

A. For Equity Issues

Sr. No. **Name of the issue:** P. B. FILMS LIMITED

1 **Type of issue** Initial Public Offering (IPO) on SME Platform
source: Prospectus of the Company

2 **Issue size** Rs.500.00 Lakhs
Source: Prospectus of the Company

3 **Grade of issue alongwith name of the rating agency** Since the issue is being made in terms of Chapter XB of the SEBI (ICDR) Regulations, there is no requirement of appointing a IPO Grading agency.
Source: Prospectus of the Company

4 **Subscription level (number of times)** 1.37
Source: Final post-issue report

5 **QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges (See Clause 37 of the SME listing agreement)**

(i) allotment in the issue	NIL
(i) at the end of 1st FY (2015-16)	Not Available
(ii) at the end of 2nd FY (2016-17)	Not Available
(iii) at the end of 3rd FY (2017-18)	Not Available

Source: BSE(SHP)

6 **Financials of the issuer (as per the annual financial results submitted to stock exchange under clause 43 of SME listing agreement)**

(Rs. in lakhs)			
Parameters	1st FY (2015-16)	2nd FY (2016-17)	3rd FY (2017-18)
Income from operations	250	31.31	0
Net Profit for the period	-28.49	-28.49	-6.87
Paid-up equity share capital	1441.76	1441.76	1441.76
Reserves excluding revaluation reserves	31.57	3.09	-3.78

Source: BSE

7 **Trading status in the scrip of the issuer (whether frequently traded (as defined under Regulation 2 (j) of SEBI (SAST) Regulations, 2011) or infrequently traded/ delisted/ suspended by any stock exchange, etc.)**

(i) at the end of 1st FY (2015-16)	Frequently Traded
(ii) at the end of 2nd FY (2016-17)	Frequently Traded
(iii) at the end of 3rd FY (2017-18)	Frequently Traded

Source: BSE

8 **Change, if any, in directors of issuer from the disclosures in the offer document (See Clause 32 of the SME listing agreement)**

Particulars	Name of Director	Appointed/Resigned
(i) at the end of 1st FY (2015-16)		NA
(ii) at the end of 2nd FY (2016-17)		NA
(iii) at the end of 3rd FY (2017-18)		NA

Source: MCA

9 **Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Clause 43(IV) (e) of the listing agreement)**

Particulars	(i) as disclosed in the offer document	(ii) Actual implementation upto FY 2015-16 from the Issue	(iii) Reasons for delay in implementation, if any
To finance the estimated expenditure of production of two films	333.38	333.38	NA
Publicity and Distribution of two films	106.50	106.50	
General Corporate Purpose	25.12	25.12	
To meet the expenses of the Issue	35.00	28.18	
Total	500.00	493.18	

10 **Status of utilization of issue proceeds (as submitted to stock exchanges under Clauses 43, 45 and 46 of the listing agreement)**

(Rs. In Lakhs)					
Expenditure Items	(i) As disclosed in the offer document	Already Incurred	(ii) Actual utilization Fiscal Year 2018	Total	(iii) Reason for Deviation
To finance the estimated expenditure of production of two films	333.38	0	0	333.38	

To purchase rights of One (1) films	0	0	250.00	-250	Company has purchased a rights of their film Aashiqui from Eskay Movies.
Publicity and Distribution of two films	106.5	0	0	106.5	
General Corporate Purpose	25.12	0	0	25.12	
Inter Corporate Loans	0	0	215	-215	The funds are temporarily parked as interest bearing loans
To meet the expenses of the Issue	35.00	6.82	28.18	0	
TOTAL	500	6.82	493.18	0	

Source: Financial Results of the company

11 **Comments of monitoring agency** Not Applicable as the issue size was less than Rs. 500 crores

12 **Price- related data**

Issue price (Rs): Rs. 10/-

Price parameters	At close of listing day (September 22, 2015)	At close of 30th calendar day (October 21, 2015) from listing day	At close of 90th calendar day from listing day (December 14, 2015)	As at the end of 1st FY after the listing of the issue (2015-16)			As at the end of 2nd FY after the listing of the issue (2016-17)			As at the end of 3rd FY after the listing of the issue (2017-18)		
				Closing price (March 16, 2016)	High (during the FY) (October 08, 2015)	Low (during the FY) (March 04, 2016)	Closing price (Jan 30, 2017)	High (during the FY) (August 31, 2016)	Low (during the FY) (April 13, 2016)	Closing price (February 28, 2018)	High (during the FY) (May 02, 2017)	Low (during the FY) (August 24, 2017)
Market Price (BSE)	9.50	8.80	8.00	5.00	10.79	4.12	6.43	11.25	5.43	2.48	5.86	1.43
Index (of the Designated Stock Exchange): BSE Sensex	25,651.84	27,287.66	25,150.35	24,682.48	26,845.81	24,646.48	27,849.56	28,452.17	25,626.75	34,184.04	29,921.18	31,596.06
Sectoral Index (BSE Realty Index)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A

Note: The Company belongs to the Movies & Entertainment Sector and there is no index for this particular Industry

Source: BSE

Note: 1. Where the 30th day / 90th day / March 31 of a particular year falls on a BSE trading holiday, the immediately following trading day has been considered.

2. Where the 30th day / 90th day / March 31 of a particular year falls on the day when there is no trade in equity share of the Company, preceding trading day has been considered.

13 **Basis for Issue Price and Comparison with Peer Group & Industry Average (Source of accounting ratios of peer group and industry average may be indicated; source of the accounting ratios may generally be the same, however in case of different sources, reasons for the same may be indicated)**

Accounting ratio	Name of company	As disclosed in the offer document (See Clause (2) (VII) (K) of Schedule VIII to SEBI (ICDR) Regulations, 2009) as on March 2015	At the end of 1st FY (2015-16)#	At the end of 2nd FY (2016-17)#	At the end of 3rd FY (2017-18) #
EPS (Basic & before Extraordinary Items)	Issuer: P.B.Films Limited	0.13	0.05	-0.2	-0.05
	Peer Group:				
	Sri Adhikari Brothers Television Network Limited	1.40	0.07	1.21	-15.09
	Balaji Telefilms Limited	1.90	-0.45	-3.71	-4.95
	Encash Entertainment Limited	0.05	0.07	0.04	0.01
	Industry Avg:	1.12	-0.36	-2.49	N.A
P/E	Issuer: P.B.Films Limited	76.92	100.00	-32.15	-49.6
	Peer Group:				
	Sri Adhikari Brothers Television Network Limited	179.14	4072.86	210.29	-1.04
	Balaji Telefilms Limited	36.32	-244.44	-25.62	-26.33
	Encash Entertainment Limited	844.00	420.71	646.25	2585
	Industry Avg:	353.15	3968.65	400.09	834.29
RoNW (%)#	Issuer: P.B.Films Limited	1.07	0.52	-1.97	-0.48
	Peer Group:				
	Sri Adhikari Brothers Television Network Limited	1.99	13.29	4.36	-107.60
	Balaji Telefilms Limited	0.50	-0.01	-5.57	-0.05
	Encash Entertainment Limited	0.20	2.94	0.16	0.00
	Industry Avg:	0.90	14.26	-1.16	-107.63
NAV per share based on balance sheet	Issuer: P.B.Films Limited	10.38	1.02	1.00	1.00
	Peer Group:				
	Sri Adhikari Brothers Television Network Limited	68.00	264.31	276.37	139.97
	Balaji Telefilms Limited	66.30	352.33	331.67	421.67
	Encash Entertainment Limited	24.38	2.42	24.28	24.32

Industry Avg:	52.89	617.45	616.13	569.75
<i># Sourced from the Annual Report of the Company for the relevant fiscal year except for share price information which has been sourced from BSE website. Key ratios for the Company have been calculated on the basis of Consolidated financial information as follows: (i) EPS - Fully diluted EPS as reported by the Company in its Annual Report</i>				
<i>(ii) P/E is computed based on the closing price of the shares of the Company as on the fiscal year end (on Bombay Stock Exchange) divided by the EPS for the year as reported in the annual report / company filings</i>				
<i>(iii) Return on Net Worth = Net profit/(loss) after tax / Networth*100; based on annual report / company filings of the Company</i>				
<i>(iv) Net Asset Value per Equity Share = Networth / Number of equity shares outstanding at the end of the year; based on annual report / company filings of the Company</i>				
<i>Note : Industry average has been calculated by taking the average of peer group companies.</i>				

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Any other material information	Nil
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