

General information about company

Scrip code*	000000
NSE Symbol*	BAWEJA
MSEI Symbol*	NOTLISTED
ISIN*	INE0JFJ01011
Name of company	Baweja Studios Limited
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	28-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Production & distribution of film and content
Start date and time of board meeting	28-05-2025 14:32
End date and time of board meeting	28-05-2025 15:35
Whether cash flow statement is applicable on company	Yes

Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion
Whether the company has any related party?		No
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?		No
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public		NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.		NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?		No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		Yes
Latest Date on which RPT policy is updated		28-05-2025
Indicate Company website link for updated RPT policy of the Company		https://www.bawejastudios.com/investors
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		Yes
No. of times funds raised during the quarter		1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The disclosure for default on loans and debt securities is not applicable to the Company.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-10-2024	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	4339	7557.42	
	Other income	29.96	69.8	
	Total income	4368.96	7627.22	
2	Expenses			
(a)	Cost of materials consumed	3214.3	5891.3	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	
(d)	Employee benefit expense	26.36	55.21	
(e)	Finance costs	136.2	190.89	
(f)	Depreciation, depletion and amortisation expense	95.43	120.83	
(g)	Other Expenses			
1	Other Expenses	187.82	248.22	
	Total other expenses	187.82	248.22	

	Total expenses	3660.11	6506.45	
3	Total profit before exceptional items and tax	708.85	1120.77	
4	Exceptional items	0	0	
5	Total profit before tax	708.85	1120.77	
6	Tax expense			
7	Current tax	174	272.58	
8	Deferred tax	8.28	19.93	
9	Total tax expenses	182.28	292.51	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	526.57	828.26	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	526.57	828.26	
17	Other comprehensive income net of taxes	0.59	0.59	
18	Total Comprehensive Income for the period	527.16	828.85	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			

21	Details of equity share capital			
	Paid-up equity share capital	1842.7	1842.7	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		8556.89	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	2.86	4.5	
	Diluted earnings (loss) per share from continuing operations	2.86	4.5	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.86	4.5	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.86	4.5	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

1. The above results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 and the recognized accounting practices and policies to the extent applicable and have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on 28th May, 2025.
2. The figures for the half year ended are balancing figures between the audited figures in respect of the full financial year and the audited year to date figures upto the half year end of the respective year. The figures for the previous periods year are re-classified re-arranged /re-grouped, wherever necessary, to confirm with current period classification.
3. In accordance with the Indian Accounting Standards (Ind AS 108), the Company has operated in a single segment i.e. production & distribution of film and content and the results in its standalone financial results.
4. This Result and Auditors Report is available on company Website www.bawejastudios.com as well NSE website www.nseindia.com
5. Consolidated Financial Statements -The Company has incorporated the following entities in which, till date, the Company has neither invested any capital nor have the entities commenced business operations. Accordingly the company has not prepared consolidated financial statements for the year ended 31st March 2025:
Name Country Stake Holding Relation
M/s Baweja studios LLC USA 100% Wholly owned Subsidiary
M/s Three Knot Studio Ltd UK 51% Subsidiary
6. The proceeds of IPO (except for offer for sale) have been utilised till 31st March, 2025 as per the below mentioned table:
Amount in Rs.
Object of the Issue Amount Allocated for the Object Amount Utilised
To meet Public Issue Expenses 7,19,80,000.00 6,81,55,000.00
To meet the working Capital requirements 54,10,00,000.00 57,59,13,000.00
General Corporate Purposes 10,70,20,000.00 7,59,32,000.00
TOTAL 72,00,00,000.00 72,00,00,000.00
7. Investor Complaint for the Half Yearly Period Ended 31-03-2025. Opening 0, Received - 0, Resolved - 0, Closing - 0.

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	409.46
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	729.46
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	0
	Total non-current financial assets	729.46
	Deferred tax assets (net)	38.65

	Other non-current assets	0
	Total non-current assets	1177.57
2	Current assets	
	Inventories	6989.91
	Current financial asset	
	Current investments	0
	Trade receivables, current	7167.62
	Cash and cash equivalents	114.98
	Bank balance other than cash and cash equivalents	100
	Loans, current	390.51
	Other current financial assets	1656.85
	Total current financial assets	9429.96
	Current tax assets (net)	523.86
	Other current assets	663.27
	Total current assets	17607
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	18784.57
	Total current assets	17607
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	18784.57
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	

	Equity share capital	1842.7
	Other equity	8556.89
	Total equity attributable to owners of parent	10399.59
	Non controlling interest	
	Total equity	10399.59
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	45.65
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	45.65
	Provisions, non-current	13.67
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	59.32
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	3067.81
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	13.25

	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1684.42
	Total Trade payable	1697.67
	Other current financial liabilities	18.05
	Total current financial liabilities	4783.53
	Other current liabilities	2188.72
	Provisions, current	1353.41
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	8325.66
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	8384.98
	Total equity and liabilities	18784.57
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-10-2024	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit or (loss)	0.79	0.79
	Total Amount of items that will not be reclassified to profit and loss	0.79	0.79
2	Income tax relating to items that will not be reclassified to profit or loss	0.20	0.20
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.59	0.59

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1120.77
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	92.35
	Adjustments for decrease (increase) in inventories	-5035.51
	Adjustments for decrease (increase) in trade receivables, current	-5023.36
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-363.74
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-315.2
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-302.81
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	1968.18

	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	120.83
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	1184.07
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	53.28
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-7728.47
	Net cash flows from (used in) operations	-6607.7
	Dividends received	0
	Interest paid	-98.47
	Interest received	0
	Income taxes paid (refund)	443.95
	Other inflows (outflows) of cash	0.18
	Net cash flows from (used in) operating activities	-6953

3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	2.73
	Proceeds from sales of investment property	0
	Purchase of investment property	229.81
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	8.55

	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	30.46
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-100
	Net cash flows from (used in) investing activities	-310.63
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	2754.2
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	80.46
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-92.33
	Net cash flows from (used in) financing activities	2581.41

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-4682.22
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-4682.22
	Cash and cash equivalents cash flow statement at beginning of period	4797.2
	Cash and cash equivalents cash flow statement at end of period	114.98

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. S S R C A & Co.	Yes	31-07-2027

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	02-02-2024
Amount Raised	7200
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if 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	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	The said funds are fully utilised for Issue Related Expenses, Working Capital requirements and General Corporate Purposes of the Company.
Comments of the auditors, if any	None

Signatory Details	
Name of signatory	Harman Baweja
Designation of person	Managing Director
Place	Mumbai
Date	28-05-2025

