



VELS FILM INTERNATIONAL LIMITED

CIN: L74999TN2019PLC132235

Dated: 14/11/2025

To,

Listing Department

National Stock Exchange of India Limited

Exchange Plaza, BandraKurla Complex,
Bandra(East), Mumbai-400 051.

NSE SYMBOL: VELS

Sub: Outcome of the Board Meeting pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Unaudited Financial Results for the half year ended on September 30th, 2025 and Limited Review Report of the Statutory Auditors thereon.

Dear Sir/ Madam,

In compliance with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, at their Board Meeting held on today, i.e., on Friday, November 14th, 2025 at the Registered Office of the Company situated at 521/2, Anna Salai, Nandanam, Chennai – 600 035 , Tamil Nadu, India, and which was commenced at 5.00 p.m and concluded at 06.15 p.m has inter-alia considered and approved the following:

1. Considered, approved and taken on record the Unaudited Standalone of the company for the half year ended on September 30th, 2025.
2. Limited Review Report issued by Statutory Auditors for the half year ended on September 30th, 2025.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Unaudited Standalone Financial Results for the half year ended on September 30th, 2025 and Limited Review Report issued by Statutory Auditors for the half year ended on September 30, 2025.

The Board Meeting commenced at 05.00 P.M. and concluded at 06.15 P.M

The aforesaid results are also being disseminated on company's website at www.velsfilminternational.com





VELS FILM INTERNATIONAL LIMITED

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We request you to kindly take the same on record.

Thanking you,

Yours faithfully,

For Vels Film International Limited

SAMPATHKUMAR SUJATHA
COMPANY SECRETARY AND COMPLIANCE OFFICER
M.NO: A32181



Enclosures:

1. **Unaudited Standalone Financial Results for the half Year ended September 30th, 2025 and statement of assets and liabilities and cash flow statement for the half year ended September 30th, 2025.**
2. **Auditor's Limited Review Report for half year ended September 30th, 2025.**



VELS FILM INTERNATIONAL LIMITED

CIN: L74999TN2019PLC132235

Dated: 14/11/2025

To,

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, BandraKurla Complex,
Bandra(East), Mumbai-400051

NSE SYMBOL: VELS

Dear Sir/Madam,

Sub: Submission of Unaudited Standalone Financial Results for the half – year ended on September 30TH, 2025 and Limited Review Report of the Statutory Auditors thereon.

With reference to captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone Financial Results of the company for the half year ended September 30th, 2025 along with Limited Review Report for the half year ended September 30TH, 2025.

Kindly take the above on record.

Yours faithfully,
For Vels Film International Limited

ISHARI KADHIRVELAN GANESH
MANAGING DIRECTOR
DIN: 00269445



Independent Auditor's Review Report on half yearly Unaudited Standalone Financial Information of Vels Film International Limited

To
The Board of Directors
Vels Film International Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Information of **Vels Film International Limited** ('the Company') which comprises of the Balance sheet for the period ended September 30, 2025, the Standalone Statement of Profit & Loss for the half year ended 30th September 2025, the Standalone Statement of cash flows and the attached notes thereon.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards 25 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. Our responsibility is to express a conclusion on this interim financial information based on our review.
3. We conducted our review in accordance with 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. A review of interim financial statement 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited interim financial information, 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.

For S R B R & Associates LLP

Chartered Accountants

FRN: 04997S/S200051

RAJAGOPALAN
SUNDARARAJAN

Digitally signed by
RAJAGOPALAN SUNDARARAJAN
Date: 2025.11.14 18:00:35 +05'30'

R. Sundararajan

Partner

M.No: 029814

14th November 2025, Chennai

UDIN: 25029814BNFUKE8166

VELS FILM INTERNATIONAL LIMITED
No.521/2, Anna Salai, Nandanam, Chennai 600035
CIN: U74999TN2019PLC132235
Balance Sheet as at 30th September 2025

(Rs in Lakhs)

Particulars	As at 30th September 2025	As at 31st March 2025
I. Equity and Liabilities		
(1) Shareholders' funds		
(a) Share capital	1290.80	1290.80
(b) Reserves and surplus	4315.76	4767.23
(2) Non-current liabilities		
(a) Long-term borrowings	3952.99	4741.49
(b) Other Long term liabilities	400.00	400.00
(3) Current liabilities		
(a) Short-term borrowings	3970.62	935.92
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1351.43	396.55
(c) Other current liabilities	15815.94	7599.29
TOTAL	31097.54	20131.29
II. Assets		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	19.82	20.78
(b) Non-current investments	1989.59	1989.59
(c) Deferred tax assets (net)	3.81	5.15
(d) Long-term loans and advances	1094.56	1142.01
(e) Other non-current assets	419.15	417.95
(2) Current assets		
(a) Inventories	22098.83	10405.38
(b) Trade receivables	1187.02	1459.78
(c) Cash and bank balances	9.37	2370.62
(d) Short-term loans and advances	64.12	271.53
(e) Other current assets	4211.27	2048.48
TOTAL	31097.54	20131.29

For Vels Film International Limited

Ishari Ganesh Kadhivelan
Managing Director
DIN: 00269445



14th November 2025, Chennai

Statement of Profit and Loss for the period ended 30th September 2025

(Rs in Lakhs)

Particulars	Six months ended			For the year ended 31st March 2025
	For the Period ended 30th September 2025	For the period ended 31st March 2025	For the period ended 30th September 2024	
I. Revenue from operations	135.45	1995.00	1431.61	3426.61
II. Other income	4.52	2402.85	147.26	2550.12
III. Total Income (I+II)	139.97	4397.85	1578.87	5976.72
IV. Expenses				
Direct Costs	11738.06	3751.78	3237.79	6989.57
Changes in inventories of work-in-progress	(11693.45)	(1997.25)	(1646.71)	(3643.97)
Employee benefit expenses	30.18	70.01	2.63	72.64
Finance costs	228.36	379.16	162.01	541.16
Depreciation and amortization expense	3.82	5.42	4.80	10.23
Other expenses	283.14	(147.64)	377.79	230.15
Total Expenses	590.11	2061.47	2138.31	4199.78
V. Profit before exceptional and extraordinary items and tax (III - IV)	(450.14)	2336.38	(559.44)	1776.94
VI. Exceptional items			-	-
VII. Profit before extraordinary items and tax (V - VI)	(450.14)	2336.38	(559.44)	1776.94
IX. Profit before tax (VII- VIII)	(450.14)	2336.38	(559.44)	1776.94
X. Tax expense:				
(a) Current Tax Expense for the year	-	51.00	-	51.00
(b) Deferred Tax	(1.34)	4.77	(358.39)	(353.62)
(c) Excess/ Short provision of tax relating to earlier years	-	(12.14)	-	(12.14)
XI. Profit (Loss) for the period from continuing operations (IX-X)	(451.47)	2278.01	(917.83)	1360.19
XII. Profit/(loss) from discontinuing operations	-	-	-	-
XIII. Tax expense of discontinuing operations	-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV. Profit (Loss) for the period (XI + XIV)	(451.47)	2278.01	(917.83)	1360.19
XVI. Earnings per equity share:				
(1) Basic	(3.50)	17.65	(7.11)	10.54
(2) Diluted	(3.50)	17.65	(7.11)	10.54

For Vels Film International Limited

Ishari Ganesh Kadhivelan
Managing Director
DIN: 00269445

14th November 2025, Chennai



VELS FILM INTERNATIONAL LIMITED
No.521/2, Anna Salai, Nandanam, Chennai 600035
CIN: U74999TN2019PLC132235

Cash Flow Statement for the period ended 30th September 2025

(Rs in Lakhs)

Particulars	For the year ended 30th September 2025		For the year ended 31st March 2025	
CashFlow From Operating Activities				
Net Profit before Tax and Extra-ordinary Items		(450.14)		1776.94
Adjustments for:				
Depreciation	3.82		10.23	
Interest and Finance Charges	228.36		541.16	
Profit on sale of investments	-		(2301.30)	
Interest Income	1.83		(247.29)	
		230.35		(1997.20)
Operating Profit Before Working Capital Change		(219.78)		(220.26)
Adjustments For				
(Increase) / Decrease in Inventory	(11693.45)		(3643.97)	
(Increase) / Decrease in Trade Receivables	272.77		(802.76)	
(Increase) / Decrease in short term loans and advances	207.42		(209.64)	
(Increase) / Decrease in Non-Current Assets	(1.20)		18.24	
(Increase) / Decrease in Current Assets	(2162.79)		680.58	
Increase / (Decrease) in Trade Payables	954.88		(665.71)	
Increase / (Decrease) in other Current Liabilities	8216.65		1762.83	
Increase / (Decrease) in short term borrowings/ provisions	3034.70		(2241.98)	
Increase / (Decrease) in non-current liabilities		(1171.03)	-	(5102.40)
Income Tax paid/ provision		-		(183.16)
Net Cash Used in/ from operating Activities (A)		(1390.81)		(5505.81)
Cash Flow From Investing Activities				
Purchase of Property, Plant and Equipment and Intangible Assets	(2.85)		(4.99)	
Receipts from the repayment of Loans and Advances	47.45		4163.34	
Proceed from sale on Investment	-		2751.30	
Interest received	1.83		247.29	
Net Cashflow from Investing Activities (B)		46.43		7156.95
Cash Flow from Financing Activities				
Repayment of Borrowings	(788.50)		697.04	
Finance Charges paid	(228.36)		(541.16)	
Net cashflow from Financing Activities (C)		(1016.86)		155.87
Net Increase/(Decrease) in Cash & Cash Equivalents (A)+(B)+(C)		(2361.25)		1807.01
Cash and Cash Equivalents at the Beginning of the year		2370.62		563.61
Cash and Cash Equivalents at the end of the year		9.37		2370.62
Note : Cash and Cash Equivalents				
Cash and cash Equivalents as above		9.37		2370.62
Cash and Bank Balances as per Balance Sheet		9.37		2370.62

Note: The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in AS 3.

For Vels Film International Limited

Ishari Ganesh Kadhivelan
Managing Director
DIN: 00269445

14th November 2025, Chennai



VELS FILM INTERNATIONAL LIMITED

CIN: U74999TN2019PLC132235

Statement of Standalone Financial Results for the period ended 30th September, 2025

Note for Standalone Financials Results

1. The financial Results are prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
2. The above unaudited standalone financial results of Vels Film International Limited (the company) for the period ended 30th September, 2025 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 14th November, 2025. Mr. Ishari Ganesh Kadhirvelan, Managing Director of the company is authorised by the board of directors to sign the financial results.
3. The Company is in the business of production, distribution and/ or exhibition of films and motion pictures. As the Company collectively operates only in one business segment and there is no other business or geographical segment which fulfils the criteria of 10% or more of the combined revenue, the segment reporting under Accounting Standard 17 does not apply to the Company.
4. The statutory auditors of the Company have carried out limited review for the period ended 30th September 2025 and have expressed an unmodified opinion. The financial results have been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standards prescribed under section 133 of the Companies Act, 2013 with relevant rules thereunder and the terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. Previous year/ period figures have been regrouped/ rearranged wherever necessary, to make them comparable with the figures of the current period.
6. No investor complaints were recorded or received during the year and any previous year. Consequently, here are no unresolved complaints.
7. No dividends were declared during the year by the Company.

For Vels Film International Limited

Ishari Ganesh Kadhirvelan
Managing Director
DIN: 00269445
Place: Chennai
Date: 14-11-2025

