



**12<sup>th</sup> February, 2024**

**To,**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Rotunda Bldg, Dalal Street,  
Fort, Mumbai- 400 001

**Scrip ID: POOJAENT**

**Scrip Code: 532011**

**ISIN: INE147C01017**

**Sub: Outcome of Board Meeting held on 12<sup>th</sup> February, 2024.**

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 12<sup>th</sup> February, 2024, wherein, inter alia, has considered and approved the unaudited standalone and consolidated financial results for the quarter ended as on 31<sup>st</sup> December, 2023.

Copy of the same along with the Limited Review Reports on the above results are enclosed herewith.

The Board Meeting started at 4:00 P.M and concluded at 05.20 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,  
**For Pooja Entertainment and Films Limited**

**Shweta Ramesh Soni**  
**Company Secretary & Compliance Officer**

**Encl: a/a**

**POOJA ENTERTAINMENT AND FILMS LIMITED**

Regd. Off. : Pooja House, 1st Floor, CTS No. 892-893, Opp. J. W. Marriott Hotel, Juhu, Mumbai – 400049  
Email: [cs@poojaentertainment.in](mailto:cs@poojaentertainment.in) | CIN: L99999MH1986PLC040559 | GST No. 27AAACD1920H2Z1  
Tel. No.: 022-2612 1613/14 Fax: 2663 1275 | Website: [poojaentertainmentandfilms.com](http://poojaentertainmentandfilms.com)

**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 31st December, 2023 and year to date results for the period from 1st April, 2023 to 31st December, 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 specified under Section 143(10) of the Companies Act, 2013 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 Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

*D. J. Thakkar*

**DILIP J. THAKKAR**  
**PARTNER**

**MEMBERSHIP NO. 005369**  
**UDIN: 24005369BKABRE2215**

**PLACE: Mumbai**  
**DATE: 12<sup>th</sup> February, 2024**

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulations 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 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 31st December, 2023 and year to date results for the period from 1<sup>st</sup> April, 2023 to 31st December, 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 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 specified under Section 143(10) of the Companies Act, 2013 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 subsidiary: 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 income of Rs. (0.32) Lakhs and Rs.104.62 Lakhs , total net Profit/(loss) after tax of Rs. (27.00) Lakhs and Rs. 23.67 Lakhs and total comprehensive income of Rs. 28.78 Lakhs and of Rs. 86.59 Lakhs for the quarter ended 31<sup>st</sup> December,2023 and year to date results for the period from 1<sup>st</sup> April,2023 to 31<sup>st</sup> December,2023 respectively, 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 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



*D. J. Thakkar*

DILIP J. THAKKAR  
PARTNER  
MEMBERSHIP NO. 005369  
UDIN: 24005369BKABRF7193

PLACE: Mumbai  
DATE: 12<sup>th</sup> February, 2024

# 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.com,

Email : cs@poojaentertainment.in

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

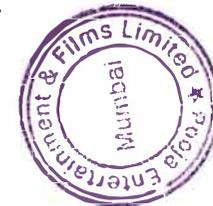
(Rs. In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended		Nine Months Ended		Year Ended	Quarter Ended		Nine Months Ended		Year Ended		
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Revenue :</b>												
a) Revenue from Operations	2,021.70	1,463.59	680.01	4,950.27	2,429.67	4,041.63	2,021.66	1,464.27	716.21	5,055.17	3,020.33	4,662.27
b) Other Income	25.24	0.47	0.09	26.48	0.17	0.43	25.24	0.19	(4.70)	26.20	(4.62)	0.43
<b>Total Income (a+ b)</b>	<b>2,046.94</b>	<b>1,464.06</b>	<b>680.10</b>	<b>4,976.75</b>	<b>2,429.84</b>	<b>4,042.06</b>	<b>2,046.90</b>	<b>1,464.46</b>	<b>711.51</b>	<b>5,081.37</b>	<b>3,015.71</b>	<b>4,662.70</b>
<b>2. Expenses</b>												
a) Cost of production and Distribution of films	1,877.08	1,342.33	608.95	4,542.11	1,998.95	3,519.33	1,877.07	1,342.33	612.49	4,542.10	2,503.83	4,022.30
b) Employee Benefits Expense	12.91	12.56	12.77	41.08	31.50	44.14	39.87	39.73	38.97	122.03	109.03	147.13
c) Finance Costs	11.10	13.86	14.56	41.78	36.74	55.17	11.10	13.86	14.56	41.78	36.74	55.17
d) Depreciation and Amortisation Expense	0.66	0.65	0.27	1.97	0.80	1.22	0.66	0.65	0.27	1.97	0.80	1.22
e) Other Expenses	18.74	12.36	14.37	44.51	51.34	127.03	18.74	12.07	14.36	44.51	51.34	131.82
<b>Total Expenses</b>	<b>1,920.49</b>	<b>1,381.76</b>	<b>650.92</b>	<b>4,671.45</b>	<b>2,119.33</b>	<b>3,746.89</b>	<b>1,947.44</b>	<b>1,408.64</b>	<b>680.65</b>	<b>4,752.39</b>	<b>2,701.74</b>	<b>4,357.64</b>
<b>3. Profit/(Loss) before tax (1-2)</b>	<b>126.45</b>	<b>82.30</b>	<b>29.18</b>	<b>305.30</b>	<b>310.51</b>	<b>295.17</b>	<b>99.46</b>	<b>55.82</b>	<b>30.86</b>	<b>328.98</b>	<b>313.97</b>	<b>305.06</b>
<b>4. Tax expenses</b>												
a) Current tax	31.95	24.25	7.00	77.10	78.00	18.00	31.95	24.25	7.00	77.10	78.00	18.00
b) Deferred tax (Credit) / Charge	(0.01)	(0.02)	(0.07)	(0.46)	(0.67)	(0.41)	(0.01)	(0.02)	(0.07)	(0.46)	(0.67)	(0.41)
c) Income Tax related to Earlier Years	-	-	0.69	-	0.71	0.71	-	-	0.69	-	0.71	0.71
<b>Total Tax Expenses</b>	<b>31.94</b>	<b>24.23</b>	<b>7.62</b>	<b>76.64</b>	<b>78.04</b>	<b>18.30</b>	<b>31.94</b>	<b>24.23</b>	<b>7.62</b>	<b>76.64</b>	<b>78.04</b>	<b>18.30</b>
<b>5. Profit/(Loss) after Tax (3-4)</b>	<b>94.51</b>	<b>58.07</b>	<b>21.56</b>	<b>228.66</b>	<b>232.47</b>	<b>276.87</b>	<b>67.52</b>	<b>31.59</b>	<b>23.24</b>	<b>252.34</b>	<b>235.93</b>	<b>286.76</b>
<b>6. Other Comprehensive Income (Net of Tax)</b>												
i) items that will not be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-
ii) items that will be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	-	55.79	7.75	7.78	62.92	50.34	46.47
<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55.79</b>	<b>7.75</b>	<b>7.78</b>	<b>62.92</b>	<b>50.34</b>	<b>46.47</b>
<b>7. Total Comprehensive Income for the period (5 + 6)</b>	<b>94.51</b>	<b>58.07</b>	<b>21.56</b>	<b>228.66</b>	<b>232.47</b>	<b>276.87</b>	<b>123.31</b>	<b>39.34</b>	<b>31.02</b>	<b>315.26</b>	<b>286.27</b>	<b>333.23</b>
<b>8. Paid up Equity Share Capital (face value of Rs 10/- per share)</b>	<b>3,500.35</b>	<b>453.32</b>	<b>453.32</b>	<b>3,500.35</b>	<b>453.32</b>	<b>453.32</b>	<b>3,500.35</b>	<b>453.32</b>	<b>453.32</b>	<b>3,500.35</b>	<b>453.32</b>	<b>453.32</b>
<b>9. Other Equity (Excluding Revaluation Reserves)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,334.74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,786.83</b>
<b>10. Earnings per share (EPS) of Rs.10/- each (Refer Note no. 3)</b>												
- Basic Rs.	0.27	0.17	0.06	0.65	0.66	0.79	0.19	0.09	0.07	0.72	0.67	0.82
- Diluted Rs.	0.27	0.17	0.06	0.65	0.66	0.79	0.19	0.09	0.07	0.72	0.67	0.82

For Pooja Entertainment and Films Limited

*Pooja Bhagnani*

Pooja Bhagnani  
Managing Director  
DIN No.: 00044593



Place: Mumbai  
Date: 12-02-2024

## 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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Email : cs@poojaentertainment.in

### Notes:-

1) The results of the quarter and nine months ended 31st December, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February, 2024. The statutory auditors of the company carried out a "Limited Review" of the financial results for the quarter ended 31st December, 2023.

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) Pursuant to the Board approval on 28th October, 2023 and shareholder's approval on 29th November, 2023 through Postal Ballot, the Company has allotted 3,00,03,000 bonus shares of Rs 10/- each (fully paid up) on 11th December, 2023 to the eligible members of the Company whose names appear in the Register of Members of the Company /List of Beneficial Owners as on the Record Date i.e. 09th December, 2023 in the ratio of 6:1 (six new equity shares for every one existing equity share). The said bonus shares shall rank pari passu in all respects with the existing equity shares of the Company, including dividend. As a result of the bonus issue, the paid-up capital of the Company has increased to Rs 35,00.35 lakhs from Rs 500.05 lakhs. Consequently, in accordance with Ind AS 33 'Earnings Per Share', the earnings per share (Basic and Diluted) have been adjusted for all periods presented.

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

Place: Mumbai  
Date: 12.02.2024



For Pooja Entertainment and Films Limited

A handwritten signature in blue ink that reads "Pooja Bhagnani".

Pooja Bhagnani  
Managing Director  
DIN No.: 00044593