



07th August, 2023

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 07th August, 2023

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 at its Meeting held on 07th August, 2023, wherein, inter alia, has considered and approved the following, along with other routine business activities.

- a) The unaudited standalone and consolidated financial results for the quarter ended on 30th June, 2023.
- b) Acceptance of Resignation of Mr. Sairam Ankush Majgaonkar (M. No. A68022) from the post of Company Secretary and Compliance Officer of the Company w.e.f. 18th July, 2023.
- c) Appointment of Ms. Shweta Ramesh Soni (M. No. A65292) as Company Secretary, KMP and Compliance Officer w.e.f. 07th August 2023.

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

The Board Meeting started at 4:00 P.M and concluded at 05.15 P.M.
Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,
For Pooja Entertainment and Films Limited

Omkar Pathak
Chief Financial Officer

Encl: a/a

POOJA ENTERTAINMENT AND FILMS LTD.

Regd. Off. : Pooja House, CTS No. 892-893, Opp. J. W. Marriott Hotel, Juhu Tara Road, Juhu, Mumbai - 400 049.

Email : accounts@pujaentertainment.in • CIN No. L99999MH1986PLC040559 • GST No. 27AAACD1920H2Z1

Tel. : 022 -2612 1613 / 14 Fax : 2663 1275

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Pooja Entertainment and Films Limited (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, 2023 (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 and in compliance with Regulation 33 of the Listing Regulations. 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 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.



PLACE: Mumbai
DATE: 7th August, 2023.

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

D. J. Thakkar

DILIP J. THAKKAR
PARTNER
MEMBERSHIP NO.005369
UDIN: 23005369BGWMWK7151

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Pooja Entertainment and Films Limited 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, 2023 (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 and in compliance with Regulation 33 of the Listing Regulations. 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. 104.26 lakhs, total profit after tax of Rs.77.17 lakhs, total comprehensive income of Rs. 152.61 lakhs for the quarter ended 30th June,2023, which is certified by the management. According to the information and explanations given to us by the Management, this 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: 7th August, 2023.

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

D. J. Thakkar

DILIP J. THAKKAR
PARTNER
MEMBERSHIP NO.005369
UDIN: 23005369BGWMWL1008

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 JUNE, 2023

| PARTICULARS | (Rs. In Lakhs) | | | | | | | |
|---|----------------|---------------------------|------------|------------|---------------|---------------------------|------------|------------|
| | STANDALONE | | | | CONSOLIDATED | | | |
| | Quarter Ended | | | Year Ended | Quarter Ended | | | Year Ended |
| | 30.06.23 | 31.03.23 | 30.06.2022 | 31.03.2023 | 30.06.2023 | 31.03.23 | 30.06.2022 | 31.03.2023 |
| | Unaudited | Audited (Refer Note No.3) | Unaudited | Audited | Unaudited | Audited (Refer Note No.3) | Unaudited | Audited |
| 1. Revenue : | | | | | | | | |
| a) Revenue from Operations | 1,464.98 | 1,611.96 | 790.66 | 4,041.63 | 1,569.24 | 1,641.94 | 1,308.69 | 4,662.27 |
| b) Other Income | 0.77 | 0.26 | 0.05 | 0.43 | 0.77 | 5.05 | 0.05 | 0.43 |
| Total Revenue (a+ b) | 1,465.75 | 1,612.22 | 790.71 | 4,042.06 | 1,570.01 | 1,646.99 | 1,308.74 | 4,662.70 |
| 2. Expenses | | | | | | | | |
| a) Cost of production and Distribution of films | 1,322.70 | 1,520.38 | 540.00 | 3,519.33 | 1,322.70 | 1,518.47 | 1,032.13 | 4,022.30 |
| b) Changes in inventories of Finished goods,Work-in-progress and stock-in-trade | - | - | - | - | - | - | - | - |
| c) Employee Benefits Expense | 15.61 | 12.64 | 8.27 | 44.14 | 42.43 | 38.10 | 33.45 | 147.13 |
| d) Finance Costs | 16.82 | 18.43 | 8.15 | 55.17 | 16.82 | 18.43 | 8.15 | 55.17 |
| e) Depreciation and Amortisation Expense | 0.66 | 0.42 | 0.27 | 1.22 | 0.66 | 0.42 | 0.27 | 1.22 |
| f) Other Expenses | 13.41 | 75.69 | 7.13 | 127.03 | 13.70 | 80.48 | 7.13 | 131.82 |
| Total Expenses | 1,369.20 | 1,627.56 | 563.82 | 3,746.89 | 1,396.31 | 1,655.90 | 1,081.13 | 4,357.64 |
| 3. Profit/(Loss) before tax (1-2) | 96.55 | (15.34) | 226.89 | 295.17 | 173.70 | (8.91) | 227.61 | 305.06 |
| 4. Tax expenses | | | | | | | | |
| a) Current tax | 20.90 | (60.00) | 60.00 | 18.00 | 20.90 | (60.00) | 60.00 | 18.00 |
| b) Deferred tax (Credit) / Charge | (0.43) | 0.26 | (0.59) | (0.41) | (0.43) | 0.26 | (0.59) | (0.41) |
| c) Income Tax Related To Earlier Years | - | - | 0.02 | 0.71 | - | - | 0.00 | 0.71 |
| 5. Profit/(Loss) after Tax (3-4) | 76.08 | 44.40 | 167.46 | 276.87 | 153.23 | 50.83 | 168.20 | 286.76 |
| 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) | - | - | - | - | (0.62) | (3.87) | 22.35 | 46.47 |
| 7. Total Comprehensive Income for the period (5 + 6) | 76.08 | 44.40 | 167.46 | 276.87 | 152.61 | 46.96 | 190.55 | 333.23 |
| 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) | - | - | - | 3,334.74 | - | - | - | 3,786.83 |
| 10. Earnings per share (EPS) of Rs.10/- each (not annualised) | | | | | | | | |
| - Basic Rs. | 1.68 | 0.98 | 3.69 | 6.11 | 3.38 | 1.12 | 3.71 | 6.33 |
| - Diluted Rs. | 1.68 | 0.98 | 3.69 | 6.11 | 3.38 | 1.12 | 3.71 | 6.33 |



For Pooja Entertainment and Films Limited

Deepshikha Deshmukh

Deepshikha Deshmukh

Director

Din No. 02146210

Place: Mumbai

Date: 07th August, 2023

Notes:

- 1 The above audited results as reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 07th Aug, 2023. The Statutory Auditors of the Company have carried out the "Limited Review" of the above results.
- 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 the quarter ended 31st March, 2023 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 4 Previous period's/year's figures have been regrouped/reclassified wherever necessary.

Place : Mumbai

Dated : 07th August, 2023



For Pooja Entertainment and Films Limited
Deepshikha Deshmukh

A handwritten signature in blue ink, appearing to read "Deepshikha Deshmukh".

Director

Din No. 02146210