

ENCASH ENTERTAINMENT LIMITED

Value for Money

CIN : L92413WB2008PLC124559; GSTIN : 19AADCB4721B1Z5

Email id : encashentertainment@gmail.com; Website : www.encashentertainment.com

Ref. No.

Date :

14.11.2025

To,

BSE SME Platform

25th Floor,

P J Towers, Dalal Street,

Fort, Mumbai - 400 001.

SUB: Outcome of Board Meeting

Respected Sir/ Madam,

In terms of the provisions of Regulations 30 (read with part A of Schedule III) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following statements for the half year ended 30th September, 2025, which were approved and taken on record by the Board of Directors at its meeting held on Friday, 14th November, 2025.

1. Unaudited Standalone Financial Results for the half year ended 30th September, 2025.
2. Limited Review Reports for the half year ended 30th September, 2025.

The meeting of the Board of the Directors concluded at 06:00 P.M

This is for your information and records.

Thanking You,

Yours faithfully,

For, Encash Entertainment Limited

S Sachet Saraf
14/11/25



Sachet Saraf
Managing Director
DIN: 01377285

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2025

(Rs in Lakhs)

Particulars	AS ON 30/09/2025	AS ON 31/03/2025
	UNAUDITED	AUDITED
A. EQUITY AND LIABILITY		
1. Shareholders' Fund		
(a) Share Capital	389.650	389.650
(b) Reserve and Surplus	400.710	420.324
Sub-total of Shareholders' Fund	790.360	809.974
2. Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (Net)	(5.057)	-5.057
(c) Other Long term liabilities	69.141	41.735
(d) Trade Payable	-	-
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	19.944	18.376
(d) Long-term provisions	-	-
Sub-total of Non Current Liabilities	84.027	55.054
5. Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	-
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.464	1.568
(c) Other current liabilities	14.473	27.430
(d) Short-term provisions	-	-
Sub-total of Current Liabilities	16.937	28.997
TOTAL EQUITY AND LIABILITIES	891.324	894.025
B. ASSETS		
1. Non-Current Assets		
(a) Fixed Assets	29.220	31.783
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Recievables	38.359	38.359
(iii) Loans & Advances	28.372	27.822
(iv) Other Financial Assets	-	-
(c) Deferred tax assets (net)	-	-
(d) Other non-current assets	4.392	4.392
Sub-total of Non Current Assets	100.343	102.356
2. Current Assets		
(a) Current investments	-	-
(b) Financial Assets		
(i) Inventories	768.823	768.827
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	21.641	21.764
(iv) Short-term loans and advances	0.517	1.078
(c) Other current assets	-	-
Sub-total of Current Assets	790.981	791.668
TOTAL ASSETS	891.324	894.025

Date : 14.11.2025

Place : KOLKATA



12, FREE SCHOOL STREET, KOLKATA - 700016

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs in Lakhs)

Particulars	6 months ended on	6 months ended on	6 months ended on	Year ended on
	30/09/2025	31/03/2025	30/09/2024	31/03/2025
	UnAudited	Audited	UnAudited	Audited
1. Income				
Revenue from Operations	2.310	2.305	2.271	4.576
Other Income	-	-	-	-
Total Revenue	2.310	2.305	2.271	4.576
2. Expenditure				
a. Cost of Materials consumed	0.944	1.236	1.318	2.554
b. Purchase of stock-in-trade	-	-	-	-
c. Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-
d. Employee benefits expense	11.967	9.954	11.217	21.171
e. Finance Cost	-	-	-	-
f. Depreciation and Amortization	2.563	2.877	2.877	5.753
e. Other Expenses	6.451	6.524	6.247	13.474
Total Expenses	21.924	20.590	21.659	42.952
3. Profit / (Loss) before exceptional and extra-ordinary items (1-2)	(19.614)	-18.285	(19.388)	-38.376
4. Exceptional Items	-	-	-	-
5. Profit / (Loss) before extra-ordinary items (3-4)	(19.614)	-18.285	(19.388)	-38.376
6. Extra Ordinary Items	-	-	-	-
7. Profit (+)/ Loss (-) before tax (5+6)	(19.614)	-18.285	(19.388)	-38.376
8. Tax expenses				
Current Tax	-	-	-	-
Deferred Tax	-	0.357	-	0.357
Total Tax Expenses	-	0.357	-	0.357
9. Net Profit (+)/Loss(-) for the period (7-8)	(19.614)	-18.641	(19.388)	-38.733
10. Paid-up equity share capital				
	389.650	389.650	389.650	389.650
(Face Value of the Share shall be indicated)	(F. V. Rs. 10/-)	(F. V. Rs. 10/-)	(F. V. Rs. 10/-)	(F. V. Rs. 10/-)
11. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	400.710	420.434	439.669	420.434
12. (i) Earnings Per Share (before extraordinary items):				
(a)Basic	(0.503)	-0.478	(0.498)	-0.994
(b)Diluted	(0.503)	-0.478	(0.498)	-0.994
16. (ii) Earnings Per Share (after extraordinary items)				
(a)Basic	(0.503)	-0.478	(0.498)	-0.994
(b)Diluted	(0.503)	-0.478	(0.498)	-0.994

Date : 14.11.2025
Place : KOLKATA

Signature
14/11/25



12, FREE SCHOOL STREET, KOLKATA - 700016

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2025

Date :

(Rs in Lakhs)

Particulars	For the current year ended 30.09.2025	For the Previous year ended 31.03.2025
Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss Account	(19.614)	-38.376
Add: Non cash Items		
Depreciation and Amortisation Expenses	2.563	5.753
Operating Profit Before Working Capital Changes	(17.051)	-32.623
Adjusted For:		
Inventories	0.004	0.987
Trade Receivables	-	3.342
Loans and Advances	0.011	0.037
Trade Payable	29.870	6.836
Other Current Liabilities	(12.957)	22.161
Income Tax	-	-
Short Term Provisions	-	-
	16.928	33.362
Cash Flow from Operating Activities (A)	(0.123)	0.739
Cash Flow from Investing Activities		
Purchase/ (Sale) of Investments	-	-
Increase in Non-Current Assets	-	-
Purchase of Fixed Assets	-	-
Cash Flow from Investing Activities (B)	-	-
Cash Flow from Financing Activities		
Increase in Share Capital (Incl. Security Premium)	-	-
Dividend Paid	-	-
Increase/(Decrease) in Long Term Borrowings	-	-
Increase/ (Decrease) in Short term Borrowings	-	-
Tax Expenses Earlier Year	-	-
Cash Flow from Financing Activities (C)	-	-
Net Increase in Cash and Cash Equivalents (A+B+C)	(0.123)	0.739
Opening Balance of Cash and Cash Equivalents	21.763	21.024
Closing Balance of Cash and Cash Equivalents	21.641	21.763

Notes:

- The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on November 14, 2025.
- The above Financial Results compared on the basis of Financial Results prepared from April 01, 2024 to March 31, 2025(Previous Period) and April 01, 2025 to September 30, 2025 (Reporting Period).
- The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company.
- There are no investor complaints received/ pending as on September 30, 2025.
- Previous period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current period.

Date : 14.11.2025

Place : KOLKATA

Sudhanshu
- 14/11/25



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Date :

DECLARATION

(Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015)

Pursuant to the proviso to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended, We, Encash Entertainment Limited, having its Registered office situated at 12, Free School Street, Kolkata - 700016, do hereby declare and confirm that the Audit Report issued by Statutory Auditor of the Company M/s. S L PRASAD & CO, Chartered Accounts, (Firm Registration Number: 332736E) on the Half Yearly unaudited Standalone Financial Results for the half year ended 30th September, 2025 is with Unmodified Opinion(s) and no qualifications and accordingly the statement on impact of audit qualification is not required to be given.

Kindly take the same on your records.

For, Encash Entertainment Limited

S. Saraf
14/11/25



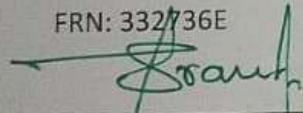
(SACHET SARAF)
Managing Director
DIN: 01377285

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to
The Board of Directors
Encash Entertainment Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Encash Entertainment Limited (the "Company") for the half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "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 and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards ('AS') 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S L PRASAD & CO
Chartered Accountants
FRN: 332736E


SOHAN LAL PRASAD

Proprietor
M. No.: 064828



Date: 14.11.2025
Place: Kolkata