

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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
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	29-05-2026 18:08
End date and time of board meeting	29-05-2026 18:20
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

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		01-10-2025	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
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	3344.35	6893.66
	Other income	31.94	57.35
	Total income	3376.29	6951.01
2	Expenses		
(a)	Cost of materials consumed	2337.29	5474.69
(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	37.53	68.3
(e)	Finance costs	162.3	301.89
(f)	Depreciation, depletion and amortisation expense	46.13	92.47
(g)	Other Expenses		
1	Other Expenses	171.38	190.72
	Total other expenses	171.38	190.72

	Total expenses	2754.63	6128.07
3	Total profit before exceptional items and tax	621.66	822.94
4	Exceptional items	0	0
5	Total profit before tax	621.66	822.94
6	Tax expense		
7	Current tax	178.38	220.31
8	Deferred tax	-13.5	-4.75
9	Total tax expenses	164.88	215.56
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	456.78	607.38
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	456.78	607.38
17	Other comprehensive income net of taxes	0.37	-1.01
18	Total Comprehensive Income for the period	457.15	606.37
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0

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		9163.27	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0	0	
	Diluted earnings (loss) per share from continuing operations	0	0	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	2.48	3.29	
	Diluted earnings (loss) per share from discontinued operations	2.48	3.29	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.48	3.29	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.48	3.29	
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 29th May, 2026.
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 Auditor's 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 Three Knot Studio Ltd	UK	51%	Subsidiary
6. Investor Complaint for the Year Ended 31-03-2026. 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	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	318.08
Capital work-in-progress	
Investment property	
Goodwill	0
Other intangible assets	0
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	729.46
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	
1	
2	

3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	
	Total non-current financial assets	729.46
	Deferred tax assets (net)	43.74
	Other non-current assets	
1		
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	
	Total non-current assets	1091.28
2	Current assets	
	Inventories	8795.67
	Current financial asset	
	Current investments	0
	Trade receivables, current	5849.94
	Cash and cash equivalents	110.94
	Bank balance other than cash and cash equivalents	0
	Loans, current	404.55
	Other current financial assets	
1	Other current financial assets	637.93

2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	637.93
	Total current financial assets	7003.36
	Current tax assets (net)	284.04
	Other current assets	
1	Other current assets	1453.11
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	1453.11
	Total current assets	17536.18
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	18627.46
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1842.7
	Other equity	9163.27
	Total equity attributable to owners of parent	11005.97

	Non controlling interest	
	Total equity	11005.97
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	321.69
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	321.69
	Provisions, non-current	17.22
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		

4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	338.91
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	3519.05
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	51.69
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1118.35
	Total Trade payable	1170.04
	Other current financial liabilities	
1	Other current financial liabilities	9.48
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	9.48
	Total current financial liabilities	4698.57
	Other current liabilities	
1	Other current liabilities	2449.97
2		
3		
4		

5		
	Details of other current liabilities	
	Total of other current liabilities	2449.97
	Provisions, current	134.04
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	7282.58
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	7621.49
	Total equity and liabilities	18627.46
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	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 and loss	0.49	-1.35
	Total Amount of items that will not be reclassified to profit and loss	0.49	-1.35
2	Income tax relating to items that will not be reclassified to profit or loss	0.12	-0.34
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	0.37	-1.01

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	822.94
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	14.4
	Adjustments for decrease (increase) in inventories	-1805.76
	Adjustments for decrease (increase) in trade receivables, current	1317.68
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-789.83
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	1049.22
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-527.62
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	261.25
	Adjustments for increase (decrease) in other non-current liabilities	0

	Adjustments for depreciation and amortisation expense	92.47
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-1281.93
	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	36.82
	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)	528.33
	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)	-1178.61
	Net cash flows from (used in) operations	-355.67
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	159.12
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-514.79
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	1.13
Proceeds from sales of investment property	0
Purchase of investment property	0
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	14.05
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	6.52
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	100
	Net cash flows from (used in) investing activities	91.34
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	727.28
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	293.47
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-14.4
	Net cash flows from (used in) financing activities	419.41
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-4.04
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	-4.04

	Cash and cash equivalents cash flow statement at beginning of period	114.98
	Cash and cash equivalents cash flow statement at end of period	110.94

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 Consolidated 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

