



14th November, 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 November, 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 at its Meeting held on 14th November, 2021, have approved the unaudited consolidated and standalone financial results for the quarter and half year ended 30th September, 2021 and the same are enclosed herewith.

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 3.50 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.

EMAIL	WEBSITE	
INFO@POOJAENTERTAINMENTANDFILMS.IN	POOJAENTERTAINMENTANDFILMS.IN	TEL.: 022-26121613 / 14
INVESTOR@POOJAENTERTAINMENTANDFILMS.IN		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. L99999MH1986PLCQ40559		

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 and half year ended 30th September , 2021 and year to date from 1st April,2021 to 30th September,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 assets of Rs.1075.59 lakhs as at 30th September,2021 ,total revenues of Rs.756.73 lakhs, total net profit after tax of Rs.265.59 lakhs, total comprehensive income of Rs.270.98 lakhs for the half year ended 30th September, 2021 and net cash inflows of Rs.442.31 lakhs for the period from 1st April,2021 to 30th September,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.3 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.

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



A handwritten signature in blue ink, appearing to read "D. J. Thakkar", with a horizontal line underneath.

**DILIP J. THAKKAR
PARTNER**

**MEMBERSHIP NO.005369
UDIN:21005369AAAVQ7590**

PLACE: Mumbai

DATE: 14th November,2021.

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 and half year ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 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.
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.3 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.



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

D. J. Thakkar

**DILIP J. THAKKAR
PARTNER
MEMBERSHIP NO.005369
UDIN:21005369AAAAVP1462**

PLACE: Mumbai

DATE: 14th November, 2021.

Pooja Entertainment And Films Limited

CIN No : L99999MH1986PLC040559

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

OPP : 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 HALF YEAR AND QUARTER ENDED 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended			HALF YEARLY		Year Ended	Quarter Ended			HALF YEARLY		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue :												
a) Revenue from Operations	12.63	14.98	38.85	27.61	58.85	78.91	11.91	770.08	37.62	781.99	177.52	298.20
b) Other Income	4.77	0.01	0.01	4.78	1.67	1.68	7.12	0.01	0.01	7.13	1.67	1.68
Total Revenue (a + b)	17.40	14.99	38.86	32.39	60.52	80.59	19.03	770.09	37.63	789.12	179.19	299.88
2. Expenses												
a) Cost of production and Distribution of films	-	-	-	-	-	-	442.02	-	-	442.02	-	-
b) Changes in inventories of finished goods, Work in progress and stock in trade	-	-	-	-	-	-	-	-	-	-	-	-
c) Employee Benefits Expense	8.31	8.31	4.26	16.62	7.89	22.24	32.35	32.41	28.24	64.76	56.37	119.11
d) Finance Costs	0.04	-	0.33	0.04	0.62	2.17	0.04	-	0.33	0.04	0.62	2.17
e) Depreciation and Amortisation Expense	0.28	0.28	0.28	0.56	0.56	1.13	0.28	0.28	0.28	0.56	0.56	1.13
f) Other Expenses	6.69	5.29	7.32	11.98	22.78	55.65	6.92	6.04	7.17	12.96	69.92	111.64
Total Expenses	15.32	13.88	12.19	29.20	31.85	81.19	481.61	38.73	36.02	520.34	127.47	234.05
3. Profit/(Loss) before tax (1-2)	2.08	1.11	26.67	3.19	28.67	(0.60)	(462.58)	731.36	1.61	268.78	51.72	65.83
4. Tax expenses												
a) Current tax	0.54	0.28	6.79	0.82	7.25	3.75	0.54	0.28	6.79	0.82	7.25	3.75
b) Deferred tax (Credit) / Charge	(0.01)	(0.00)	0.59	(0.01)	(0.01)	0.01	(0.01)	(0.00)	0.59	(0.01)	(0.01)	0.01
c) MAT Credit entitlement	-	-	-	-	-	-	-	-	-	-	-	-
5. Profit/(Loss) after Tax (3-4)	1.55	0.83	19.29	2.38	21.43	(4.36)	(463.11)	731.08	(5.77)	267.97	44.48	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)	-	-	-	-	-	-	(4.42)	9.81	(4.26)	5.39	(3.72)	(5.71)
7. Total Comprehensive Income for the period (5 + 6)	1.55	0.83	19.29	2.38	21.43	(4.36)	(467.53)	740.89	(10.03)	273.36	40.76	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	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.	0.03	0.02	0.43	0.05	0.47	(0.10)	(10.22)	16.13	(0.13)	5.91	0.98	1.37
Diluted Rs.	0.03	0.02	0.43	0.05	0.47	(0.10)	(10.22)	16.13	(0.13)	5.91	0.98	1.37

Place: London
Date: 14-11-2021



For Pooja Entertainment and Films Limited

Deepshikha Deshmukh

Deepshikha Deshmukh
Director
DIN No.: 02146210

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

Notes -

1) The results of the half year and quarter ended 30th September 2021 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2021. The statutory auditors of the company carried out a "Limited Review" of the financial results for the half year and quarter ended 30th September 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) Impact of COVID 19 has been taken into accounts in year to date financial results. The company also continues to monitor any material impact to future business conditions which may require further modifications.

4) Previous periods' figures have been regrouped, wherever necessary, to correspond to those of the current period

Place: London
Date: 14-11-2021



For Pooja Entertainment and Films Limited

Deepshikha Deshmukh
Director
DIN No.: 02146210

Pooja Entertainment And Films Limited

CIN No. : L99999MH1986PLC040559

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

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

(Rs. In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue :												
a) Revenue from Operations	12.63	14.98	38.85	27.61	58.85	78.91	11.91	770.08	37.62	781.99	177.52	298.20
3. Profit/(Loss) before tax	2.08	1.11	26.67	3.19	28.67	(0.60)	(462.58)	731.36	1.61	268.78	51.72	65.83
5. Profit/(Loss) after Tax	1.55	0.83	19.29	2.38	21.43	(4.36)	(463.11)	731.08	(5.77)	267.97	44.48	62.07
7. Total Comprehensive Income for the period	1.55	0.83	19.29	2.38	21.43	(4.36)	(4.42)	9.81	(4.26)	5.39	(3.72)	(5.71)
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	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.	0.03	0.02	0.43	0.05	0.47	(0.10)	(10.22)	16.13	(0.13)	5.91	0.98	1.37
- Diluted Rs.	0.03	0.02	0.43	0.05	0.47	(0.10)	(10.22)	16.13	(0.13)	5.91	0.98	1.37

1. The above is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended 30th September, 2021 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of Quarterly and Year ended Financial Results are available on the Stock Exchange Website www.bseindia.com and on Company's website www.poojaentertainmentandfilms.in

2. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2021



For Pooja Entertainment and Films Limited

Deepshikha Deshmukh

Deepshikha Deshmukh

Director

DIN No.: 02146210

Place: London

Date: 14-11-2021

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

Statement of Assets and Liabilities

(Rs. in Lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	As at September 30, 2021	As at March 31, 2021	As at September 30, 2021	As at March 31, 2021
	Unaudited	Audited	Unaudited	Audited
I ASSETS				
1 NON CURRENT ASSETS				
(a) Property, Plant and equipment	4.19	4.75	4.19	4.75
(b) Financial Assets				
(i) Investments	128.56	128.56	-	-
(ii) Other Financial Assets	6.51	6.51	6.51	6.51
(c) Income Tax Assets (net)	92.17	149.00	92.17	149.00
Total Non-Current Assets	231.43	288.82	102.87	160.26
2 CURRENT ASSETS				
(a) Inventories	3,239.30	3,255.24	3,239.30	3,255.24
(b) Financial Assets				
(i) Trade Receivables	1,702.91	1,687.60	2,402.68	2,063.35
(ii) Cash and Cash Equivalents	10.19	16.71	454.15	18.36
(iii) Loans	3.00	3.00	63.42	62.59
(iv) Other Financial Assets	173.53	173.53	173.53	173.53
(c) Other current assets	497.15	688.57	497.15	688.57
TOTAL CURRENT ASSETS	5,626.08	5,824.65	6,830.23	6,261.64
TOTAL ASSETS	5,857.51	6,113.47	6,933.10	6,421.90
II EQUITY AND LIABILITIES				
Equity				
(a) Share Capital	453.32	453.32	453.32	453.32
(b) Other Equity	3,041.05	3,038.67	3,435.10	3,161.73
TOTAL EQUITY	3,494.37	3,491.99	3,888.42	3,615.05
Liabilities				
1 NON-CURRENT LIABILITIES				
(a) Deferred Tax Liabilities (Net)	44.19	44.20	44.19	44.20
TOTAL NON-CURRENT LIABILITIES	44.19	44.20	44.19	44.20
2 CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	555.00	290.50	555.00	290.50
(ii) Trade Payables				
- Due to Micro & Small Enterprises	-	-	-	-
- Due to Other than Micro & Small Enterprises	1,136.85	1,679.51	1,818.39	1,864.88
(iii) Other financial liabilities	521.73	506.61	521.73	506.61
(b) Other current liabilities	105.37	100.66	105.37	100.66
TOTAL CURRENT LIABILITIES	2,318.95	2,577.28	3,000.49	2,762.65
TOTAL EQUITY AND LIABILITIES	5,857.51	6,113.47	6,933.10	6,421.90



For Pooja Entertainment and Films Limited

Deepshikha Deshmukh

Deepshikha Deshmukh

Director

DIN No.: 02146210

Place: London

Date: 14-11-2021

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

CASH FLOW STATEMENT

(Rs. in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	For the period ended September 30, 2021	For the period ended March 31, 2021	For the period ended September 30, 2021	For the period ended March 31, 2021
	Unaudited	Unaudited	Unaudited	Unaudited
A. Cash flow from operating activities				
Profit before tax	3.19	(0.60)	268.78	65.83
<u>Adjustments for:</u>				
Depreciation	0.56	1.13	0.56	1.13
Finance Costs	0.04	2.17	0.04	2.17
Interest income	(4.78)	(1.67)	(7.13)	(1.67)
Unrealised Foreign exchange gain (loss)	-	-	5.39	(5.71)
Operating profit before working capital changes	(1.01)	1.03	267.64	61.75
<u>Changes in working capital:</u>				
<u>Adjustments for operating assets:</u>				
Decrease (Increase) in inventories	15.94	(250.00)	15.94	(250.00)
Decrease (Increase) in trade receivables	(15.31)	2,480.20	(339.33)	2,314.71
Decrease (Increase) in Loans, Other Financial Assets and Other current Assets	191.42	(36.76)	190.59	96.39
<u>Adjustments for operating liabilities:</u>				
(Decrease) Increase in trade payables, Other current liabilities and other financial Liabilities	(522.83)	(2,445.40)	(26.66)	(2,305.16)
Cash used in operating activities	(330.78)	(251.96)	(159.46)	(336.84)
Direct Taxes and Income Tax Assets (Net)	56.01	17.50	56.01	17.50
Net cash flow inflow/(Outflow) used in operating activities (A)	(275.78)	(233.43)	164.19	(257.59)
B. Cash flow from investing activities				
Interest received	4.78	1.67	7.13	1.67
Net cash flow from investing activities (B)	4.78	1.67	7.13	1.67
C. Cash flow from financing activities				
Proceeds (Repayment) from short-term borrowings (Net)	264.52	242.67	264.51	242.67
Finance Costs	(0.04)	(2.17)	(0.04)	(2.17)
Net cash flow (Outflow)/inflow from financing activities (C)	264.48	240.50	264.47	240.50
Net (decrease)/Increase in cash and cash equivalents (A+B+C)	(6.52)	8.74	435.79	(15.42)
Cash and cash equivalents at the beginning of the year	16.71	7.97	18.36	33.78
Cash and cash equivalents at the end of the year	10.19	16.71	454.15	18.36
**Cash and cash equivalents comprises of:				
Cash in hand	1.39	1.39	1.39	1.39
Balance with scheduled banks in				
-Current accounts	8.80	15.32	452.76	16.97
	10.19	16.71	454.15	18.36



For and on behalf of the Board of Directors

Deepshikha Deshmukh

Deepshikha Deshmukh

Director

DIN No.: 02146210

Place: London

Date: 14-11-2021