

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 Financial Results for Half year ended September 30, 2024

Particulars	Half Year Ended		Year Ended
	For the period ending September 30, 2024	For Half year ended March 31, 2024	
	Unaudited	Unaudited	Audited
1 Revenue from Operations	1,751.01	1,391.90	805.95
2 Other Income	12.75	13.86	0.46
3 Total Revenue (1+2)	1,763.76	1,405.76	806.41
4 Expenses			
a) Cost of Technical Contractors & Professionals	401.41	544.29	465.68
b) Employee Benefits expense	496.93	196.97	19.12
c) Finance Costs	21.99	27.11	16.25
d) Depreciation and amortization expense	97.85	117.78	19.16
f) Other expenses	419.14	268.88	183.24
Total Expenses	1,437.32	1,155.03	703.45
5 Profit before Tax (3-4)	326.44	250.73	102.96
6 Tax Expense			
a) Current Tax	48.96	61.28	10.24
b) Deferred Tax Expense / (Income)	33.20	8.00	9.38
7 Profit for the period (5-6)	244.28	181.45	83.34
8 Paid up equity share capital (Face value: Rs.1 per share)	293.00	215.00	215.00
9 Other equity			
10 Earnings per share (of Rs.10 each)			
Basic (Not annualised)	0.83	0.84	0.39
Diluted (Not annualised)	0.83	0.84	0.39

(Rs. in lakhs)

Date: 21/10/2024
Place: Mumbai



For Picturepost Studios Limited

(Signature)

Rarish Tekriwal
Managing Director
DIN: 03530041

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(Rs. in lakhs)

	As At September 30, 2024	As At March 31, 2024
	(Unaudited)	(Audited)
A. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	293.00	215.00
(b) Other equity	2,283.53	454.92
Subtotal-Equity	2,576.53	669.92
2 Liabilities		
I Non current liabilities		
(a) Deferred Tax Liabilities (Net)	50.58	17.38
Sub total-Non-Current liabilities	50.58	17.38
II Current liabilities		
(a) Financial liabilities		
(i) Borrowings	179.29	556.02
(ii) Trade payables		
-Due to Micro, Small and Medium Enterprises	-	-
-Due to Others	674.55	403.29
(b) Other current liabilities	72.69	93.25
(c) Provisions	10.89	7.79
Subtotal-Current Liabilities	937.42	1,060.34
Total Liabilities	987.99	1,077.73
TOTAL EQUITY AND LIABILITIES	3,564.52	1,747.65
B ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	1,414.59	684.65
(b) Capital Work in Progress	8.08	-
(c) Investments	202.18	202.18
(d) Other non-current assets	96.80	31.15
Subtotal-Non-Current Assets	1,721.65	917.97
2 Current Assets		
(a) Financial assets		
(i) Trade receivables	1,295.48	746.98
(ii) Cash and cash equivalents	56.98	4.39
(b) Other current assets	490.40	78.30
Subtotal-Current Assets	1,842.87	829.68
TOTAL ASSETS	3,564.52	1,747.65

Date: 21/10/2024
Place: Mumbai



For Picturepost Studios Limited

Parish Tekriwal
Managing Director
DIN: 03530041

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(Rs. in lakhs)

	For the period ending September 30, 2024	For 11 July 2023 to 31 March, 2024
A. Cash flow from operating activities		
Profit before tax	326.45	353.70
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and amortisation expense	97.85	136.93
Finance costs	21.99	43.36
Interest	(0.02)	(1.02)
Rent Received	(12.50)	(12.50)
	107.31	166.77
Operating profit before working capital changes	433.76	520.47
Adjustments for:		
Decrease/ (Increase) in trade receivables	(548.50)	(746.98)
Decrease/(Increase) in other current assets	(412.10)	(78.30)
Increase / (Decrease) in Short Term provisions	3.10	7.79
Increase / (Decrease) in trade payables	271.26	403.29
Increase / (Decrease) in current liabilities	(20.57)	93.25
	(706.80)	(320.97)
Cash generated from operations	(273.04)	199.50
(Increase) Decrease in Other Non Current Assets	(65.65)	(31.15)
Direct taxes paid (net)	(48.96)	(71.52)
Net cash flow generated from operating activities (A)	(387.66)	96.83
B. Cash flow from investing activities		
Purchase of property, plant & equipment (Including capital work-in-progress)	(835.87)	(821.58)
Purchase of investments	-	(202.18)
Interest received	0.02	1.02
Rent Income	12.50	12.50
Net cash flow used in investing activities (B)	(823.36)	(1,010.24)
C. Cash flow from financing activities		
Proceeds from issue of Equity Shares	78.00	270.13
Additional Premium on issue of Equity Shares	1,584.32	135.00
Proceeds/(Repayments) of borrowings (net)	(376.73)	556.02
Interest paid	(21.99)	(43.36)
Net cash flow used in financing activities (C)	1,263.60	917.79
Net Increase/(Decrease) in cash & cash equivalents (A + B + C)	52.58	4.38
Cash & cash equivalents - Opening	4.39	-
Cash & cash equivalents - Closing	56.98	4.39
Increase/(decrease) in Cash and Cash equivalents	52.58	4.39

Date: 21/10/2024
Place: Mumbai



For Picturepost Studios Limited

(Signature)
Parish Tekriwal
Managing Director
DIN: 03530041

PICTUREPOST STUDIOS LIMITED
(CIN: U74120MH2015PTC265871)

Notes:

1. The above Financial results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on October 21, 2024.
2. The statement includes the results for the half year ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and period from July 11, 2023 to September 30, 2023 ended.
3. The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
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 Company has completed Initial Public Offer of 78,00,000 fresh issue of Equity Shares of the face value of Rs. 1 each at an issue price of Rs.24 Per Equity share.
The Equity shares of the company were allotted on 8th august, 2024 and were listed on 9th august, 2024 on National Stock Exchange of India Limited.
7. The proceeds from the IPO is Rs.18.72 crores. The objects for the utilization is as follows:

(Rs. In lakhs)

Sr. No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount
1	IPO Issue Expenses	209.68	209.68	-
2	Funding of capital expenditure requirements of our Company towards purchase of equipment and Software	803.76	769.50	34.26
3	Repayment/prepayment of all or certain of our borrowings availed by our Company	500.00	500.00	-
4	General Corporate Purpose	358.56	358.56	-
	Total	1,872.00	1,837.74	34.26

For Picturepost Studios Limited




Parish Tekriwal
Managing Director
DIN: 03530041

Date: 21/10/2024
Place: Mumbai