

14th August, 2021

To,
BSE Limited
PhirozeJeejeebhoy 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 14th August, 2021

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 14th August, 2021, wherein, *inter-alia*, has considered and approved the unaudited consolidated and standalone financial results for the quarter ended 30th June, 2021.


Statutory Auditors has given Limited Review Reports on above results also enclosed herewith.

The Board Meeting started at 3:00 P.M and concluded at 3.30 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,
For Pooja Entertainment and Films Limited


Murli Manohar Thanvi
Company Secretary & Compliance Officer

Encl: a/a

POOJA ENTERTAINMENT AND FILMS LTD.

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INFO@POOJAENTERTAINMENTANDFILMS.IN
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WEBSITE
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TEL.: 022-26121613 / 14
FAX : 022-26631275

REGD. OFF. : POOJA HOUSE, 5TH FLOOR, CTS NO. 892-893, JUHU TARA ROAD, OPP. J. W. MARRIOTT HOTEL, JUHU MUMBAI - 400049

CIN NO. L99999MH1986PLC040559

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

**TO THE BOARD OF DIRECTORS
POOJA ENTERTAINMENT AND FILMS LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Pooja Entertainment and Films Limited** (the "Company") for the quarter ended 30th June, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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. 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.



A handwritten signature in black ink, appearing to be "J. Thakkar", written over a horizontal line.

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 Indian Accounting Standards ('Ind 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.

5. Emphasis of Matter - We draw attention to Note no.4 of the accompanying financial results, which describes the management's evaluation of impact of COVID-19 and its consequential effects on the operations of the Company. Our conclusion is not modified in respect of this matter.



PLACE: Mumbai
DATE: 14th August, 2021.

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

DILIP J. THAKKAR
PARTNER

MEMBERSHIP NO.005369
UDIN: 21005369AAAAMH8614

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

**TO THE BOARD OF DIRECTORS
POOJA ENTERTAINMENT AND FILMS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Pooja Entertainment and Films Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 30th June ,2021 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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. 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following subsidiaries:
Foreign Subsidiary:-Modern Production FZ LLL UAE



5. 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. 755.10 lakhs, total profit after tax of Rs. 730.25 lakhs, total comprehensive income of Rs. 740.06 lakhs for the quarter ended 30th June, 2021, 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.
7. Emphasis of Matter - We draw attention to Note no.4 of the accompanying financial results, which describes the management's evaluation of impact of COVID-19 and its consequential effects on the operations of the Company. Our conclusion is not modified in respect of this matter.



PLACE: Mumbai
DATE: 14th August, 2021.

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

DILIP J. THAKKAR
PARTNER
MEMBERSHIP NO.005369
UDIN: 21005369AAAAMI4172



POOJA
ENTERTAINMENT

Pooja Entertainment And Films Limited

CIN No. : L99999MH1986PLC040559

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

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

Email : investor@poojaentertainmentandfilms.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

(Rs. In Lakhs)

PARTICULARS	STANDALONE				CONSOLIDATED			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	30.06.2021	31.03.2021	30.06.2020	31.03.2021	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1. Revenue :								
a) Revenue from Operations	14.98	8.06	20.00	78.91	770.08	84.11	139.90	298.20
b) Other Income	0.01	0.01	1.66	1.68	0.01	0.01	1.66	1.68
Total Revenue (a+ b)	14.99	8.07	21.66	80.59	770.09	84.12	141.56	299.88
2. Expenses								
a) Cost of production and Distribution of films	-	-	-	-	-	-	-	-
b) Changes in inventories of Finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-
c) Employee Benefits Expense	8.31	8.36	3.63	22.24	32.41	32.83	28.13	119.11
d) Finance Costs	-	0.92	0.29	2.17	-	0.92	0.29	2.17
e) Depreciation and Amortisation Expense	0.28	0.28	0.28	1.13	0.28	0.28	0.28	1.13
f) Other Expenses	5.29	27.84	15.46	55.65	6.04	36.31	62.75	111.64
Total Expenses	13.88	37.40	19.66	81.19	38.73	70.33	91.45	234.05
3. Profit/(Loss) before tax (1-2)	1.11	(29.32)	2.00	(0.60)	731.36	13.79	50.11	65.83
4. Tax expenses								
a) Current tax	0.28	(3.50)	0.46	3.75	0.28	(3.50)	0.46	3.75
b) Deferred tax (Credit) / Charge	(0.00)	0.01	(0.60)	0.01	(0.00)	0.01	(0.60)	0.01
c) MAT Credit entitlement	-	-	-	-	-	-	-	-
5. Profit/(Loss) after Tax (3-4)	0.83	(25.84)	2.14	(4.36)	731.08	17.27	50.25	62.07
6. Other Comprehensive Income (OCI)								
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)	-	-	-	-	9.81	(0.21)	0.54	(5.71)
7. Total Comprehensive Income for the period (5 + 6)	0.83	(25.84)	2.14	(4.36)	740.89	17.07	50.79	56.36
8. Paid up Equity Share Capital (face value of Rs 10/- per share)	453.32	453.32	453.32	453.32	453.32	453.32	453.32	453.32
9. Other Equity (Excluding Revaluation Reserves)	-	-	-	3,038.67	-	-	-	3,161.73
10. Earnings per share (EPS) of Rs.10/- each (not annualised)								
- Basic Rs.	0.02	(0.57)	0.05	(0.10)	16.13	0.38	1.11	1.37
- Diluted Rs.	0.02	(0.57)	0.05	(0.10)	16.13	0.38	1.11	1.37

Place : London
Date : 14/08/2021



For Pooja Entertainment And Films Limited

Deepshikha Deshmukh
Deepshikha Deshmukh
Director
DIN No.: 02146210

POOJA ENTERTAINMENT AND FILMS LTD.

Email
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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

Notes:

- 1 The above results of quarter ended 30th June 2021 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August, 2021. The statutory auditors of the company carried out a "Limited Review" of the financial results for the quarter ended 30th June, 2021.
- 2 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.
- 3 The figures of quarter ended 31.03.2021 are the balancing figures between the audited figures of the full financial year and published year to date figures upto the third quarter of the respective financial year.
- 4 The outbreak of COVID-19 has brought disruptions to businesses in view of lockdowns and restrictions in activities. The company is closely monitoring the impact of pandemic on all aspects of its business including on its customers, vendors, employees and business partners. Based on the current estimates, the company expects full recovery of the carrying amount of assets and does not foresee any significant impact on its operations. Nonetheless given the uncertain nature of the spread of infections including the extent and duration, actual in the future may be different from those estimated as at the date of approval of these financial results.
- 5 Previous period's/year's figures have been regrouped/reclassified wherever necessary.



For Pooja Entertainment and Films Limited



Deepshikha Deshmukh
Director
DIN No.: 02146210

Place : London
Dated : 14/08/2021

POOJA ENTERTAINMENT AND FILMS LTD.

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Pooja Entertainment And Films Limited

CIN No. : L99999MH1986PLC040559

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

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

(Rs. In Lakhs)

PARTICULARS	STANDALONE				CONSOLIDATED			
	Quarter Ended			Year Ended	Quarter Ended			Year Ended
	30.06.2021	31.03.2021	30.06.2020	31.03.2021	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1. Total Income from Operation	14.99	8.07	21.66	80.59	770.09	84.12	141.56	299.88
2. Profit/(Loss) from ordinary activities before tax	1.11	(29.32)	2.00	(0.60)	731.36	13.79	50.11	65.83
3. Profit/(Loss) from ordinary activities after Tax *	0.83	(25.84)	2.14	(4.36)	731.08	17.27	50.25	62.07
4 . Total Comprehensive Income for the period	0.83	(25.84)	2.14	(4.36)	740.89	17.07	50.79	56.36
5. Paid up Equity Share Capital (face value of Rs 10/- per share)	453.32	453.32	453.32	453.32	453.32	453.32	453.32	453.32
6. Other Equity (Excluding Revaluation Reserves)	-	-	-	3,038.67	-	-	-	3,161.73
7. Earnings per share (EPS) of Rs.10/- each (not annualised)								
- Basic Rs.	0.02	(0.57)	0.05	(0.10)	16.13	0.38	1.11	1.37
- Diluted Rs.	0.02	(0.57)	0.05	(0.10)	16.13	0.38	1.11	1.37



For Pooja Entertainment and Films Limited

Deepshikha Deshmukh

Deepshikha Deshmukh

Director

DIN No.: 02146210

Place : London
Date : 14/08/2021