



January 27, 2026

To
Listing Department
BSE Limited
P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001.

Scrip Code: **543614**

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E), Mumbai – 400 050.

Symbol: **TIPSFILMS**

Subject: Outcome of the Board Meeting

Dear Sir/Madam,

Pursuant to regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held today, i.e. **Tuesday, January 27, 2026**, inter alia, transacted the following business:

- 1- Considered and approved the Unaudited Financial Results (Standalone) along with the Limited Review Report for the quarter ended December 31, 2025, which is enclosed herewith.

The Board meeting commenced at 01.50 p.m. and concluded at 02.20 p.m.

You are requested to kindly take the same on record.

Thanking you,

For **Tips Films Limited**

Dharmesh Navdhare
Company Secretary & Compliance Officer

TIPS FILMS LIMITED

501, Durga Chambers, 5th Floor, Linking Road, Khar (West), Mumbai - 400 052.

Tel.: +91-22-6643 1188, Email : info@tipsfilms.in, Website : www.tipsfilms.in

CIN : L74940MH2009PLC193028

TIPS FILMS LIMITED
Statement of Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2025

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

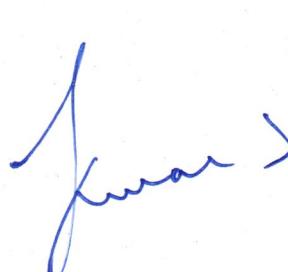
Sr No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2025	Sept 30, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024	Mar 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	a] Net sales / income from operations	406.45	5,648.62	88.06	15,591.57	1,367.24	7,403.99
	b] Other Income	49.84	21.78	67.09	94.00	130.62	153.33
	Total income from operations (net)	456.29	5,670.40	155.15	15,685.57	1,497.86	7,557.32
2	Expenses						
	a] Cost of Production of films	318.48	6,896.99	36.87	15,726.70	1,742.31	10,716.92
	b] Employee benefits expense (Refer Note 3)	178.06	120.44	105.54	420.87	286.27	396.50
	c] Finance Cost	-	-	-	75.17	82.17	147.70
	d] Depreciation and Amortization Expenses	20.52	20.46	20.25	61.71	60.22	80.55
	e] Other expenses	226.10	217.23	188.62	638.73	549.15	709.06
	Total expenditure	743.16	7,255.12	351.28	16,923.18	2,720.12	12,050.73
3	Profit/ (loss) from operations before extraordinary items, exceptional items and tax	(286.87)	(1,584.72)	(196.13)	(1,237.61)	(1,222.26)	(4,493.41)
4	Exceptional Item	-	-	-	-	-	-
	Profit/ (loss) from ordinary activities before extra ordinary items and tax	(286.87)	(1,584.72)	(196.13)	(1,237.61)	(1,222.26)	(4,493.41)
5	Extraordinary Items	-	-	-	-	-	-
7	Profit/ (loss) from ordinary activities before tax	(286.87)	(1,584.72)	(196.13)	(1,237.61)	(1,222.26)	(4,493.41)
8	Current tax	-	(159.57)	-	-	-	-
9	Tax Expenses of earlier year	-	-	-	-	-	46.91
10	Deferred tax	-	-	46.91	-	46.91	(0.23)
11	Net Profit / (Loss) for the period after tax	(286.87)	(1,425.15)	(243.04)	(1,237.61)	(1,269.17)	(4,540.09)
12	Other Comprehensive income / (Expenses)	(7.76)	2.13	0.95	(4.21)	0.80	(0.21)
13	Total Comprehensive Income for the period	(294.63)	(1,423.02)	(242.09)	(1,241.82)	(1,268.37)	(4,540.31)
14	Other Equity						4,109.77
15	Paid-Up Equity Share Capital (Rs. 10/- each fully paid up)	43.23	43.23	43.23	43.23	43.23	43.23
	a) Basic & Diluted EPS before extraordinary Items (Rs.)	(6.64)	(32.97)	(5.62)	(28.63)	(29.36)	(105.02)
	b) Basic & Diluted EPS after extraordinary Items (Rs.)	(6.64)	(32.97)	(5.62)	(28.63)	(29.36)	(105.02)

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Notes to Statement of Unaudited financial results for the quarter ended December 31, 2025:

1	These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
2	These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on January 27, 2026 and approved by the Board of Directors in its meeting held on January 27, 2026. The Statutory Auditors have expressed an unqualified audit opinion. The review report has been filed with stock exchange and is available on the Company's website.
3	Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes'. The New Labour Codes has resulted in material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and relevant Accounting Standard, the Company has assessed and accounted incremental impact of Rs. 37.37 Lakhs as Employee Benefits Expense in the statement of profit and loss for the quarter and nine months ended December 31, 2025.
4	The Company has only one reportable business segment as Films Production and Distribution Products in term of Ind AS 108 "Operating Segment". The chief operating officer and chief financial officer(chief operating decision maker) monitors the operating results at one single segment for the purpose of making decision about resource allocation and performance assessment. Accordingly, there are no separate reportable segments as per Ind AS 108. "Operating Segment" prescribed under section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 as amended.
5	Considering the nature of business carried on by the company whereby revenues do not necessarily accrue evenly over the year, the results of the quarter may not be representative of the result for the year. As such, the result of the current quarter is not comparable with result of the corresponding quarter.
6	Tips Films Limited has no subsidiary/ Joint Venture / Associate Company(ies) as on December 31, 2025
7	The Previous period's / Year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.
8	The above unaudited financial results of the Company are available on the Company's and stock exchanges websites (www.tipsfilms.in), BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

Place : Mumbai
Date : January 27, 2026

KUMAR S TAURANI
CHAIRMAN & EXECUTIVE DIRECTOR



TIPS FILMS LIMITED

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**Independent Auditor's Review Report on unaudited quarterly financial results of Tips Films Limited
pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015, as amended.**

**To the Board of Directors of,
Tips Films Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Tips Films Limited ('the Company') for the quarter ended **December 31, 2025** and year to date for the period from **April 1, 2025 to December 31, 2025** (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Maheshwari & Co.

Chartered Accountants

FRN: 105834W

K. K. Maloo
(Partner)
M. No.: 075872



Date: January 27, 2026

Place: Mumbai

UDIN: 26075872BMMJUI9049

Head Office: 10-11, 3rd Floor, Esplanade School Building, 3 A K Naik Marg, Fort, CST, Mumbai 400-001 (M.H.)

Corporate Office: 1302/1303, Solaris One, Vijay Nagar, Opp. Teli Gali, Andheri (East) Mumbai – 400069

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