

13<sup>th</sup> November, 2019

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Rotunda Bldg, Dalal Street,  
Fort, Mumbai- 400 001  
Ph: 022 2272 1233/34  
Fax: 022 2272 3719

**Scrip ID: POOJAENT**

**Scrip Code: 532011**

**ISIN: INE147C01017**

**Sub: Outcome of Board Meeting held on 13<sup>th</sup> November, 2019**

Dear Sir/Madam,

With reference to above caption subject and as per the provision of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we wish to inform you that the Board of Directors of the Company in its Meeting held on November 13, 2019, wherein, inter-alia, has considered and approved the unaudited financial results of the Company for the quarter and half year ended September 30, 2019. Copy of the same alongwith the Limited Review Reports of the Company are enclosed herewith.

The Board Meeting started at 03:00 P.M and concluded at 07:30 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,

**For Pooja Entertainment and Films Limited**



**Swati Sahukara**

**Company Secretary & Compliance Officer**

Enci: a/a

**POOJA ENTERTAINMENT AND FILMS LTD.**

Email  
info@poojaentertainmentandfilms.in  
investor@poojaentertainmentandfilms.in

Website  
poojaentertainmentandfilms.in

Tel. : 022 -2612 1613 / 14  
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REGD. OFF. : POOJA HOUSE, 5TH FLOOR, CTS NO. 892-893, JUHU TARA ROAD, OPP. J. W. MARRIOTT HOTEL, JUHU, MUMBAI - 400 049.  
CIN NO. L99999MH1986PLC040559

# Pooja Entertainment And Films Limited

CIN No. : L99999MH1986PLC040559

Registered Office: POOJA HOUSE, 1ST FLOOR, CTS NO. 892-893,

OPP. J. W. MARRIOTT HOTEL, JUHU TARA ROAD, JUHU,

MUMBAI - 400049

Phone : 022-26121613/14, Fax : 022-26631275, Website : www.poojaentertainmentandfilms.in,

Email : investor@poojaentertainmentandfilms.in

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2019

(Rs. In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended			HALF YEARLY		Year Ended	Quarter Ended			HALF YEARLY		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Revenue :</b>												
a) Revenue from Operations	1,179.96	8.56	392.17	1,188.52	2,936.16	3,269.04	1,179.96	8.56	392.17	1,188.52	2,936.16	3,357.85
b) Other Income	60.24	9.69	0.13	69.93	0.69	199.17	62.92	9.69	0.13	72.61	0.69	199.17
<b>Total Revenue (a+ b)</b>	<b>1,240.20</b>	<b>18.25</b>	<b>392.30</b>	<b>1,258.45</b>	<b>2,936.85</b>	<b>3,468.21</b>	<b>1,242.88</b>	<b>18.25</b>	<b>392.30</b>	<b>1,261.13</b>	<b>2,936.85</b>	<b>3,557.02</b>
<b>2. Expenses</b>												
a) Cost of production and Distribution of films	1,102.47	-	82.62	1,102.47	2,459.32	3,066.83	1,102.47	-	82.62	1,102.47	2,459.32	3,066.83
b) Changes in inventories of Finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
c) Employee Benefits Expense	8.34	8.41	10.49	16.75	20.12	41.27	31.41	30.99	25.45	62.40	49.59	121.83
d) Finance Costs	7.47	9.75	40.48	17.22	114.20	148.80	7.47	9.75	40.48	17.22	114.20	148.81
e) Depreciation and Amortisation Expense	0.42	0.52	0.51	0.94	1.03	2.07	0.42	0.52	0.51	0.94	1.03	2.07
f) Other Expenses	12.32	23.49	71.53	35.81	105.97	256.80	13.01	23.49	71.53	36.50	105.97	261.17
<b>Total Expenses</b>	<b>1,131.02</b>	<b>42.17</b>	<b>205.63</b>	<b>1,173.19</b>	<b>2,700.64</b>	<b>3,515.77</b>	<b>1,154.78</b>	<b>64.75</b>	<b>220.59</b>	<b>1,219.53</b>	<b>2,730.11</b>	<b>3,600.71</b>
<b>3. Profit/(Loss) before tax (1-2)</b>	<b>109.18</b>	<b>(23.92)</b>	<b>186.67</b>	<b>85.26</b>	<b>236.21</b>	<b>(47.56)</b>	<b>88.10</b>	<b>(46.50)</b>	<b>171.71</b>	<b>41.60</b>	<b>206.74</b>	<b>(43.69)</b>
<b>4. Tax expenses</b>												
a) Current tax	14.23	-	36.68	14.23	46.27	-	14.23	-	36.68	14.23	46.27	-
b) Deferred tax (Credit) / Charge	78.42	(1.41)	12.72	77.01	10.45	(57.81)	78.42	(1.41)	12.72	77.01	10.45	(57.81)
c) MAT Credit entitlement	(14.23)			(14.23)			(14.23)			(14.23)		
<b>5. Profit/(Loss) after Tax (3-4)</b>	<b>30.76</b>	<b>(22.51)</b>	<b>137.27</b>	<b>8.25</b>	<b>179.50</b>	<b>10.25</b>	<b>9.68</b>	<b>(45.09)</b>	<b>122.31</b>	<b>(35.41)</b>	<b>150.02</b>	<b>14.12</b>
<b>6. Other Comprehensive Income (OCI)</b>												
i) Items that will not be reclassified to Profit and Loss (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-
ii) Items that will be reclassified to Profit and Loss (net of tax)	-	-	-	-	-	-	1.99	(0.78)	(0.08)	1.41	(0.22)	(0.41)
<b>7. Total Comprehensive Income for the period (5 + 6)</b>	<b>30.76</b>	<b>(22.51)</b>	<b>137.27</b>	<b>8.25</b>	<b>179.50</b>	<b>10.25</b>	<b>11.67</b>	<b>(45.87)</b>	<b>122.23</b>	<b>(34.20)</b>	<b>149.80</b>	<b>13.61</b>
<b>8. Paid up Equity Share Capital (face value of Rs 10/- per share)</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>	<b>453.32</b>
<b>9. Other Equity (Excluding Revaluation Reserves)</b>	-	-	-	-	-	588.25	-	-	-	-	-	569.24
<b>10. Earnings per share (EPS) of Rs.10/- each (not annualised)</b>												
- Basic Rs.	0.68	(0.50)	3.03	0.18	3.95	0.23	0.21	(0.99)	2.70	(0.78)	3.31	0.31
- Diluted Rs.	0.68	(0.50)	3.03	0.18	3.95	0.23	0.21	(0.99)	2.70	(0.78)	3.31	0.31

For Pooja Entertainment and Films Limited

*Deepshikha* *Deshmukh*  
**Deepshikha** Dhiraj Deshmukh  
 Director

DIN No.: 02146210



Place: Mumbai

Date: 13th November, 2019

# Pooja Entertainment And Films Limited

40559

USE, 1ST FLOOR, CTS NO. 892-893, OPP. J

J TARA ROAD, JUHU, MUMBAI - 400049

x : 022-26631275, Website : www.poojaentertainmentandfilms.in,  
ainmentandfilms.in

## Liabilities

(Rs. in Lakhs)

ARTICULARS	STANDALONE		CONSOLIDATED	
	As at September 30, 2019	As at March 31, 2019	As at September 30, 2019	As at March 31, 2019
	Unaudited	Audited	Unaudited	Audited
<b>ASSETS</b>				
Property, Plant and equipment	6.44	7.38	6.44	7.38
Financial Assets				
Investments	128.56	128.56	-	-
Other Financial Assets	11.01	11.01	11.01	11.01
Income Tax Assets (net)	179.08	264.44	179.08	264.44
<b>Non-Current Assets</b>	<b>325.09</b>	<b>411.39</b>	<b>196.53</b>	<b>282.83</b>
<b>Current Assets</b>				
Inventories	3,630.03	4,500.35	3,630.03	4,500.35
Financial Assets				
Trade Receivables	776.43	981.89	814.73	1,073.51
Cash and Cash Equivalents	1.01	12.72	41.48	113.77
Loans	100.00	103.00	157.28	103.00
Other Financial Assets	167.81	173.53	167.81	173.53
Other current assets	874.46	916.76	874.46	916.76
<b>Current Assets</b>	<b>5,549.74</b>	<b>6,688.25</b>	<b>5,685.79</b>	<b>6,880.92</b>
<b>TOTAL ASSETS</b>	<b>5,874.83</b>	<b>7,099.64</b>	<b>5,882.32</b>	<b>7,163.75</b>
<b>LIABILITIES</b>				
Share Capital	453.32	453.32	453.32	453.32
Other Equity	595.24	588.25	533.79	569.24
<b>Equity</b>	<b>1,048.56</b>	<b>1,041.57</b>	<b>987.11</b>	<b>1,022.56</b>
<b>LIABILITIES</b>				
Deferred Tax Liabilities (Net)	217.01	140.00	217.01	140.00
<b>Non-Current Liabilities</b>	<b>217.01</b>	<b>140.00</b>	<b>217.01</b>	<b>140.00</b>
<b>Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	-	482.50	-	482.50
(ii) Trade Payables				
- Due to Micro & Small Enterprises	-	-	-	-
- Due to Other than Micro & Small Enterprises	4,028.32	5,240.13	4,097.26	5,323.25
(iii) Other financial liabilities	14.39	5.25	14.39	5.25
Other current liabilities	566.55	190.19	566.55	190.19
<b>Current Liabilities</b>	<b>4,609.26</b>	<b>5,918.07</b>	<b>4,678.20</b>	<b>6,001.19</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,874.83</b>	<b>7,099.64</b>	<b>5,882.32</b>	<b>7,163.75</b>

For Pooja Entertainment and Films Limited

*Deepshikha Deshmukh*

Deepshikha Dhiraj Deshmukh

Director

DIN No.: 02146210



Date:

# Pooja Entertainment And Films Limited

Registered Office: POOJA HOUSE, 1ST FLOOR, CTS NO. 892-893, OPP. J.W. MARRIOTT HOTEL, JUHU TARA ROAD, JUHU,  
 BAI - 400049  
 Tel : 022-26121613/14, Fax : 022-26631275, Website :  
 www.poojaentertainmentandfilms.in  
 Email : Investor@poojaentertainmentandfilms.in

## CASH FLOW STATEMENT

(Rs. in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	For the period ended September 30, 2019	For the year ended March 31, 2019	For the period ended September 30, 2019	For the year ended March 31, 2019
	Unaudited	Audited	Unaudited	Audited
<b>Cash flow from operating activities</b>				
Profit before tax	85.26	(47.56)	41.60	(43.69)
<b>Adjustments for:</b>				
Investment Written off	-	-	-	-
Depreciation	0.94	2.07	0.94	2.07
Finance Costs	17.08	148.80	17.08	148.81
Interest income	(19.28)	(98.14)	(19.28)	(98.14)
On acquisition of subsidiary	-	-	1.21	(22.89)
<b>Operating profit before working capital changes</b>	<b>84.00</b>	<b>5.17</b>	<b>41.55</b>	<b>(13.84)</b>
<b>Changes in working capital:</b>				
<b>Adjustments for operating assets:</b>				
Decrease/(Increase) in inventories	870.32	(2,067.45)	870.32	(2,067.45)
Decrease/(Increase) in trade receivables	205.46	1,700.38	258.78	1,608.77
Decrease/(Increase) in Loans, Other Financial Assets and Other current Assets	45.30	229.10	(12.01)	229.10
<b>Adjustments for operating liabilities:</b>				
(Decrease)/Increase in trade payables, Other current liabilities and other financial Liabilities	(832.94)	2,008.74	(847.08)	2,091.86
<b>Cash used in operating activities</b>	<b>288.14</b>	<b>1,870.77</b>	<b>270.01</b>	<b>1,862.28</b>
Net Taxes and Income Tax Assets (Net)	<b>84.09</b>	<b>39.02</b>	<b>84.09</b>	<b>39.01</b>
<b>Cash flow inflow/(Outflow) used in operating activities (A)</b>	<b>456.23</b>	<b>1,914.96</b>	<b>395.65</b>	<b>1,887.45</b>
<b>Cash flow from investing activities</b>				
Purchase of Fixed assets	-	-	-	-
Interest received	25.00	98.14	25.00	98.14
Purchase of Long Term Investments	0.00	(128.56)	-	-
<b>Cash flow from investing activities (B)</b>	<b>25.00</b>	<b>(30.42)</b>	<b>25.00</b>	<b>98.14</b>
<b>Cash flow from financing activities</b>				
Proceeds/(Repayment) from short-term borrowings (Net)	(482.50)	(1,797.51)	(482.50)	(1,797.51)
Finance Costs	(10.44)	(148.80)	(10.44)	(148.81)
<b>Cash flow (Outflow)/inflow from financing activities (C)</b>	<b>(492.94)</b>	<b>(1,946.31)</b>	<b>(492.94)</b>	<b>(1,946.32)</b>
<b>Net (decrease)/Increase in cash and cash equivalents (A+B+C)</b>	<b>(11.71)</b>	<b>(61.78)</b>	<b>(72.29)</b>	<b>39.27</b>
Cash and cash equivalents at the beginning of the year	12.72	74.50	113.77	74.50
Cash and cash equivalents at the end of the year	1.01	12.72	41.48	113.77

For and on behalf of the Board of Directors

Deepshikha Deshmukh

Deepshikha Dhiraj Deshmukh  
 Director

DIN No.: 02146210



Place : Mumbai  
 Date : 13th November 2019



## Pooja Entertainment And Films Limited

CIN No. : L99999MH1986PLC040559

Registered Office: POOJA HOUSE, 1ST FLOOR, CTS NO. 892-893, OPP. J. W.

MARRIOTT HOTEL, JUHU TARA ROAD, JUHU, MUMBAI - 400049

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### Notes:-

- 1) The results of quarter and half year ended 30th September,2019 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November,2019.
- 2) The statutory Auditors of the company have carried out a limited review of the financial results for the quarter ended 30th September,2019.
- 3) The Company has identified Films Distribution/Production as its only primary reportable segment in accordance with the requirements of Ind AS 108, 'Operating Segments'. Accordingly, no separate segment information has been provided.
- 4) This statement has been prepared in accordance with 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.
- 5) The Company is in the process of evaluating the option permitted U/s 115BAA of the Income Tax Act,1961 as introduced by the Taxation Laws (Amendment) Ordinance,2019.
- 6) Previous periods' figures have been regrouped, wherever necessary, to correspond to those of the current period.

Place: Mumbai

Date: 13th November,,2019

For Pooja Entertainment and Films Limited

*Deepshikha Dhiraj Deshmukh*

Deepshikha Dhiraj Deshmukh

Director

DIN No.: 02146210



**JAYANTILAL THAKKAR & CO.**  
CHARTERED ACCOUNTANTS

111 (A), MAHATMA GANDHI ROAD,  
FORT, MUMBAI - 400 023.  
TELEPHONES : 2265 8800  
2265 8900  
FAX : (91 - 22) 2265 8989  
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**INDEPENDENT AUDITORS' REVIEW REPORT  
TO THE BOARD OF DIRECTORS OF POOJA ENTERTAINMENT AND FILMS LIMITED**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Pooja Entertainment and Films Limited** ("the Parent"), which includes its subsidiary (the Parent and its subsidiary together referred to as 'the Group'), for the quarter and half year ended 30<sup>th</sup> September, 2019 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting "prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.
4. The Statement includes the results of:  
Foreign Subsidiary :- Morden Production FZ LLL UAE
5. Other Matters:  
We did not review the interim financial results and other financial information in respect of the subsidiary, whose interim financial results/information reflect total revenues of Rs. NIL, total net loss after tax of Rs. 43.66 lakhs, total comprehensive income of Rs. 42.45 lakhs and cash outflows (net) of Rs.60.58 lakhs, for the quarter and half year ended 30<sup>th</sup> September, 2019 which is certified by the management. According to the information and explanations given to us by the Management, these interim financial results and other financial information are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.



6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the interim financial results/information certified by the management referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



PLACE : Mumbai  
DATE : 13<sup>th</sup> November, 2019.

For JAYANTILAL THAKKAR & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REG. NO. 104133W)

*D. J. Thakkar*

DILIP J. THAKKAR  
PARTNER  
MEMBERSHIP NO. 005369  
UDIN : 19005369AAABHA7828