienced personnel for implementing and monitoring the internal control environment.

6. FINANCIAL PERFORMANCE:

A. Standalone Financial Performance:

i. Revenue from Operations:

Revenue from operations for the year ended on March 31, 2025 and March 31, 2024 is Rs. 8530.75 Lakhs and Rs. 7574.89 Lakhs respectively.

ii. Expenditure:

The total expenditure for the year ended on March 31, 2025 and March 31, 2024 is Rs. 8006.07 Lakhs and Rs. 7061.70 Lakhs respectively.

iii. Profit before Tax:

The profit before tax of the company for the year ended on March 31, 2025 and March 31, 2024 is Rs. 582.46 Lakhs and Rs. 578.09 Lakhs respectively.

iv. Profit after tax:

The profit after tax/net profit of the company for the year ended on March 31, 2025 and March 31, 2024 is Rs. 505.13 Lakhs and Rs. 514.34 Lakhs respectively.

7. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

Financial Year 2024-25 was marked by a strong performance across all geographies and product categories, with market share gains and improvement in operating margins, as compared to the previous Financial Year. The Revenue from operations has increased from Rs. 7,574.89 Lakhs for financial year ended 31st March 2024 to Rs. 8,530.75 Lakhs for the Financial year ended 31st March, 2025. While net profit growth shows a much stronger acceleration in profitability aided by higher operating leverage.

Our focus remains on strengthening our balance sheet as we fund our expansions through our internal accruals. The strong cash flow generation has led to an improvement in overall financial ratios.

The details of Financial Performance are mentioned elsewhere in this report

8. DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS

Company takes pride in the commitment, competence and dedication shown by its employees in all areas of business. Your directors wish to convey their gratitude and place on record their appreciation for all the employees at all levels for their hard work, solidarity, cooperation and dedication during the year. Industrial relations were cordial throughout the year.



3B Films Limited

Sr. No	Ratio	Methodology	For the year ended	
			31/03/2025	31/03/2024
1.	Current Ratio (in times)	Current Assets over Current Liabilities	1.69	2.03
2.	Debt Equity Ratio (in times)	Total Liabilities over Total Shareholders Equity	2.90	4.48
3.	Debt Service Coverage Ratio, (in times)	Net Operating Income over Debt Service	1.67	2.32
4.	Return on Equity Ratio (ROE) (in %)	Net Income(annual) over Total Assets	17.10	24.27
5.	Inventory turnover ratio (in times)	Cost of Goods Sold over Avg. Inventory	1.17	1.07
6.	Trade Receivables turnover ratio (in times)	Net credit sales over Average Accounts Receivable	5.68	10.93
7.	Trade payables turnover ratio (in times)	Credit Purchase over average Accounts Payable	5.10	8.99
8.	Net capital turnover ratio (in times)	Net Sales over Average Total Assets	2.72	3.14
9.	Net profit ratio (in %)	Net Profit over Sales	5.92	6.79
10.	Return on Capital employed (in %)	EBIT over Total Assets - Total Current Liabilities	8.25	9.74
11.	Return on Net Worth (in %)	Net Profit over Cost of Investment	14.30	21.64

Notes:

EBIT - Earnings before interest and taxes

PBIT - Profit before interest and taxes including other income

EBITDA - Earnings before interest, taxes, depreciation and amortisation.

PAT - Profit after taxes

Debt includes current and non-current lease liabilities

Adjusted expenses refers to sub-contractor charges and other expenses net of non-cash expenses and donations

Capital employed refers to total shareholders' equity and debt.

Investments includes non-current investment, current investment and margin-money deposit

DSCR, ROCE and Inventory Turnover Ratio of Previous year are recalculated according to current year methodology.

9. HUMAN RESOURCES

The Company considers its employees as its main assets. The management believes in the philosophy of the development of the Company with the development of its employees. Proper environment of work, all necessities and their safety is looked after. The well-being of its employees is always a priority to the company. The employees are given proper guidance and



3B Films Limited

training to execute their tasks. Hence, higher degree of work satisfaction is enjoyed by the employees of the company.

10. ENVIRONMENT, HEALTH & SAFETY (EHS)

The Company commits to ethical and sustainable operation in all business activities. Company maintains and implements an Environmental Management System (EMS) for meeting the purpose of organization's policy and objectives regarding environment. The aims of the system is use of processes, practices, techniques, materials, products, services or energy to avoid, reduce or control the creation, emission or discharge of any type of pollutant or waste, in order to reduce adverse environmental impacts. Adequate Occupational Health & Safety Management System is adopted by the Company for ensuring the conformance to the Occupational Health & Safety Management System, legal & statutory requirements, continual improvement and satisfaction of interested parties (i.e. customers, suppliers, employees and public).

11. CAUTIONARY STATEMENT:

No reliance should be placed on, the fairness, accuracy, completeness or correctness of the information or opinions, predictions etc. may constitute "forward looking statements" contained herein. Certain statements contained in this document may be statements of future expectations, forecasts and other forward-looking statements that are based on management's current view and assumptions. Such statements are by their nature subject to significant uncertainties and contingencies and the actual results, performance or events may differ materially from those expressed or implied in such statements. Readers are cautioned not to place undue reliance on any forward-looking statement.

For and on Behalf of the Board
3B FILMS LIMITED
S/D

Mr. Ashokbhai Dhanjibhai Babariya
Chairman & Managing Director
DIN : 03363509
904, Milestone,
B/H. New Bright Day School,
Vasna Bhayli Road,
Vadodara – 391410,
Gujarat India

Date: 04/09/2024
Place: Vadodara



3B Films Limited

Annexure- B TO BOARD'S REPORT

Form No. AOC-2

(Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014*)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in subsection (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto:

1. Details of contracts or arrangements or transactions not at Arm's length basis:

Sr . No.	Name(s) of the related party and nature of relationship	Nature of Contracts/arrangement/ Transactions.	Duration of Contracts/arrangement/ transactions.	Salient terms of contracts/arrangements/transactions including the value, if any.	Justifications for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advanced, if any	Date on which the special resolution was passed in the General Meeting as required under first proviso to section 188.
Nil								

2. Details of material contracts or arrangement or transactions at arm's length basis:

Sr . No.	Name(s) of the related party and nature of relationship	Nature of Contracts/arrangement/ Transactions.	Duration of Contracts/arrangement/ transactions.	Salient terms of contracts/arrangements/transactions including the value, if any.	Date(s) of approval by the Board	Amount paid as advanced, if any
1	3B Flexipacks Private Limited	Sale of Goods	Ongoing	At arm's length basis	Since Related Party Transaction is in ordinary course of business and is at arm length basis, approval of Board is not applicable as per Section 188 of Companies Act, 2013.	Nil

**3B Films Limited**

2	3B Flexipacks Private Limited	Rent Agreement for premises situated at Block No. 1246, post : Masar, Padra, Jambusar, Highway, Ta - Padra, Dist Vadodara, Gujarat 391421, India for using the premises of 3B Films Limited (Formerly Known as 3B Films Private Limited)	5 Years i.e, from 19.05.2022 to 18.05.2027.	Monthly rent of Rs. 40,000/-.	18/05/2022	Nil
3	Mars Engitech Private Limited	Purchases / Expenses	Ongoing	At arm's length bases	Since Related Party Transaction is in ordinary course of business and is at arm length basis, approval of Board is not applicable as per Section 188 of Companies Act, 2013.	Nil
4	Hans Export	Rent Agreement for premises situated at SF 220, Pancham Icon, Besides D Mart, Vasna Road, Vadodara 390007, Gujarat, India for using the premises of Hans Export.	5 Years i.e, from 01.08.2020 to 31.07.2025.	Monthly rent of Rs. 100,000/-.	08/08/2020	Nil

For and on Behalf of the Board
3B FILMS LIMITED
S/D

Mr. Ashokbhai Dhanjibhai Babariya
Chairman & Managing Director
DIN : 03363509
904, Milestone,
B/H. New Bright Day School,
Vasna Bhayli Road,
Vadodara - 391410,
Gujarat India
Date: 04/09/2024
Place: Vadodara



3B Films Limited

ANNEXURE- 'C' TO THE BOARDS REPORT

**ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES
for Financial Year ended 31st March, 2025**

1. Brief outline on CSR Policy of the Company

As per Section 135 of the Companies Act 2013, the Board of Directors identify, monitor and review CSR activities of the Company and provide strategic directions for implementation of the CSR policy, which can be accessed on the website of the Company <https://www.3bfilms.com/>.

The Company has identified and considered areas of operations as per Schedule VII of the Companies Act, 2013 and is being spending accordingly.

2. Composition of CSR Committee:

The requirement of constitution of CSR Committee is not applicable to the Company as the amount of CSR expenditure does not exceed fifty lakh rupees in accordance with Section 135 (9) of the Companies Act 2013. All the functions of the Committee are discharged by the Board of Directors

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company:

<https://www.3bfilms.com/>

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable. – Not Applicable for the financial year under review.

5. (a) Average net profit of the company as per sub-section (5) of section 135 - Rs. 229.12/- Lakh
- (b) Two percent of average net profit of the company as per sub-section (5) of section 135: Rs. 4.58/- Lakh
- (c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years - NIL
- (d) Amount required to be set-off for the financial year, if any - NIL
- (e) Total CSR obligation for the financial year [(b)+(c)-(d)] - Rs. 4.58/- Lakh
6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) – NIL
- (b) Amount spent in Administrative Overheads - NIL
- (c) Amount spent on Impact Assessment, if applicable - NIL
- (d) Total amount spent for the Financial Year [(a)+(b)+(c)] – NIL
- (e) CSR amount spent or unspent for the financial year: Rs. 4.58/- Lakh

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
NIL	NIL	NA	NA	NA	NA



3B Films Limited

(f) Excess amount for set off, if any – NA

Sr. No.	Particular	Amount (Rs. In Lakh)
1	Two percent of average net profit of the company as per sub-section (5) of section 135	4.58
2	Total amount spent for the Financial Year	0
3	Excess amount spent for the financial year [(ii)-(i)]	0
4	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0
5	Amount available for set off in succeeding financial years [(iii)-(iv)]	0

7. Details of Unspent CSR amount for the preceding three financial years:

Sr. No	Preceding Financial Year.	Amount transferred to Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in Rs.	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any		Amount remaining to be spent in succeeding financial years. (in Rs.)
					Amount (in Rs).	Date of transfer.	
NA							

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year(Yes/No): NO

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135:
The Company is committed to ensuring that its CSR initiatives are impactful and aligned with its values. During the financial year, considerable time was invested in identifying, evaluating, and initiating meaningful CSR projects. However, due to the due diligence required for proper implementation, some of the projects could not commence within the financial year and also the Company encountered difficulties in identifying competent and compliant implementing agencies with the requisite capacity and credentials to undertake the planned CSR projects effectively and

For and on Behalf of the Board

3B FILMS LIMITED

S/D

Mr. Ashokbhai Dhanjibhai Babariya

Chairman & Managing Director

DIN : 03363509

904, Milestone,

B/H. New Bright Day School,

Vasna Bhayli Road,

Vadodara – 391410,

Gujarat India

Date: 04/09/2024

Place: Vadodara



3B Films Limited

Annexure-D of Board Report

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

- A. The percentage increase in remuneration of each Director, Chief Financial Officer, Company Secretary and Manager during the financial year 2024-25 and the ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2024-25 are as under:

B.

Sr. No.	Name of Director/ KMP and Designation	Remuneration of the Director/KMP for the FY 2024-25 (Rs. in Lakhs)	% increase in remuneration in the FY 2024-25	Ratio of remuneration of each Director/KMP to median remuneration of employees#
1	DHAVALKUMAR MAHESHBHAI PANCHAL Chief Financial Officer	5.04	NIL	-
2	JANKI RAJ Company Secretary	2.04	NIL	-

- No Director has received any remuneration during the financial year 2024-25.
- The remuneration of median employee of the Company during financial year 2024-25 was Rs. 1.25 Lakhs.
- There were 87 permanent employees on the payroll of the Company as on 31st March 2025.
- Average percentile increase already made in the salaries of the employees other than the managerial personnel in the financial year 2024-25 was 5.71%.
- It is hereby affirmed that the remuneration paid during the year ended 31st March, 2025 is as per the Remuneration Policy of the Company.

C. STATEMENT PURSUANT TO RULE 5(2) & 5(3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

LIST OF TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN:

A) Details of top 10 Employees in terms of remuneration drawn.									
i	ii	iii	iv	v	vi	vii	viii	ix	x
Sr. No.	Name of Employee	Designation	Remuneration (In INR)	Qualification and Experience	Date of commencement of employment	Age	Last employment held before joining the company	% Equity Shares held in the Company	Whether relative of any Director or Manager



3B Films Limited

									of the Company and if so, name of such Director or Manager
NA									

List of employees drawing a remuneration not less than Rs. 102.00 Lakh per annum or Rs. 8.50 Lakh per month, if employed for part of the year:

No employee in the Company has drawn remuneration falling under this category.

There was no employee who was in employment throughout the financial year or part thereof, who was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, was in excess of that drawn by the Managing Director or Whole-time Director or Manager and holds by himself or along with his spouse and dependent children, not less than two per cent of the equity shares of the Company.

For and on Behalf of the Board

3B FILMS LIMITED

S/D

Mr. Ashokbhai Dhanjibhai Babariya

Chairman & Managing Director

DIN : 03363509

904, Milestone,

B/H. New Bright Day School,

Vasna Bhayli Road,

Vadodara – 391410,

Gujarat India

Date: 04/09/2024

Place: Vadodara



3B Films Limited

INDEPENDENT AUDITORS REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ('the company'), which comprises Balance Sheet as at 31st Mar 2025, the Statement of Profit and Loss account and Cash Flow Statement for the year then ended, and a Summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") 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. 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

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.

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.



3B Films Limited

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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March, 2025, and its Profits and its cash flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 (the Order) issued by the Central Government in terms of Section 143 (11) of the Act, we enclosed in the **Annexure 'A'** statement on matters specified in paragraph 3 & 4 of the said order.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



3B Films Limited

- e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the Company.
- f) On the basis of the written representations received from the directors as on 31st Mar 2025 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st Mar 2025 from being appointed as a director in terms of section 164(2) of the Act.
- g) Report on the Internal Financial Controls under Clause (1) of Sub-section 3 of section 143 of the companies Act, 2013 ("the Act") - is enclosed an **Annexure'B'** to this report.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. As informed to us the Company, the company does not have pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. Based on audit procedures and representations provided to us by the management, we report that the disclosures are in accordance with the books of accounts maintained by the company and as produced to us by the Management

**For, A O Mittal & Associates,
Chartered Accountants
FRN: 015807**

**S/D
CA Shesha Soni
M.No.542840
UDIN: 25542840BMKNCU6045**

**Place: Vadodara
Date: 04th September, 2025**



3B Films Limited

ANNEXURE – A TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1 under ‘Report on Other Legal and Regulatory Requirements’ in the Independent Auditor’s Report of even date to the members of M/s. 3B Films Limited (Formerly known as 3B Films Private Limited) on the financial statements for the year ended March 31 , 2025)

- (i) (a) (A) The Company has maintained proper records showing full particulars including quantitative details and the situation of Property, Plant and Equipment.
(B) The Company is maintaining proper records showing full particulars of Intangible assets.
- (b) The Company has a regular program of physical verification of its Property, Plant and Equipment by which the all Assets are verified in phased manner over a period of time. In accordance with its program, certain Fixed Assets were verified during the year and as informed to us, no material discrepancies were noticed on such verification. In our opinion, the program of verification is reasonable having regard to the size of the Company and the nature its Assets.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of all the immovable properties are held in the name of the Company.
- (d) The Company has not revalued its property, Plant and Equipment or intangible assets during the year.
- (e) There is no proceeding initiated against the company for holding benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) The Inventory has been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable. As informed, no material discrepancies were noticed on physical verification carried out during the year.
- (b) The company has been sanctioned working capital limit in excess of five crore rupees in aggregate from banks or financial institution on the basis of current assets, quarterly returns and the statements filed by the company with such banks or financial institutions are in agreement with the books of accounts of the company.
- (iii) As informed to us, the Company has not granted any loan, secured or unsecured, to Companies, Firms or Other Parties covered in the register maintained u/s. 189 of the Companies Act, 2013 during the year under report. Consequently, no comments are necessary on Para (iii) (a) (b) (c) (d) (e) & (f) of CARO 2020.
- (iv) The Company has not granted any loans or advances or has not given any guarantee or has not acquired securities of any other body corporate exceeding



3B Films Limited

sixty percent of its paid up share capital, free reserves and securities premium account or one hundred percent of its free reserves and securities premium account, whichever is more and hence the question of compliance of Section 185 and 186 of Companies Act, doesn't arise.

- (v) The Company has not accepted any deposits within the meaning of Section 2(31) of the Companies Act 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 and hence the compliance to the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act and the Rules framed there under are not applicable. No order has been passed by Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.
- (vi) We have broadly reviewed the records maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under Section 148(1) of the Act, related to the manufacturing activities, and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.
- (vii) (a) According to the records of the Company, the Company is regular in depositing with appropriate authorities undisputed statutory dues including Goods and Service Tax Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Value Added Tax and other material statutory dues applicable to it.

According to the information and explanations given to us, no undisputed amounts payable in respect of Income Tax, Wealth Tax, Sales Tax, Service Tax, Customs Duty, Excise Duty, Value Added Tax, Cess, GST and other material statutory dues applicable to the Company were outstanding, as at 31st March, 2025 for a period of more than six months from the date they became payable:

(b) According to the records of the company, there are no statutory dues referred to in sub clause (a) which have not been deposited on account of any dispute, except GST Claims of Rs. 16.31 lacs for the period FY 2020-21 for which company has already preferred an appeal.

- (viii) There is no transaction of surrendered or undisclosed income being disclosed during the year in the tax assessments under the income tax act, 1961.
- (ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
(c) The Company has obtained term loans during the year and the same has been utilized for the purpose for which it were obtained.
(d) On an overall examination of the financial statements of the Company, funds raised on short term basis have, prima facie, not been used during the year for long-term purposes by the Company.



3B Films Limited

- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- (f) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- (x) (a) The company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(ix)(f) of order is not applicable.
(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- (xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
(c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures
- (xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- (xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- (xiv) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xvi) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.



3B Films Limited

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

- (xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been resignation of the statutory auditors of the Company during the year, there were no issues, objections or concerns raised by the outgoing auditor.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) (a) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.
(b) There is no ongoing projects hence reporting under clause 3(xx)(b) of the order is not applicable for the year.

**For, A O Mittal & Associates,
Chartered Accountants
FRN: 015807**

**S/D
CA Shesha Soni
M.No.542840
UDIN: 25542840BMKNCU6045**

**Place: Vadodara
Date: 04th September, 2025**



3B Films Limited

Annexure 'B'

REPORT ON INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating



3B Films Limited

effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



3B Films Limited

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For, A O Mittal & Associates,
Chartered Accountants
FRN: 015807**

S/D

**CA Shesha Soni
M.No.542840
UDIN: 25542840BMKNCU6045**

**Place: Vadodara
Date: 04th September, 2025**

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

As at March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	As at March 31, 2025	As at March 31, 2024
I. EQUITY AND LIABILITIES			
Shareholders' funds			
Share Capital	3	2,122.00	2,122.00
Reserves and Surplus	4	1,409.81	254.75
		3,531.81	2,376.75
Non-current liabilities			
Long-Term Borrowings	5	6,580.96	7,214.85
Deferred Tax Liabilities (Net)	6	187.14	759.73
Long-Term Provisions	7	23.18	23.59
		6,791.28	7,998.17
Current liabilities			
Short-Term Borrowings	8	3,666.82	3,440.26
Trade Payables			
total outstanding dues of micro and small enterprises	9	-	-
total outstanding dues of creditors other than micro and	9	2,232.54	605.48
Other Current Liabilities	10	35.94	57.77
Short-Term Provisions	11	19.50	23.27
		5,954.80	4,126.78
Total Equity And Liabilities		16,277.89	14,501.70
II. ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	12	7,413.46	7,838.31
Intangible Assets	12	788.31	287.23
Long-Term Loans and Advances	13	263.13	257.12
Other Non-Current Assets	14	26.81	25.41
		8,491.71	8,408.07
Current assets			
Inventories	15	5,484.34	4,983.27
Trade Receivables	16	2,047.12	956.49
Cash and Bank Balances	17	9.70	55.71
Short-Term Loans and Advances	18	241.78	96.42
Other Current Assets	19	3.24	1.74
		7,786.18	6,093.63
Total Assets		16,277.89	14,501.70

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

Firm Regn No : 015807

CA Shesha Soni

Partner

Membership No : 542840

UDIN: 25542840BMKNCU6045

Place : Vadodara

Date : Sep 04, 2025

For and on behalf of Board of Directors

3B Films Limited
Ashokbhai Babariya

Managing Director

DIN : 03363509

Place : Vadodara

Date : Sep 04, 2025

Mukeshbhai Babariya

Director

DIN : 06904399

Place : Vadodara

Date : Sep 04, 2025

Dhavalkumar
Maheshbhai Panchal

Chief Financial Officer

Place : Vadodara

Date : Sep 04, 2025

Janki Raj

Company Secretary

Place : Vadodara

Date : Sep 04, 2025

3B Films Limited (Formerly known as 3B Films Private Limited)
Statement of Profit And Loss

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	Year ended March 31, 2025	Year ended March 31, 2024
Income			
Revenue from Operations	20	8,530.75	7,574.89
Other Income	21	57.78	64.90
		8,588.53	7,639.79
Expenses			
Cost of Materials Consumed	22	6,494.57	5,386.33
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	23	(350.78)	(435.82)
Employee Benefits Expense	24	213.52	335.44
Finance Costs	25	564.13	676.17
Depreciation and Amortisation Expense	26	487.50	311.69
Other Expenses	27	597.13	787.89
		8,006.07	7,061.70
Profit before exceptional & extraordinary items, and tax		582.46	578.09
Exceptional Items	-	-	-
Profit before extraordinary items, and tax		582.46	578.09
Extraordinary Items	-	-	-
Profit before tax		582.46	578.09
Tax Expenses			
Current Tax	28	-	-
Deferred Tax	28	77.33	63.75
Profit for the Year		505.13	514.34
Earnings Per Equity Share			
Basic (Face value of Rs.10 each)	29	2.38	2.42
Diluted (Face value of Rs.10 each)	29	2.38	2.42

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

Firm Regn No : 015807

For and on behalf of Board of Directors

3B Films Limited
CA Shesha Soni

Partner

Membership No : 542840

UDIN: 25542840BMKNCU6045

Place : Vadodara

Date : Sep 04, 2025

Ashokbhai Babariya

Managing Director

DIN : 03363509

Place : Vadodara

Date : Sep 04, 2025

Mukeshbhai Babariya

Director

DIN : 06904399

Place : Vadodara

Date : Sep 04, 2025

Janki Raj

Company Secretary

Place : Vadodara

Date : Sep 04, 2025

Dhaval Kumar
Maheshbhai Panchal

Chief Financial Officer

Place : Vadodara

Date : Sep 04, 2025

3B Films Limited (Formerly known as 3B Films Private Limited)
Statement of Cash Flows

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	582.46	578.09
Adjustments for :		
Interest expense	564.13	676.17
Depreciation and Amortization Expense	487.50	311.69
Bad Debts written off	-	-
Provision for Doubtful Debts	-	-
Operating Profit Before Working Capital Changes	1,634.09	1,565.95
Increase (Decrease) in Trade Payables	1,627.06	(219.82)
Increase (Decrease) in Other liabilities	(21.83)	(122.74)
Increase (Decrease) in Provisions	(3.77)	(1.40)
Decrease (Increase) in Inventories	(501.07)	(687.26)
Decrease (Increase) in Trade Receivables	(1,090.63)	(527.48)
Decrease (Increase) in loans and advances	(145.36)	(3.83)
Decrease (Increase) in Other assets	(1.50)	29.42
(Increase)/Decrease in Long Term Provisions	(0.41)	(4.57)
(Increase)/Decrease in Long Term Loans & Advances & Other Assets	(7.39)	3.05
Cash generated from (used in) Operations	1,489.19	31.32
Income taxes paid	-	-
Net Cash generated from (used in) Operating Activities	1,489.19	31.32
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangible Assets	(563.73)	(296.97)
Sale proceeds of Property, Plant and Equipment and Intangible Assets	-	-
Net Cash generated from (used in) Investing Activities	(563.73)	(296.97)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long-Term Borrowings	(633.89)	907.28
Proceeds from Short-Term Borrowings	226.55	36.28
Interest paid	(564.13)	(676.17)
Net Cash generated from (used in) Financing Activities	(971.47)	267.39
Net Increase (Decrease) In Cash and cash equivalents	(46.01)	1.74
Cash and cash equivalents at the Beginning	55.71	53.97
Cash and cash equivalents at the End	9.70	55.71

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

Firm Regn No : 015807

For and on behalf of Board of Directors

3B Films Limited
CA Shesha Soni

Partner

Membership No : 542840

UDIN: 25542840BMKNCU6045

Place : Vadodara

Date : Sep 04, 2025

Ashokbhai Babariya

Managing Director

DIN : 03363509

Place : Vadodara

Date : Sep 04, 2025

Mukeshbhai Babariya

Director

DIN : 06904399

Place : Vadodara

Date : Sep 04, 2025

Janki Raj

Company Secretary

Place : Vadodara

Date : Sep 04, 2025

**Dhavalkumar
Maheshbhai Panchal**

Chief Financial Officer

Place : Vadodara

Date : Sep 04, 2025

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

Notes to the Financial Statements

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

1. General Information

The Company was incorporated in the year 2014. The promoters have subscribed to the required minimum paid up capital of Rs. 1 lac at the time of incorporation. The company is a Vadodara, Gujarat, based Limited company engaged in the business of "Manufacturing of Cast Poly Propylene Films".

2. Significant Accounting Policies

Basis of Preparation of Financial Statements

The Financial Statements of the Company have been prepared and presented in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP'). It comprises the Accounting Standards notified u/s 133 read with section 469 of the Companies Act, 2013. The accounting policies have been framed, keeping in view the fundamental accounting assumptions of Going Concern, Consistency and Accrual, and also the basic considerations of Prudence, Substance over form, and Materiality. Based on the nature of products and the time between acquisition of assets and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities. These financial statements have been prepared on historical cost basis except certain items like Financial Leases and Defined Benefit Plans are measured at fair value.

Use of Estimates

The preparation of financial statements requires the management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. The management believes that these estimates and assumptions are reasonable and prudent but the actual results may differ from them. They are reviewed on an on-going basis and any revision to accounting estimates is recognised prospectively in current and future periods. Accounting estimates and assumptions that have a significant effect on the amounts reported in the financial statements include:

- i) Net Realisable value of items of Inventories
- ii) Useful life and Residual value of Property, Plant and Equipment and Intangible Assets
- iii) Defined Benefit obligations
- iv) Deferred Tax asset or liability
- v) Provisions for Trade Receivables
- vi) Other Provisions and Contingencies

Property, Plant and Equipments

Property, plant and equipments are initially recognised at cost. Cost includes purchase price, taxes and duties and other costs directly attributable to bringing the asset to the working condition for its intended use. However, cost excludes duties and taxes wherever credit of such duties and taxes is availed. It is thereafter carried at its cost less accumulated depreciation and accumulated impairment losses, if any.

Depreciation is provided under the 'Straight Line' method as per the useful life specified in Schedule II to the Companies Act, 2013. Residual values of assets are measured at not more than 5% of their original cost. For assets added or disposed during the year, depreciation is charged on pro-rata basis from the date of addition or till the date of disposal.

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

Notes to the Financial Statements

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Intangible Assets

Intangible assets which are purchased and have a finite useful life are measured at cost, less accumulated amortisation and accumulated impairment losses, if any. Cost includes expenditure that is directly attributable to the acquisition of the intangible asset. Subsequent expenditure on intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in the statement of profit and loss as incurred.

Intangible assets are amortised on a 'Straight Line' basis, over their estimated useful lives from the date they are ready for use, as per the rates mentioned below:

Goodwill 25%

Brands or trademarks 25%

Computer Software 20%

The residual value of intangible assets is considered as Nil. The amortisation method and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Impairment of Assets

At the end of each reporting period, the carrying amounts of Property, Plant & Equipment, and Intangible assets are tested for impairment. An Impairment loss is recognised for an amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and Value-in-use. Value-in-use is the present value of future cash flows discounted using a rate which reflects the current market rates and the risks specific to the asset.

For the purposes of assessing impairment, assets are grouped at the lowest levels (cash-generating units) for which independent cash inflows can be identified. Impairment losses, if any, are recognised in the Statement of Profit and Loss and included in depreciation and amortisation expenses.

Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is computed on a 'First in First Out' basis. Cost of raw materials and stores and spares includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. The aforesaid items are valued at net realisable value if the finished products in which they are to be incorporated are expected to be sold at a loss. Cost of finished goods and work-in-progress include all costs of purchases, conversion costs and other costs incurred in bringing the inventories to their present location and condition. The net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

Trade Receivables and Loans and Advances

Trade Receivables and Loans and Advances are presented after making adequate provision for any shortfall in their recovery. The provision and any subsequent recovery is recognised in the Profit and Loss statement. Bad debts are written off when they are identified.

Cash and cash equivalents

All highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase are considered to be cash equivalents.

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

Notes to the Financial Statements

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Provisions and Contingent Liabilities

A Provision is recognised when the entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. A Contingent asset is neither recognised nor disclosed.

Revenue Recognition

Revenue from sale of goods, if any, is recognised when control and significant risks and rewards of ownership of the products being sold is transferred to the customer. This is generally fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms. Revenue is measured on the basis of contracted price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Previous experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Income from services rendered, if any, is recognised based on agreements/arrangements with the customers as the service is performed and there are no unfulfilled obligations.

Interest income, if any, is recognized on an accrual basis using the time proportion method, considering the amount outstanding and the applicable interest rate.

Dividend income, where applicable, is recognized when the right to receive the income is established.

Export incentive, where applicable, is recognized on an accrual basis when there is reasonable certainty of realization.

Employee Benefits

Short-term employee Benefits

Benefits such as salaries, wages and performance incentives are charged to the statement of profit and loss at the actual amounts due in the period in which the employee renders the related service.

Defined Contribution Plans

Payments made to defined contribution plans such as provident and pension fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees.

Defined Benefit Plans

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. Actuarial gains and losses are recognised immediately in the statement of profit and loss. The fair value of the plan assets is reduced from the gross obligation under the defined benefit plan, to recognise the obligation on net basis.

Other Long-term Employee Benefits

Other long-term employee benefits include leave encashment. Leave encashment is recognised as an expense in the statement of profit and loss as and when it accrues on actuarial basis.

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

Notes to the Financial Statements

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Leases

At the inception of a lease, the lease arrangement is classified as either a finance lease or an operating lease, based on the substance of the lease agreement. A finance lease is one where substantially all the risks and rewards of ownership are transferred to the lessee, while an operating lease is any other type of lease.

Operating lease

If a lease is classified as an operating lease, lease payments made are recognised as an expense on a straight-line basis over the lease term in the profit and loss statement.

Foreign Currency Transactions

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses from settlement of these transactions are recognised in the statement of profit and loss. Foreign currency denominated monetary assets and liabilities are translated into functional currency at exchange rates in effect at the balance sheet date, the gain or loss arising from such translations are recognised in the statement of profit and loss.

Taxes on Income

Income tax expense for the year comprises of current tax and deferred tax.

Current tax

Current tax is the estimated amount of tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date. Minimum Alternate Tax (MAT) is accounted as Current tax when the taxes calculated as per Book profits are greater than the taxes calculated as per normal provisions of Income Tax. Credit for such MAT is availed when the entity is subjected to normal tax provisions in the future. MAT credit Entitlement is recognised as an asset based on the management's estimate of its recoverability in the future.

Deferred tax

Deferred Tax is not applicable to Level IV entities as per ICAI classification. For all other entities, the following accounting treatment is followed:

Deferred tax is recognised in respect of timing differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

A Deferred tax liability is recognised based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period.

Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised except for deferred tax assets in respect of tax losses, where they are recognised only to the extent the management is virtually certain as to the sufficiency of future taxable income. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Earnings per Share

In determining earnings per share, the Company considers the net profit after tax attributable to equity shareholders. The number of shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the year. The number of equity shares used in computing diluted earnings per share comprises weighted average number of equity shares considered for deriving basic earnings per share and also weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

3. Share Capital

Particulars	As at March 31, 2025	As at March 31, 2024
Authorised 23,000,000 Equity shares of Rs. 10 each	2,300.00	2,300.00
Issued, subscribed and fully paid up 21,220,000 Equity shares of Rs. 10 each	2,122.00	2,122.00
Total	2,122.00	2,122.00

Reconciliation of the number of Equity Shares outstanding

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	Amount	No. of Shares	Amount
As at the beginning of the period	2,12,20,000	2,122.00	2,12,20,000	2,122.00
Add : Shares Issued during the period		-		-
Less : Deductions during the period		-		-
As at the end of the period	2,12,20,000	2,122.00	2,12,20,000	2,122.00

Rights, preferences and restrictions attached to shares

The Company has issued only one class of equity shares having a par value of Rs. 10 per share. Each equity shareholder is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding. Any dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

Equity Shares held by Shareholders holding more than 5% shares

Name of the Shareholder	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	% Shares	No. of Shares	% Shares
Ashokbhai Babariya	55,88,850	26.34%	55,88,850	26.34%
Mukeshbhai Babariya	60,11,880	28.33%	60,11,880	28.33%
Gulabben Babariya	58,31,510	27.48%	58,31,510	27.48%
Dishank N Babariya	10,61,000	5.00%	10,61,000	5.00%
Mithil A Babariya	10,61,000	5.00%	10,61,000	5.00%
Total	1,95,54,240	92.15%	1,95,54,240	92.15%

Details regarding number and class of shares for the period of five years immediately preceding March 31, 2025

- The company has not allotted any shares as fully paid-up without payment being received in cash.
- The company has not allotted any shares as fully paid up bonus shares.
- The company has not bought back any of its shares.

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Other Details regarding issue of shares

There are no shares reserved for issue under options and contracts / commitments for the sale of shares.

There are no securities convertible into equity or preference shares.

There are no calls unpaid on any shares.

There are no forfeited shares.

4. Reserves and Surplus

Particulars	As at March 31, 2025	As at March 31, 2024
Securities Premium		
Opening Balance	878.40	878.40
(+) Additions	-	-
(-) Deductions		
Closing Balance	878.40	878.40
Surplus in Statement of Profit and Loss		
Opening Balance	(623.65)	(1,137.99)
(+) Net Profit or (Loss) for the period	505.13	514.34
(+) Deferred Tax Adjustment	649.93	-
Closing Balance	531.41	(623.65)
Total	1,409.81	254.75

During the year under consideration, there has been change in method of Deferred Tax Calculation considering past losses & unabsorbed depreciation. Deferred Tax Asset / Liability pertaining to prior years has been transferred to Reserves & Surplus.

5. Long-Term Borrowings

Particulars	As at March 31, 2025	As at March 31, 2024
Secured		
Term loans from banks	847.11	1,933.37
Unsecured		
Loans from related parties	5,733.85	5,281.48
Total	6,580.96	7,214.85

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Repayment Terms for long-term borrowings

Description of Borrowing	Interest rate	Amount Outstanding	Repayment Terms
Bank of Baroda Term Loan	11.30%	811.13	83 Months
Bank of Baroda Term Loan	9.15%	1,281.64	47 Months
Central Bank of India Term Loan	9.25%	99.38	48 Months

Nature of security for long-term secured borrowings

Description of Borrowing	Nature of Security
Bank of Baroda Term Loan	Hypothecation of Plant & Machinery & Other Fixed Assets along with Personal Gurantee of Directors
Bank of Baroda Term Loan	Coverd under Govt. scheme - GECL
Central Bank of India Term Loan	Coverd under Govt. scheme - GECL

The amount taken as unsecured loans from related parties (Directors & Relatives) are usually payable on demand but the company reserves its right to defer the payment of the same for a period exceeding 12 months.

6. Deferred Tax Liabilities (Net)

Particulars	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability [Net]	187.14	759.73
Total	187.14	759.73

During the year under consideration, there has been change in method of Deffered Tax Calculation considering past losses & unabsorbed depreciation. Deffered Tax Asset / Liability pertaining to prior years has been transferred to Reserves & Surplus.

7. Long-Term Provisions

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Gratuity	23.18	23.59
Total	23.18	23.59

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

Notes to the Financial Statements

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

8. Short-Term Borrowings

Particulars	As at March 31, 2025	As at March 31, 2024
Secured		
Loans repayable on demand from banks	2,321.77	2,317.08
Current Maturities of Long Term deb	1,345.05	1,123.18
Total	3,666.82	3,440.26

Repayment Terms for short-term borrowings

Description of Borrowing	Interest rate	Amount Outstanding	Repayment Terms
Bank of Baroda (Working Capital)	14.50%	809.72	Working Capital Loan
Central Bank of India (Working Capital)	9.65%	1,512.04	Working Capital Loan

Nature of security for short-term secured borrowings

Description of Borrowing	Nature of Security
Bank of Baroda (Working Capital)	Hypothecation of Stock & Book Debts along with Personal Gurantee of Directors
Central Bank of India (Working Capital)	

9. Trade Payables

Particulars	As at March 31, 2025	As at March 31, 2024
Total outstanding dues of micro and small enterprises	781.39	103.85
Total outstanding dues of other than micro and small enterprises	1,451.15	501.63
Total	2,232.54	605.48

Ageing for trade payables from the due date of payment for each of the category as at March 31, 2025

Particulars			Outstanding for following periods from due date of payment				
	Unbilled	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
MSME	-	345.58	435.81	-	-	-	781.39
Others	-	585.79	865.36	-	-	-	1,451.15
Disputed dues – MSME	-	-	-	-	-	-	-
Disputed dues – Others	-	-	-	-	-	-	-
Total	-	931.37	1,301.17	-	-	-	2,232.54

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Ageing for trade payables from the due date of payment for each of the category as at March 31, 2024

Particulars			Outstanding for following periods from due date of payment				
	Unbilled	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
MSME	-	-	103.85	-	-	-	103.85
Others	-	-	477.03	24.60	-	-	501.63
Disputed dues – MSME	-	-	-	-	-	-	-
Disputed dues – Others	-	-	-	-	-	-	-
Total	-	-	580.88	24.60	-	-	605.48

10. Other Current Liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
Advance from Customers	31.84	5.62
TDS Payable	2.72	1.84
GST Payable [Net]	-	46.91
PF Dues Payable	1.20	2.86
ESI Dues Payable	0.05	0.36
Other payables	0.13	0.18
Total	35.94	57.77

11. Short-Term Provisions

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Other Employee benefits	18.25	22.20
Provision for Other Expenses	1.25	1.07
Total	19.50	23.27

3B Films Limited (Formerly known as 3B Films Private Limited)
Notes to the Financial Statements

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

12. Property, Plant and Equipment and Intangible Assets for 'Current period'

Particulars	Gross Block				Depreciation and Amortisation			Net Book Value	
	As at March 31, 2024	Additions	Deductions	As at March 31, 2025	As at March 31, 2024	For the year	On Deductions	As at March 31, 2025	As at March 31, 2025
12A. Property, Plant and Equipment									
Freehold Land	388.22	-		388.22	-	-		-	388.22
Buildings	829.80	-		829.80	141.89	26.31		168.20	687.91
Plant and Machinery	7,948.06	-		7,948.06	1,300.17	373.17		1,673.34	6,274.72
Furniture and Fixtures	54.04	-		54.04	30.25	2.55		32.80	21.24
Electrical Installations	61.80	-		61.80	18.40	5.91		24.31	37.49
Office Equipment	41.79	-		41.79	38.48	1.75		40.23	1.56
Computers	16.69	-		16.69	16.11	-		16.11	0.58
Vehicles	139.73	-		139.73	96.52	15.16		111.68	28.05
Total	9,480.13	-	-	9,480.13	1,641.82	424.85	-	2,066.67	7,413.46
12B. Intangible Assets									
Computer Software	384.06	563.73		947.79	96.83	62.65		159.48	788.31
Total	384.06	563.73	-	947.79	96.83	62.65	-	159.48	788.31

During the year under consideration the company has carried out Technology / Product development research, the expenditure incurred for the same has been capitalized, considering the management being of the opinion that it would have long term benefits in terms of the said technology development.

12. Property, Plant and Equipment and Intangible Assets for 'Previous period'

Particulars	Gross Block				Depreciation and Amortisation			Net Book Value	
	As at March 31, 2023	Additions	Deductions	As at March 31, 2024	As at March 31, 2023	For the year	On Deductions	As at March 31, 2024	As at March 31, 2023
12A. Property, Plant and Equipment									
Freehold Land	388.22	-		388.22	-	-		-	388.22
Buildings	816.06	13.74		829.80	120.55	21.34		141.89	687.91
Plant and Machinery	7,948.06	-		7,948.06	1,040.86	259.31		1,300.17	6,647.89
Furniture and Fixtures	54.04	-		54.04	25.87	4.38		30.25	23.79
Electrical Installations	61.80	-		61.80	12.52	5.88		18.40	43.40
Office Equipment	41.02	0.77		41.79	35.13	3.35		38.48	3.31
Computers	16.37	0.32		16.69	16.06	0.05		16.11	0.58
Vehicles	139.73	-		139.73	82.16	14.36		96.52	43.21
Total	9,465.30	14.83	-	9,480.13	1,333.15	308.67	-	1,641.82	7,838.31
12B. Intangible Assets									
Intangible Assets	101.92	282.14		384.06	93.81	3.02		96.83	287.23
Total	101.92	282.14	-	384.06	93.81	3.02	-	96.83	287.23

During the year under consideration the company has carried out Technology / Product development research, the expenditure incurred for the same has been capitalized, considering the management being of the opinion that it would have long term benefits in terms of the said technology development.

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

13. Long-Term Loans and Advances

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good Capital Advances	263.13	257.12
Total	263.13	257.12

14. Other Non-Current Assets

Particulars	As at March 31, 2025	As at March 31, 2024
Security Deposits	0.20	0.20
Other non-current assets	26.61	25.21
Total	26.81	25.41

15. Inventories

Particulars	As at March 31, 2025	As at March 31, 2024
Raw Materials	3,281.25	3,130.96
Work In Progress	523.89	442.37
Finished Goods	398.24	332.56
Packing Material	248.37	215.22
Stores & Spare Parts	1,032.59	862.16
Total	5,484.34	4,983.27

16. Trade Receivables

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good	2,047.12	956.49
Total	2,047.12	956.49

3B Films Limited (Formerly known as 3B Films Private Limited)
Notes to the Financial Statements

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Ageing for trade receivables from the due date of payment for each of the category as at March 31, 2025

Particulars	Outstanding for following periods from Due Date of Payment						
	Not Due	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
Undisputed - Considered Good	145.60	1,901.52	-	-	-	-	2,047.12
Undisputed - Considered doubtful	-	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-	-
Disputed - Considered doubtful	-	-	-	-	-	-	-
Total	145.60	1,901.52	-	-	-	-	2,047.12

Ageing for trade receivables from the due date of payment for each of the category as at March 31, 2024

Particulars	Outstanding for following periods from Due Date of Payment						
	Not Due	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
Undisputed - Considered Good	-	428.47	-	0.53	-	-	429.00
Undisputed - Considered doubtful	-	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-	-
Disputed - Considered doubtful	-	-	-	-	-	-	-
Total	-	428.47	-	0.53	-	-	429.00

17. Cash and Bank Balances

Particulars	As at March 31, 2025	As at March 31, 2024
Cash and cash equivalents		
Cash on hand	2.80	2.16
Balances with banks in current accounts	2.92	47.42
Other bank balances		
Other bank balances	3.98	6.13
Total	9.70	55.71

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

18. Short-Term Loans and Advances

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good		
Advance Tax and TDS [Net]	3.14	4.86
GST Input Credit [Net]	3.59	-
Balances with government authorities	0.82	-
Prepaid Expenses	18.61	3.43
Advances to suppliers	142.33	17.29
Advances to others	73.29	70.84
Total	241.78	96.42

19. Other Current Assets

Particulars	As at March 31, 2025	As at March 31, 2024
Security Deposits	3.24	1.74
Total	3.24	1.74

20. Revenue from Operations

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Revenue from operations		
Trading Sales	4,192.94	2,259.34
Manufacturing Sales	4,337.81	5,315.55
Total	8,530.75	7,574.89

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

21. Other Income

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Interest income		
Interest income on Advances and Deposits	4.77	1.99
Interest income on Tax refunds	0.11	0.27
Other non-operating income		
Gain on Foreign Exchange fluctuations [Net]	36.66	49.50
Rent Income	4.80	4.80
Miscellaneous non-operating Income	11.44	8.34
Total	57.78	64.90

22. Cost of Materials Consumed

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Purchase of Trading Material	3,837.76	2,071.97
Purchase of Raw materials	2,807.10	3,565.84
Change in inventory of Raw materials	(150.29)	(251.48)
Total	6,494.57	5,386.33

23. Changes in Inventories of finished goods, work-in-progress and stock-in-trade

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Opening Inventories		
Finished Goods	332.56	392.65
Work-in-Progress	442.37	337.32
Packing Material	215.22	195.28
Stores & Spare Parts	862.16	491.24
Closing Inventories		
Finished Goods	398.24	332.56
Work-in-Progress	523.89	442.37
Packing Material	248.37	215.22
Stores & Spare Parts	1,032.59	862.16
Total	(350.78)	(435.82)

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

24. Employee Benefits Expense

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Salaries and wages	159.27	269.38
Contribution to provident and other funds	21.14	26.18
Staff welfare expenses	33.11	39.88
Total	213.52	335.44

25. Finance Costs

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Interest expense on Borrowings	525.77	623.40
Interest expense on late payment of taxes	4.20	-
Bank Commission & Charges	34.16	52.77
Total	564.13	676.17

26. Depreciation and Amortisation Expense

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Depreciation on Property, Plant and Equipment	487.50	311.69
Total	487.50	311.69

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

27. Other Expenses

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Electricity, Power and fuel	304.39	425.43
Rent expenses	0.87	-
Repairs and maintenance	8.36	13.84
Insurance expenses	23.03	20.17
Rates and Taxes	0.97	3.89
Processing and manufacturing charges	2.66	2.52
Directors' fees and commission	1.44	-
Professional and consultancy charges	11.97	19.81
Auditor's Remuneration	1.50	1.15
Printing and stationery	2.35	2.63
Telephone and Internet	1.68	1.31
Information technology services	0.82	1.70
Office and Administration	1.27	3.96
Security and Housekeeping	22.81	22.55
Travelling expenses	0.50	3.53
Freight and forwarding	36.46	72.95
Advertisement and Marketing	0.23	-
Commission and Brokerage	0.38	0.93
Corporate social responsibility expense	-	2.00
Custom & Forwarding	161.73	151.84
Factory Expenses	4.30	6.42
Miscellaneous expenses	9.41	31.26
Total	597.13	787.89
Auditor's Remuneration includes:		
Statutory audit fees	1.00	0.75
Tax audit fees	0.40	0.30
Fees for certification	0.10	0.10

28. Tax Expenses

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Deferred Tax		
Origination and reversal of Timing differences	77.33	63.75

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

29. Earnings Per Share

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Net Profit after Tax	505.13	514.34
Less: Preference Dividend		
Earnings attributable to Equity shareholders (a)	505.13	514.34
No. of Equity shares at the end of the period	2,12,20,000	2,12,20,000
Weighted average no. of Equity shares for calculating Basic EPS (b)	2,12,20,000	2,12,20,000
Basic Earning per share [Face value of Rs.10 each] (a/b)	2.38	2.42
Earnings attributable to Potential Equity shares (c)		
Earnings attributable to Equity and Potential Equity shareholders (d=a+c)	505.13	514.34
Weighted average no. of Potential Equity shares (e)		
Weighted average no. of Equity shares for calculating Diluted EPS (f=b+e)	2,12,20,000	2,12,20,000
Diluted Earning per share [Face value of Rs.10 each] (d/f)	2.38	2.42

30. Contingent Liabilities and Commitments

Particulars	As at March 31, 2025	As at March 31, 2024
Contingent liabilities		
Claims against the Company not acknowledged as debt		
Indirect tax matters	16.31	-
Other Matters	698.00	698.00
Guarantees	291.52	291.52

31. Disclosure for Leases

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
As Lessee		
Lease payments recognized in the Statement of Profit and Loss	-	-
As Lessor		
Lease income recognized in the Statement of Profit and Loss	4.80	4.80

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

Notes to the Financial Statements

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

32. Foreign Currency expenditures and earnings

Expenditure in foreign currency during the period

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Imports valued on C.I.F. basis		
Raw materials	1,513.12	2,243.25
Total	1,513.12	2,243.25

Earnings in foreign currency during the period

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Exports valued on F.O.B. basis	1,744.03	2,175.44
Total	1,744.03	2,175.44

Consumption of imported and indigenous Raw materials, components and spare parts

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
	Amount	% Amount	Amount	% Amount
Raw materials				
Imported	1,513.12	23%	2,243.25	40%
Indigenous	5,131.75	77%	3,394.52	60%
Total	6,644.87	100%	5,637.77	100%

33. Employees Defined Benefit Plans

Particulars	As at March 31, 2025	As at March 31, 2024
Salary and Wages and allowances	150.56	269.37
Providend Fund & Other Fund Contribution	19.05	26.18
Staff Welfare Expense	44.18	39.88
Change in Present Value of Obligation		
Present value of the obligation at the beginning of the year	13.33	22.01
Current Service Cost	3.45	5.53
Present value of the obligation at the end of the year	16.78	27.54
Actuarial Assumptions		
Discount Rate	7%	7%
Salary Escalation Rate	7%	7%
Attrition Rate	LIC(2006-08) ultimate	LIC(2006-08) ultimate

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

34. Related Party Disclosures**List of all Related Parties**

Name of Related Party	Relationship
Ashokbhai Babariya (Net)	Key Managerial Person (KMP)
Gulabben Babariya (Net)	Key Managerial Person (KMP)
Mukeshbhai Babariya (Net)	Key Managerial Person (KMP)
Nitinbhai Bababriya (Net)	Relative of KMP
3B Flexipacks Private Limited	Associate Companies
Mars Engitech Pvt Ltd	Associate Companies
Hans Export	Associate Companies
Janki Raj	Key Managerial Person (KMP)
Dhaval Panchal	Key Managerial Person (KMP)

Transactions with Related Parties

Name of Related Party	Nature of Relationship	Nature of Transaction	Year ended March 31, 2025	Year ended March 31, 2024
Ashokbhai Babariya (Net)	Key Managerial Person (KMP)	Unsecured Loan	318.10	871.99
Gulabben Babariya (Net)	Key Managerial Person (KMP)	Unsecured Loan	458.85	580.60
Mukeshbhai Babariya (Net)	Key Managerial Person (KMP)	Unsecured Loan	139.65	551.00
Nitinbhai Bababriya (Net)	Relative of KMP	Unsecured Loan	464.25	161.00
3B Flexipacks Private Limited	Associate Companies	Rental / Sales	12.03	1.37
3B Flexipacks Private Limited	Associate Companies	Purchases / Expenses	10.85	2.37
Janki Raj	Key Managerial Person (KMP)	Salary	5.04	
Dhaval Panchal	Key Managerial Person (KMP)	Salary	2.04	

Outstanding Balances of Related Parties

Name of Related Party	Nature of Relationship	Nature of Balance	As at March 31, 2025	As at March 31, 2024
Ashokbhai Babariya (Net)	Key Managerial Person (KMP)	Unsecured Loan	3,045.73	2,727.62
Gulabben Babariya (Net)	Key Managerial Person (KMP)	Unsecured Loan	1,256.46	797.61
Mukeshbhai Babariya (Net)	Key Managerial Person (KMP)	Unsecured Loan	1,255.09	1,115.44
Nitinbhai Bababriya (Net)	Relative of KMP	Unsecured Loan	176.54	640.80
3B Flexipacks Private Limited	Associate Companies	Rental / Sales	74.94	73.76
Mars Engitech Pvt Ltd	Associate Companies	Purchases / Expenses	-	1.49
Hans Export	Associate Companies	Purchases / Expenses	2.30	1.80

3B Films Limited (Formerly known as 3B Films Private Limited)**Notes to the Financial Statements**

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

35. Analytical Ratios

Ratio	Numerator	Denominator	Year ended March 31, 2025	Year ended March 31, 2024	% Variance
Current ratio (in times)	Current assets	Current liabilities	1.69	2.03	-16.74%
Debt - Equity ratio (in times)	Long Term Borrowings + Short Term Borrowings	Equity shareholders' funds	2.90	4.48	-35.28%
Debt Service coverage (in times)	Earnings available for debt service	Total debt service	1.67	2.32	-27.72%
Return on equity (in %)	Profit after taxes - Preference Dividend	Average equity shareholders' funds	17.10%	24.27%	-29.54%
Inventory Turnover (in times)	Cost of Goods Sold	Average inventories	1.17	1.07	10.02%
Trade receivables turnover (in times)	Revenue from operations	Average trade receivables	5.68	10.93	-48.05%
Trade payables turnover (in times)	Purchases + Other Expense - Non Cash Expense	Average trade payables	5.10	8.99	-43.21%
Net capital turnover (in times)	Revenue from operations	Average of Current assets - Current liabilities	2.72	3.14	-13.24%
Net profit ratio (in %)	Profit after taxes	Revenue from operations	5.92%	6.79%	-12.79%
Return on capital employed (in %)	Profit before tax + Finance costs	Average capital employed	8.25%	9.74%	-15.29%
Return on investment (in %)	Income from Investments	Time weighted average Investments	-	-	-

Earning available for debt service = Profit for the year (before taxes) + Finance costs + Depreciation and Amortisation Expense

Total debt service = Finance costs + Principal Repayments

Capital employed = Shareholders' funds + Long Term Borrowings + Short Term Borrowings + Deferred Tax Liabilities (Net) - Intangible assets
- Intangible Assets under development

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

Notes to the Financial Statements

Year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

36. Additional Regulatory Information for current and previous year

- The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- The Company has not been declared a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter.
- The Company has borrowings from banks or financial institutions. Statements of current assets filed with such lenders, if any, are in agreement with the books of account and there are no material discrepancies.
- The Company does not hold any Immovable property whose title deeds are not held in the name of company.
- No proceedings have been initiated or are pending against the Company under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder.
- The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.
- The Company does not have any Capital-work-in progress.
- The Company does not have any Intangible assets under development.
- The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- The Company has not traded or invested in Crypto currency or Virtual Currency.
- The Company has not granted loans to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment
- The Company does not have any transactions and outstanding balances with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- There are no unrecorded transactions surrendered or disclosed as income during the year in the course of assessments under Income Tax Act.
- The Company has no Scheme of Arrangement approved by the competent authority specified under Section 230 to 237 of the Companies Act, 2013.
- The Company has not advanced, loaned, or invested any funds to any entity for onward lending, investment, or providing guarantees on behalf of the Company.
- The Company has not received any funds with the understanding, that it would lend, invest, or provide guarantees to other entities on behalf of the Funding Party.

37. Other Disclosures

Previous Period figures have been re-grouped / re-classified, wherever necessary, to make them comparable with Current Period's classification.

As per our report of even date attached

For A O Mittal & Associates

Chartered Accountants
Firm Regn No : 015807

For and on behalf of Board of Directors

3B Films Limited

CA Shesha Soni

Partner
Membership No : 542840
UDIN: 25542840BMKNCU6045
Place : Vadodara
Date : Sep 04, 2025

Ashokbhai Babariya

Managing Director
DIN : 03363509
Place : Vadodara
Date : Sep 04, 2025

Mukeshbhai Babariya

Director
DIN : 06904399
Place : Vadodara
Date : Sep 04, 2025

Janki Raj

Company Secretary
Place : Vadodara
Date : Sep 04, 2025

Dhavalkumar

Maheshbhai Panchal

Chief Financial Officer
Place : Vadodara
Date : Sep 04, 2025



3B Films Limited

ATTENDENCE SLIP

Annual General Meeting of 3B Films Limited on Tuesday, 30th September 2025, at 11.30 a.m. at Block No 1241 1242 1243 1244, Padra Jambusar Highway, Masar, Padra, Vadodara 391421, Gujarat, India.

Name and Address of the First Shareholder/Proxy:

Name of the Joint Holder (If any):

Regd. Folio No:

DP ID:

Client ID:

No. of shares held:

I certify that I am a registered shareholder/proxy for the registered Shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company on Tuesday, 30th September 2025, at 11.30 a.m. at Block No 1241 1242 1243 1244, Padra Jambusar Highway, Masar, Padra, Vadodara 391421, Gujarat, India.

Signature of the Member/Proxy

Note: Please fill up the attendance slip and hand it over at the entrance of the meeting hall. Members are requested to bring their copies of the Annual Report to the AGM.

-----Please tear here-----



3B Films Limited

Form No. MGT-11

Proxy form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: **U25200GJ2014PLC080685**

Name of the Company: **3B FILMS LIMITED**

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

Name of the Member(s):	
Registered address:	
E-mail Id:	
Registered Folio No:	
DP ID:	
Client ID:	
No. of Shares Held:	

I/ We, being the member(s) of _____ shares of the above-named company, hereby appoint

1. Name: _____ Email ID: _____

Address: _____

Signature: _____ or failing him/her

2. Name: _____ Email ID: _____

Address: _____

Signature: _____ or failing him/her

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 11th Annual General Meeting of the M/s. 3B Films Limited, to be held on Tuesday, the 30th September 2025, at 11.30 a.m. at the corporate office of the Company at Block No 1241 1242 1243 1244, Padra Jambusar Highway, Masar, Padra, Vadodara 391421, Gujarat, India and at any adjournment thereof in respect of such resolutions as are indicated below:

Sr. No.	Resolutions	Vote		
		For	Against	Abstain
Ordinary Businesses				
1	To receive, consider and adopt the audited financial statements of the company for the financial year ended March 31, 2025 and the reports of the board of directors and auditors thereon			
2	Appointment of Mr. Mukesh Dhanjibhai Babariya (DIN: 06904399), who retires by rotation, and being eligible, offers himself for re-appointment			
Special Business				
3	To Appoint Mr. Mithil Ashokkumar Babariya (DIN: 11271922) as a whole-time director of the company			



3B Films Limited

Signed this ____ day of _____ 2025

Signature of Shareholder

Signature of Proxy holder(s)

Affix Revenue
Stamp of Rs.
1/-

Note:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
2. A proxy need not be a member of the Company.
3. For the Resolutions, Explanatory Statement and Notes, please refer to the Notice of the ANNUAL GENERAL MEETING of the Company
4. In the case of joint-holders, the signature of any one holder will be sufficient, but names of all the joint-holders should be stated.



3B Films Limited

Form No. MGT-12
Polling Paper

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

Name of the company: 3B FILMS LIMITED				
REGD. OFFICE: SF 220 Pancham Icon, Besides D-Mart, Vasna Road, Vadodara 390007, Gujarat, India				
CIN: U25200GJ2014PLC080685				
S. No	Particulars	Details		
1.	Name of the first named Shareholder (In Block Letters)			
2.	Postal address			
3.	Registered Folio No/*Client ID (*applicable to investors holding shares in dematerialized form)			
4.	Class of Share	Equity Shares		
5.	Number of Shares			
I here by exercise my vote in respect of Ordinary/Special Resolutions enumerated below by recording my assent or dissent to the said resolutions in the following manner:				
No.	Item No.	No. of Shares held by me	I assent to the resolution	I dissent from the resolution
1	To receive, consider and adopt the audited financial statements of the company for the financial year ended march 31, 2025 and the reports of the board of directors and auditors thereon			
2	Appointment of Mr. Mukesh Dhanjibhai Babariya (DIN: 06904399), who retires by rotation, and being eligible, offers himself for re-appointment			
3	To Appoint Mr. Mithil Ashokkumar Babariya (DIN: 11271922) as a whole-time director of the company			
Place: Vadodara Date: 30 th September, 2025				
		(Signature of the shareholder*)		

(*as per company record)



3B Films Limited

ROUTE MAP TO THE VENUE OF 11TH ANNUAL GENERAL MEETING

