Date: 14th November, 2025

To,
The Manager
Corporate Services
National Stock Exchange of India Limited
Exchange Plaza, 5ft Floor,'G' Block,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051
Symbol: PPSL

Reference: Picturepost Studios Limited (INE0YAL01017)

Sub: Outcome of board meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

Respected Sir/Madam,

With reference to the subject cited, this is to inform that the Board of Director of the Company at their meeting held today i.e., Friday, 14th, November, 2025 at the registered office of the Company situated at 701, 7th Floor, Sapphire Building, Junction of S.V. Rd & 1st Rd, Khar (W), Khar Colony, Mumbai, Maharashtra, India, 400052, inter alia to consider and approved the following:

In the said meeting, the following agenda as were approved by the Board:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2025. A copy of the unaudited standalone and consolidated financial results, along with the Limited Review Report of the Auditors, is enclosed below as **"Annexure-1"**

Other Disclosures including disclosure regarding integrated financial:

1. Pursuant to Regulation 32 of SEBI LODR, 2015, Statement of deviation(s) or variation(s) attached herewith as **"Annexure-2"** for your reference.
2. Disclosures of Related Party Transactions pursuant to Regulation 23(9) of SEBI LODR, 2015 not applicable to the company for FY 2024-25 being SME listed company.
3. Format for disclosing outstanding default on loans and debt securities not applicable to the company.

The Board Meeting Commenced at 6:30 P.M. and concluded at 09.00 P.M.

You are requested to kindly take the same on record and inform all those concerned accordingly.

Thanking you.

Yours faithfully,
For Picturepost Studios Limited

PARISH TEKRIWAL

Digitally signed by PARISH TEKRIWAL
DN: c=IN, o=Personal, title=3253, 2.5.4.20=86f44166e29defed2cb24e899e41f028c3a9d0bca3774f4c4ff2a9a7866e5d8d, postalCode=852128, st=Bihar, serialNumber=7b404819bae27047330323d7b2c5ca32b2ba4ea4f6c4c6a6b25a5f40473f9010, cn=PARISH TEKRIWAL
Date: 2025.11.14 21:03:49 +05'30'

Parish Tekriwal
Managing Director
DIN: 03530041

Place – Mumbai

PICTURE POST
STUDIOS

"ANNEXURE-2"

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	PicturePost Studios Limited
Mode of Fund Raising	Public Issues
Date of Raising Funds	02-08-2024
Amount Raised (in Rs. Lakhs)	1872.00
Report filed for Quarter/ half year ended	30-09-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Objects for which funds have been raised and where there has been a deviation, in the following table -

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
IPO Issue Expenses	**N.A.**	209.68	0.000	209.68	0.000	**N.A.**
Funding of capital expenditure requirements of our Company towards purchase of equipment and Software	**N.A.**	803.76	0.000	785.97	17.78	**N.A.**
Repayment/prepayment of all or certain of our borrowings availed by our Company	**N.A.**	500.00	0.000	500.00	0.000	**N.A.**
General Corporate Purpose	**N.A.**	358.56	0.000	358.56	0.000	**N.A.**

PICTUREPOST STUDIOS LIMITED
7th Floor, Sapphire Bldg, Junction of S. V. Road, 1st Road, Khar (W), Khar Colony, Mumbai – 400 052. | Contact Number :- 87798 45157
Email: business@picturepoststudio.com | CIN - U62099MH2023PLC404020 | www.picturepoststudios.com

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For Picturepost Studios Limited

PARISH TEKRIWAL

Digitally signed by PARISH TEKRIWAL
DN: c=IN, o=Personal, title=3253, 2.5.4.20=86f44166e29defed2cb24e899e41f028c3a9d0bca3774f4c4ff2a9a7866e5d8d, postalCode=852128, st=Bihar, serialNumber=7b404819bae27047330323d7b2c5ca32b2ba4ea4f6c4c6a6b25a5f40473f9010, cn=PARISH TEKRIWAL
Date: 2025.11.14 21:04:04 +05'30'

Parish Tekriwal
Managing Director
DIN: 03530041

Place – Mumbai

PICTUREPOST STUDIOS LIMITED

Registered office at : 7th & 9th Floor, Sapphire Building Junction of S.V. Road, 1st Road, 16th Rd, Mumbai, Maharashtra 400052

Tel.:+91 8779845157 E-Mail: business@picturepoststudio.com website: https://picturepoststudio.com CIN:U74120MH2015PTC265871

Statement of Unaudited Standalone Financial Results for the Half Year ended September 30,2025

(Rs. in lakhs)

	Particulars	Half Year Ended			Year Ended
		For the period ending 30th September, 2025	For the period ending 31st March,2025	For the period ending September 30, 2024	As at March 31, 2025
		Unaudited	Audited (Refer Note 2)	Unaudited	Audited
1	Revenue from Operations	1,212.45	1,961.43	1,751.01	3,712.44
2	Other Income	0.60	0.17	12.75	12.92
3	**Total Revenue (1+2)**	**1,213.05**	**1,961.60**	**1,763.76**	**3,725.36**
4	**Expenses**				
	a) Direct Expense	858.65	1,219.97	1,148.50	2,368.48
	b) Employee Benefits expense	112.68	103.56	112.32	215.89
	c) Finance Costs	10.95	6.40	21.99	28.38
	d) Depreciation and amortization expense	185.87	192.92	97.85	290.76
	f) Other expenses	40.84	88.26	56.65	144.91
	Total Expenses	**1,208.99**	**1,611.11**	**1,437.32**	**3,048.42**
5	**Profit before Tax (3-4)**	**4.06**	**350.49**	**326.44**	**676.94**
6	Tax Expense				
	a) Current Tax	1.02	39.56	48.96	88.52
	b) Deferred Tax Expense / (Income)	(18.77)	51.82	33.20	85.02
	c) Short/Excess Provision	(2.14)	(0.31)	-	(0.31)
7	**Profit for the period (5-6)**	**23.95**	**259.43**	**244.28**	**503.71**
8	Paid up equity share capital (Face value: Re.1 per share)	293.00	293.00	293.00	293.00
9	Other equity				2,542.94
10	Earnings per share (of Re.1 each)				
	Basic (Not annualised)	0.08	0.89	0.83	1.72
	Diluted (Not annualised)	0.08	0.89	0.83	1.72

FOR PICTUREPOST STUDIOS LIMITED

DIRECTOR

PICTUREPOST STUDIOS LIMITED MUMBAI

PICTUREPOST STUDIOS LIMITED

Registered office at : 7th & 9th Floor, Sapphire Building Junction of S.V. Road, 1st Road, 16th Rd, Mumbai, Maharashtra 400052
Tel.:+91 8779845157 E-Mail: business@picturepoststudio.com website: https://picturepoststudio.com CIN:U74120MH2015PTC265871

Statement of Unaudited Standalone Cash Flow for the half year ended September 30, 2025

(Rs. in lakhs)

	For the period ending 30th September, 2025	For the period ending September 30, 2024
	Unaudited	Unaudited
A. Cash flow from operating activities		
Profit before tax	4.06	326.45
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and amortisation expense	185.87	97.85
Finance costs	10.95	21.99
Interest	-	(0.02)
Rent Received	-	(12.50)
	196.82	107.31
Operating profit before working capital changes	200.88	433.76
Adjustments for:		
Decrease/ (Increase) in trade receivables	163.73	(548.50)
Decrease/(Increase) in other current assets	(131.42)	(412.10)
Increase / (Decrease) in Short Term provisions	(9.05)	3.10
Increase / (Decrease) in trade payables	(63.99)	271.26
Increase / (Decrease) in current liabilities	137.59	(20.57)
(Increase) Decrease in Other Non Current Assets	36.91	(65.65)
Increase (Decrease) in Other Non- Current Liabilities	0.49	-
	134.26	(772.46)
Cash generated from operations	335.14	(338.70)
Direct taxes paid (net)	1.12	(48.96)
Net cash flow generated from operating activities (A)	336.26	(387.66)
B. Cash flow from investing activities		
Purchase of property, plant & equipment (Including capital work-in-progress)	(437.78)	(835.87)
Purchase of investments	-	-
Interest received	-	0.02
Rent Income	-	12.50
Net cash flow used in investing activities (B)	(437.78)	(823.36)
C. Cash flow from financing activities		
Proceeds from issue of Equity Shares	-	78.00
Additional Premium on issue of Equity Shares	-	1,584.32
Proceeds/(Repayments) of borrowings (net)	21.11	(376.73)
Interest paid	(10.95)	(21.99)
Net cash flow used in financing activities (C)	10.16	1,263.60
Net Increase/(Decrease) in cash & cash equivalents (A + B + C)	(91.36)	52.58
Cash & cash equivalents - Opening	102.16	4.39
Cash & cash equivalents - Closing	10.80	56.98
Increase/(decrease) in Cash and Cash equivalents	(91.36)	52.58

FOR PICTUREPOST STUDIOS LIMITED

DIRECTOR

PICTUREPOST STUDIOS LIMITED MUMBAI

PICTUREPOST STUDIOS LIMITED
Registered office at : 7th & 9th Floor, Sapphire Building Junction of S.V. Road, 1st Road, 16th Rd, Mumbai, Maharashtra 400052
Tel.:+91 8779845157 E-Mail: business@picturepoststudio.com website: https://picturepoststudio.com CIN:U74120MH2015PTC265871

Statement of Unaudited Standalone Financial Results for the Half Year ended September 30,2025

(Rs. in lakhs)

	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
A. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	293.00	293.00
(b) Other equity	2,566.88	2,542.94
Subtotal-Equity	**2,859.88**	**2,835.94**
2 Liabilities		
I Non current liabilities		
(a) Deferred Tax Liabilities (Net)	83.63	102.40
(b) Other Non-Current Liabilities	4.85	4.36
Sub total-Non-Current liabilities	**88.48**	**106.76**
II Current liabilities		
(a) Financial liabilities		
(i) Borrowings	344.86	323.75
(ii) Trade payables		
-Due to Micro,Small and Medium Enterprises	-	-
-Due to Others	531.52	595.51
(b) Other current liabilities	289.32	151.73
(c) Provisions	3.95	13.00
Subtotal-Current Liabilities	**1,169.65**	**1,083.98**
Total Liabilities	**1,258.13**	**1,190.74**
TOTAL EQUITY AND LIABILITIES	**4,118.01**	**4,026.68**
B ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	1,835.12	1,583.21
(b) Capital Work in Progess	-	-
(c) Investments	202.29	202.29
(d) Other non-current assets	96.47	133.37
Subtotal-Non-Current Assets	**2,133.88**	**1,918.87**
2 Current Assets		
(a) Financial assets		
(i) Trade receivables	1,523.39	1,687.12
(ii) Cash and cash equivalents	10.80	102.16
(b) Other current assets	449.95	318.52
Subtotal-Current Assets	**1,984.14**	**2,107.80**
TOTAL ASSETS	**4,118.01**	**4,026.68**

FOR PICTUREPOST STUDIOS LIMITED

DIRECTOR

Notes:

1. The above standalone financial results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on November 14, 2025.

2. The statement includes the results for the half year ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures upto the half year ended September 30, 2024.

3. The above financial results have been prepared in accordance with applicable Accounting Standard issued by the ICAI.

4. Segment Reporting as defined in Accounting Standard 17 is not applicable as the business of the company falls in one segment.

5. The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.

FOR PICTUREPOST STUDIOS LIMITED

DIRECTOR

PICTUREPOST STUDIOS LIMITED MUMBAI

BAGARIA & CO LLP
Chartered Accountants

701, Stanford,
Junction of S. V. Road &
Barfiwala Marg, Andheri (W)
Mumbai 400058, INDIA

+91 (22) 62505600
bagariaco.com

Limited Review Report on the Un-Audited Standalone Financial Results for period Half Year ended September 30, 2025 of Picturepost Studios Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended.

To the Board of Directors

Picturepost Studios Limited

1. We have reviewed the accompanying statement of Un-Audited Standalone Financial Results of **Picturepost Studios Limited** ("the Company") for the Half Year ended on September 30, 2025 ("the Statement") attached herewith. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these standalone financial statements based on our review.

3. We conducted our review in accordance with the Standards on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone financial statements are free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Un-audited standalone financial results, prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

BAGARIA & CO. LLP
MUMBAI
CHARTERED ACCOUNTANTS

5. Attention is drawn to the fact that:

   a. The Comparative standalone financial information for the half year ended September 30, 2024 is based on the interim audited figures. The figures for the half year ended March 31, 2025 are the balancing figures between audited figures for the full financial year and for the half year ended September 30, 2024.

Our opinion on the Statement is not modified in respect of the above matter.

For Bagaria & Co. LLP
Chartered Accountants
FRN- 113447W/W-100019

Mohak Goel

Mohak Goel
Partner
Membership No. – 159883
UDIN: 25159883BMITKB1798

Place: Mumbai
Date: November 14, 2025

PICTUREPOST STUDIOS LIMITED

Registered office at : 7th & 9th Floor, Sapphire Building Junction of S.V. Road, 1st Road, 16th Rd, Mumbai, Maharashtra 400052

Tel.:+91 8779845157 E-Mail: business@picturepoststudio.com website: https://picturepoststudio.com CIN:U74120MH2015PTC265871

Consolidated Statement of Unaudited Financial Results for the Half Year ended September 30, 2025

(Rs. in lakhs)

Particulars		Half Year Ended			Year Ended
		For the period ending September 30, 2025	For the period ending 31st March,2025	For the period ending September 30, 2024	As at March 31, 2025
		Unaudited	Audited (Refer Note2)	(Refer Note 2)	Audited
1	Revenue from Operations	1,212.45	1,961.43	-	3,712.44
2	Other Income	0.60	0.17	-	12.92
3	**Total Revenue (1+2)**	**1,213.05**	**1,961.60**	**-**	**3,725.36**
4	**Expenses**				
	a) Direct Expense	858.65	1,219.97	-	2,368.48
	b) Employee Benefits expense	112.68	103.56	-	215.89
	c) Finance Costs	10.95	6.40	-	28.38
	d) Depreciation and amortization expense	185.87	192.92	-	290.76
	f) Other expenses	40.84	88.26	-	144.91
	Total Expenses	**1,208.99**	**1,611.11**	**-**	**3,048.42**
5	**Profit before Tax (3-4)**	**4.06**	**350.49**	**-**	**676.94**
6	Tax Expense				
	a) Current Tax	1.02	39.56	-	88.52
	b) Deferred Tax Expense / (Income)	(18.77)	51.82	-	85.02
	c) Short/Excess Provision	(2.14)	(0.31)	-	(0.31)
7	**Profit for the period (5-6)**	**23.95**	**259.43**	**-**	**503.71**
8	Paid up equity share capital (Face value: Re.1 per share)	293.00	293.00		293.00
9	Other equity				2,542.94
10	Earnings per share (of Re.1 each)				
	Basic (Not annualised)	0.08	0.89	-	1.72
	Diluted (Not annualised)	0.08	0.89	-	1.72

FOR PICTUREPOST STUDIOS LIMITED

DIRECTOR

PICTUREPOST STUDIOS LIMITED MUMBAI

PICTUREPOST STUDIOS LIMITED

Registered office at : 7th & 9th Floor, Sapphire Building Junction of S.V. Road, 1st Road, 16th Rd, Mumbai, Maharashtra 400052
Tel.:+91 8779845157 E-Mail: business@picturepoststudio.com website: https://picturepoststudio.com CIN:U74120MH2015PTC265871

Statement of Unaudited Consolidated Cash Flow for the half year ended September 30, 2025

(Rs. in lakhs)

	For the period ending 30th September, 2025	For the period ending September 30, 2024
	Unaudited	Unaudited (Refer Note2)
A. Cash flow from operating activities		
Profit before tax	4.06	-
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and amortisation expense	185.87	-
Finance costs	10.95	-
Interest	-	-
Rent Received	-	-
	196.82	-
Operating profit before working capital changes	200.88	-
Adjustments for:		
Decrease/ (Increase) in trade receivables	163.73	-
Decrease/(Increase) in other current assets	(131.42)	-
Increase / (Decrease) in Short Term provisions	(9.05)	-
Increase / (Decrease) in trade payables	(63.99)	-
Increase / (Decrease) in current liabilities	137.59	-
(Increase) Decrease in Other Non Current Assets	36.91	-
Increase (Decrease) in Other Non- Current Liabilities	0.49	-
	134.26	-
Cash generated from operations	335.14	-
Direct taxes paid (net)	1.12	-
Net cash flow generated from operating activities (A)	336.26	-
B. Cash flow from investing activities		
Purchase of property, plant & equipment (Including capital work-in-progress)	(437.78)	-
Purchase of investments	-	-
Interest received	-	-
Rent Income	-	-
Net cash flow used in investing activities (B)	(437.78)	-
C. Cash flow from financing activities		
Proceeds from issue of Equity Shares	-	-
Additional Premium on issue of Equity Shares	-	-
Proceeds/(Repayments) of borrowings (net)	21.11	-
Interest paid	(10.95)	-
Net cash flow used in financing activities (C)	10.17	-
Net Increase/(Decrease) in cash & cash equivalents (A + B + C)	(91.36)	-
Cash & cash equivalents - Opening	102.16	-
Cash & cash equivalents - Closing	10.80	-
Increase/(decrease) in Cash and Cash equivalents	(91.36)	-

FOR PICTUREPOST STUDIOS LIMITED

DIRECTOR

PICTUREPOST STUDIOS LIMITED MUMBAI

Notes:

1. The above unaudited consolidated financial results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on November 14, 2025.

2. On October 11, 2024, the Picturepost Studios Limited("the Holding Company") acquired 100% stake in Picturepost Studios UK Limited("the subsidiary").The Financial Statements of Picturepost Studios UK Limited have been consolidated effective from the acquisition date and hence comparative consolidated financial results for half year ended September 30 ,2024 is not applicable and cannot be presented.

3. The Holding company has subscribed to the equity shares of a private limited company incorporated in the United Kingdom. The incorporation process has been completed, and the entity was officially registered on October 11, 2024. The Company holds a controlling interest through its share subscription agreement and accordingly, the entity has been considered for consolidation in accordance with the applicable financial reporting framework. As of the reporting date, the subscription amount remains payable. Additionally, certain post-incorporation obligations under the applicable UK regulations are in progress, including regulatory and statutory compliance formalities.

4. The above Financial results have been prepared in accordance with applicable Accounting Standard issued by the ICAI.

5. Segment Reporting as defined in Accounting Standard 17 is not applicable as the business of the company falls in one segment.

6. The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.

FOR PICTUREPOST STUDIOS LIMITED

DIRECTOR

PICTUREPOST STUDIOS LIMITED MUMBAI

PICTUREPOST STUDIOS LIMITED

Registered office at : 7th & 9th Floor, Sapphire Building Junction of S.V. Road, 1st Road, 16th Rd, Mumbai, Maharashtra 400052
Tel.:+91 8779845157 E-Mail: business@picturepoststudio.com website: https://picturepoststudio.com CIN:U74120MH2015PTC265871

Statement of Unaudited Consolidated Cash Flow for the half year ended September 30, 2025

(Rs. in lakhs)

	For the period ending 30th September, 2025	For the period ending September 30, 2024
	Unaudited	Unaudited (Refer Note2)
A. Cash flow from operating activities		
Profit before tax	4.06	-
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and amortisation expense	185.87	-
Finance costs	10.95	-
Interest	-	-
Rent Received	-	-
	196.82	-
Operating profit before working capital changes	200.88	-
Adjustments for:		
Decrease/ (Increase) in trade receivables	163.73	-
Decrease/(Increase) in other current assets	(131.42)	-
Increase / (Decrease) in Short Term provisions	(9.05)	-
Increase / (Decrease) in trade payables	(63.99)	-
Increase / (Decrease) in current liabilities	137.59	-
(Increase) Decrease in Other Non Current Assets	36.91	-
Increase (Decrease) in Other Non- Current Liabilities	0.49	-
	134.26	-
Cash generated from operations	335.14	-
Direct taxes paid (net)	1.12	-
Net cash flow generated from operating activities (A)	336.26	-
B. Cash flow from investing activities		
Purchase of property, plant & equipment (Including capital work-in-progress)	(437.78)	-
Purchase of investments	-	-
Interest received	-	-
Rent Income	-	-
Net cash flow used in investing activities (B)	(437.78)	-
C. Cash flow from financing activities		
Proceeds from issue of Equity Shares	-	-
Additional Premium on issue of Equity Shares	-	-
Proceeds/(Repayments) of borrowings (net)	21.11	-
Interest paid	(10.95)	-
Net cash flow used in financing activities (C)	10.17	-
Net Increase/(Decrease) in cash & cash equivalents (A + B + C)	(91.36)	-
Cash & cash equivalents - Opening	102.16	-
Cash & cash equivalents - Closing	10.80	-
Increase/(decrease) in Cash and Cash equivalents	(91.36)	-

FOR PICTUREPOST STUDIOS LIMITED

DIRECTOR

PICTUREPOST STUDIOS LIMITED MUMBAI

PICTUREPOST STUDIOS LIMITED

Registered office at : 7th & 9th Floor, Sapphire Building Junction of S.V. Road, 1st Road, 16th Rd, Mumbai, Maharashtra 400052
Tel.:+91 8779845157 E-Mail: business@picturepoststudio.com website: https://picturepoststudio.com CIN:U74120MH2015PTC265871

Statement of Unaudited Consolidated Financial Results for the Half Year ended September 30,2025

(Rs. in lakhs)

	As at September 30, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
A. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	293.00	293.00
(b) Other equity	2,566.88	2,542.94
Subtotal-Equity	2,859.88	2,835.94
2 Liabilities		
I Non current liabilities		
(a) Deferred Tax Liabilities (Net)	83.63	102.40
(b) Other Non-Current Liabilities	4.85	4.36
Sub total-Non-Current liabilities	88.48	106.76
II Current liabilities		
(a) Financial liabilities		
(i) Borrowings	344.86	323.75
(ii) Trade payables		
-Due to Micro,Small and Medium Enterprises	-	-
-Due to Others	531.52	595.51
(b) Other current liabilities	289.10	151.62
(c) Provisions	3.95	13.00
Subtotal-Current Liabilities	1,169.43	1,083.87
Total Liabilities	1,257.91	1,190.63
TOTAL EQUITY AND LIABILITIES	4,117.79	4,026.56
B ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	1,835.12	1,583.21
(b) Capital Work in Progess	-	-
(c) Investments	202.07	202.18
(d) Other non-current assets	96.47	133.37
Subtotal-Non-Current Assets	2,133.66	1,918.76
2 Current Assets		
(a) Financial assets		
(i) Trade receivables	1,523.39	1,687.12
(ii) Cash and cash equivalents	10.80	102.16
(b) Other current assets	449.95	318.52
Subtotal-Current Assets	1,984.14	2,107.80
TOTAL ASSETS	4,117.79	4,026.56

FOR PICTUREPOST STUDIOS LIMITED

DIRECTOR

PICTUREPOST STUDIOS LIMITED MUMBAI