

# PERFECT-OCTAVE MEDIA PROJECTS LIMITED

CIN- L74999MH1991PLC063275

REG.OFC.-Gala No. 11, 02nd Floor, Kapadia Industrial Premises, 123/24,  
Andheri Kurla Road, Andheri (East), Mumbai - 400 093

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website - <http://www.insyncmusic.net/>

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13<sup>th</sup> February, 2026

To,

**BSE Limited**

Corporate Relations Department,

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400001

**Security Code: 521062**

**Security ID: OCTAVE**

**Sub: Outcome of Board Meeting held on 13<sup>th</sup> February, 2026**

Dear Sir,

With reference to above, kindly find enclosed herewith the following:

Pursuant to the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held on 13<sup>th</sup> February, 2026 has:

Considered and approved the Unaudited Financial Results of the Company for the quarter ended 31<sup>st</sup> December, 2025. The Statutory Auditors have carried out Limited Review for the said quarter.

An extract of the Unaudited Financial Results along with Limited Review Report for the Quarter ended 31<sup>st</sup> December, 2025 is enclosed herewith.

The meeting of the Board of Directors commenced at 3.00 P.M. and concluded at 7.00 P.M.

Kindly make a note of the same and acknowledge.

Thanking You.

**For Perfect-Octave Media Projects Ltd**

  
K Ganeshkumar  
Managing Director  
(DIN: 00650784)

**Encl:** As above

**Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2025**

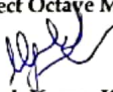
(Rs In Lacs)

	Particulars	Quarter Ended				Half Year Ended		Year Ended
		31st December, 2025	30th September 2025	30th June 2025	31st December, 2024	31st December, 2025	31st December, 2024	31st March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	3.40	8.80	7.28	8.50	19.48	29.60	76.80
II	Other Income	226.76	0.13	-	1.57	226.88	1.57	0.25
III	<b>Total Income (I+II)</b>	<b>230.16</b>	<b>8.93</b>	<b>7.28</b>	<b>10.07</b>	<b>246.37</b>	<b>31.17</b>	<b>77.05</b>
IV	<b>Expenses</b>							
	a) Cost of Services Rendered	4.25	12.75	12.75	12.75	29.75	29.75	34.00
	b) Employee benefits expense	13.53	4.83	4.70	4.70	23.06	13.78	19.40
	c) Finance Costs	-	-	-	0.01	-	0.81	2.18
	d) Depreciation and amortisation expenses	-	-	-	-	-	-	-
	e) Other Expenses	65.05	4.56	5.74	1.70	75.35	14.98	20.38
	<b>Total Expenses (IV)</b>	<b>82.83</b>	<b>22.14</b>	<b>23.19</b>	<b>19.16</b>	<b>128.16</b>	<b>59.33</b>	<b>75.95</b>
V	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>147.33</b>	<b>(13.22)</b>	<b>(15.91)</b>	<b>(9.09)</b>	<b>118.21</b>	<b>(28.16)</b>	<b>1.10</b>
VI	Exceptional Items	-	-	-	-	-	-	-
VII	<b>Profit/ (loss) before exceptions items and tax(V-VI)</b>	<b>147.33</b>	<b>(13.22)</b>	<b>(15.91)</b>	<b>(9.09)</b>	<b>118.21</b>	<b>(28.16)</b>	<b>1.10</b>
VIII	<b>Tax Expense:</b>							
	(1) Current Tax	-	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-	-
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>147.33</b>	<b>(13.22)</b>	<b>(15.91)</b>	<b>(9.09)</b>	<b>118.21</b>	<b>(28.16)</b>	<b>1.10</b>
X	<b>Other Comprehensive Income</b>							
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>147.33</b>	<b>(13.22)</b>	<b>(15.91)</b>	<b>(9.09)</b>	<b>118.21</b>	<b>(28.16)</b>	<b>1.10</b>
XII	<b>Paid-up Equity Share Capital (Face Value of the share Rs 10/- each)</b>	<b>3,470.01</b>	<b>3,470.01</b>	<b>3,470.01</b>	<b>3,470.01</b>	<b>3,470.01</b>	<b>3,470.01</b>	<b>3,470.01</b>
XIII	<b>Reserve excluding revaluation reserves as per balance sheet of previous accounting year</b>	-	-	-	-	-	-	-
XIV	<b>Earnings per Share (not annualised) :</b>							
	(1) Basic	0.42	(0.04)	(0.05)	(0.03)	0.34	(0.08)	0.003
	(2) Diluted	0.42	(0.04)	(0.05)	(0.03)	0.34	(0.08)	0.003

**Notes:**

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13/02/2026 and also Limited Review were carried out by the Statutory Auditors.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company has not carried on more than one activity and therefore "Ind AS 108 - Operating Segment" is not applicable to the Company.
- Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

For and on behalf of the Board of Directors of  
 Perfect Octave Media Projects Ltd.

  
 Ganesh Kumar Kuppan  
 Managing Director  
 Mumbai

Date: 13/02/2026

# GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

**MUMBAI:** 2-C, MAYUR APARTMENTS, DADABHAI CROSS RD. NO.3, VILE PARLE (WEST), MUMBAI 400056,  
PH. NO. 022-31210901/31210902.

**DELHI:** 101, KD BLOCK, PITAMPURA, NEAR KOHAT ENCLAVE, NEW DELHI 110034, PH. NO. 011-41045200.

## LIMITED REVIEW REPORT

To,  
The Board of Directors,  
**PERFECT OCTAVE MEDIA PROJECTS LIMITED**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **PERFECT OCTAVE MEDIA PROJECTS LIMITED** ("the Company") for the quarter ended 31<sup>st</sup> December, 2025.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the Indian 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 GUPTA RAJ & CO.  
CHARTERED ACCOUNTANTS  
FIRM NO. 001687N**



A handwritten signature in blue ink, appearing to read "Nikul Jalan", written over a horizontal line.

**NIKUL JALAN (PARTNER)  
Membership No.112353**

**PLACE: Mumbai  
DATED: 13/02/2026  
UDIN:26112353PPWEHO3571**