



03rd November, 2023

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 03rd November, 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 03rd November, 2023, wherein, inter alia, has considered and approved the unaudited consolidated and standalone financial results for the quarter and half year ended on 30th September, 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 05.15 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,
For Pooja Entertainment and Films Limited

SHWETA RAMESH SONI
Digitally signed by
SHWETA RAMESH
SONI
Date: 2023.11.03
17:19:04 +05'30'

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 | CIN: L99999MH1986PLC040559 | GST No. 27AAACD1920H2Z1
Tel. No.: 022-2612 1613/14 Fax: 2663 1275 | Website: 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 30th September, 2023 and year to date from 1st April, 2023 to 30th September, 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: 23005369BGWUXU9225**

**PLACE: Mumbai
DATE: 03rd November, 2023**

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 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 30th September, 2023 and year to date from 1st April, 2023 to 30th September, 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 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 assets of Rs.2939.96 lakhs as at 30th September,2023 , total income of Rs.0.68 lakhs and 104.94 lakhs, total net profit/(loss) after tax of Rs.(26.5) lakhs and Rs.50.67 lakhs, total comprehensive income/(loss) of Rs.(18.72) lakhs and Rs.57.81 lakhs for quarter ended 30th September, 2023 and year to date results for the period from 1st April,2023 to 30th September,2023 respectively and net cash outflow of Rs.(0.21) lakhs for the period from 1st April,2023 to 30th September,2023 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: 23005369BGWUXV2578**

**PLACE: Mumbai
DATE: 03rd November, 2023**

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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs .In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended		
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue :												
a) Revenue from Operations	1,463.59	1,464.98	959.00	2,928.57	1,749.66	4,041.63	1,464.27	1,569.24	995.43	3,033.51	2,304.12	4,662.27
b) Other Income	0.47	0.77	0.03	1.24	0.08	0.43	0.19	0.77	0.03	0.96	0.08	0.43
Total Income (a+ b)	1,464.06	1,465.75	959.03	2,929.81	1,749.74	4,042.06	1,464.46	1,570.01	995.46	3,034.47	2,304.20	4,662.70
2. Expenses												
a) Cost of production and Distribution of films	1,342.33	1,322.70	850.00	2,665.03	1,390.00	3,519.33	1,342.33	1,322.70	859.21	2,665.03	1,891.34	4,022.30
b) Employee Benefits Expense	12.56	15.61	10.46	28.17	18.73	44.14	39.73	42.43	36.61	82.16	70.06	147.13
c) Finance Costs	13.86	16.82	14.03	30.68	22.18	55.17	13.86	16.82	14.03	30.68	22.18	55.17
d) Depreciation and Amortisation Expense	0.65	0.66	0.26	1.31	0.53	1.22	0.65	0.66	0.26	1.31	0.53	1.22
e) Other Expenses	12.36	13.41	29.84	25.77	36.97	127.03	12.07	13.70	29.85	25.77	36.98	131.82
Total Expenses	1,381.76	1,369.20	904.59	2,750.96	1,468.41	3,746.89	1,408.64	1,396.31	939.96	2,804.95	2,021.09	4,357.64
3. Profit/(Loss) before tax (1-2)	82.30	96.55	54.44	178.85	281.33	295.17	55.82	173.70	55.50	229.52	283.11	305.06
4. Tax expenses												
a) Current tax	24.25	20.90	11.00	45.15	71.00	18.00	24.25	20.90	11.00	45.15	71.00	18.00
b) Deferred tax (Credit) / Charge	(0.02)	(0.43)	(0.01)	(0.45)	(0.60)	(0.41)	(0.02)	(0.43)	(0.01)	(0.45)	(0.60)	(0.41)
c) Income Tax related to Earlier Years	-	-	-	-	0.02	0.71	-	-	-	-	0.02	0.71
Total Tax Expenses	24.23	20.47	10.99	44.70	70.42	18.30	24.23	20.47	10.99	44.70	70.42	18.30
5. Profit/(Loss) after Tax (3-4)	58.07	76.08	43.45	134.15	210.91	276.87	31.59	153.23	44.51	184.82	212.69	286.76
6. Other Comprehensive Income (Net of Tax)												
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)	-	-	-	-	-	-	7.75	(0.62)	20.21	7.13	42.56	46.47
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-	7.75	(0.62)	20.21	7.13	42.56	46.47
7. Total Comprehensive Income for the period (5 + 6)	58.07	76.08	43.45	134.15	210.91	276.87	39.34	152.61	64.72	191.95	255.25	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							
9. Other Equity (Excluding Revaluation Reserves)	-	-	-	-	-	3,334.74	-	-	-	-	-	3,786.83
10. Earnings per share (EPS) of Rs.10/- each (for respective periods)												
- Basic Rs.	1.28	1.68	0.96	2.96	4.65	6.11	0.70	3.38	0.98	4.08	4.69	6.33
- Diluted Rs.	1.28	1.68	0.96	2.96	4.65	6.11	0.70	3.38	0.98	4.08	4.69	6.33

For Pooja Entertainment and Films Limited



Deepshikha Deshmukh

Deepshikha Deshmukh
Director
DIN No.: 02146210

Place: Mumbai
Date: 03-11-2023

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 quarter and half year ended 30th September 2023 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 03rd November,2023. The statutory auditors of the company carried out a "Limited Review" of the financial results for the quarter and half year ended 30th September 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) Previous periods' figures have been regrouped, wherever necessary, to correspond to those of the current period.

For Pooja Entertainment and Films Limited



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

Deepshikha Deshmukh
Director
DIN No.: 02146210

Place: Mumbai
Date: 03.11.2023

Pooja Entertainment And Films Limited

CIN No. : L99999MH1986PLC040559

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue :												
a) Revenue from Operations	1,463.59	1,464.98	959.00	2,928.57	1,749.66	4,041.63	1,464.27	1,569.24	995.43	3,033.51	2,304.12	4,662.27
3. Profit/(Loss) before tax	82.30	96.55	54.44	178.85	281.33	295.17	55.82	173.70	55.50	229.52	283.11	305.06
5. Profit/(Loss) after Tax	58.07	76.08	43.45	134.15	210.91	276.87	31.59	153.23	44.51	184.82	212.69	286.76
7 . Total Comprehensive Income for the period	58.07	76.08	43.45	134.15	210.91	276.87	39.34	152.61	64.72	191.95	255.25	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	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.	1.28	1.68	0.96	2.96	4.65	6.11	0.70	3.38	0.98	4.08	4.69	6.33
- Diluted Rs.	1.28	1.68	0.96	2.96	4.65	6.11	0.70	3.38	0.98	4.08	4.69	6.33

1. The above is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended 30th September, 2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of quarter and half 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 03rd November, 2023



For Pooja Entertainment and Films Limited

Deepshikha Deshmukh

Deepshikha Deshmukh
Director
DIN No.: 02146210

Place: Mumbai
Date: 03-11-2023

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 30th September, 2023	As at 31st March, 2023	As at 30th September, 2023	As at 31st March, 2023
	Unaudited	Audited	Unaudited	Audited
I ASSETS				
1 NON CURRENT ASSETS				
(a) Property, Plant and equipment	6.20	7.52	6.20	7.52
(b) Financial Assets				
(i) Investments	128.56	128.56	-	-
(ii) Other Financial Assets	18.24	54.42	18.24	54.42
(c) Income Tax Assets (net)	72.81	107.67	72.81	107.67
Total Non-Current Assets	225.81	298.17	97.25	169.61
2 CURRENT ASSETS				
(a) Inventories	3,909.59	5,435.75	3,909.59	5,435.75
(b) Financial Assets				
(i) Trade Receivables	1,700.26	2,051.08	4,081.39	4,300.14
(ii) Cash and Cash Equivalents	47.35	13.44	53.13	19.43
(iii) Loans and Advances	223.02	3.00	776.06	549.60
(iv) Other Financial Assets	115.01	115.01	115.01	115.01
(c) Other current assets	1,371.16	1,620.67	1,371.16	1,620.67
TOTAL CURRENT ASSETS	7,366.39	9,238.95	10,306.34	12,040.60
TOTAL ASSETS	7,592.20	9,537.12	10,403.59	12,210.21
II EQUITY AND LIABILITIES				
1 Equity				
(a) Share Capital	453.32	453.32	453.32	453.32
(b) Other Equity	3,468.87	3,334.74	3,978.80	3,786.83
TOTAL EQUITY	3,922.19	3,788.06	4,432.12	4,240.15
Liabilities				
2 NON-CURRENT LIABILITIES				
Deferred Tax Liabilities (Net)	42.75	43.20	42.75	43.20
TOTAL NON-CURRENT LIABILITIES	42.75	43.20	42.75	43.20
3 CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	899.57	1,241.67	899.57	1,241.67
(ii) Trade Payables				
- Due to Micro & Small Enterprises	2.43	-	2.43	-
- Due to Other than Micro & Small Enterprises	1,699.50	3,997.32	4,000.97	6,218.32
(iii) Other financial liabilities	113.56	82.88	113.56	82.88
(b) Other current liabilities	912.19	383.99	912.19	383.99
TOTAL CURRENT LIABILITIES	3,627.25	5,705.86	5,928.72	7,926.86
TOTAL EQUITY AND LIABILITIES	7,592.20	9,537.12	10,403.59	12,210.21

For Pooja Entertainment and Films Limited



Deepshikha Deshmukh

Deepshikha Deshmukh
Director
DIN No.: 02146210

Place: Mumbai
Date: 03-11-2023

Pooja Entertainment And Films Limited
CIN No. : L99999MH1986PLC040559
Registered Office: POOJA HOUSE, 1ST FLOOR, CTS NO. 892-893, OPP. J.W. MARRIOTT HOTEL, JUHU
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Email : investor@poojaentertainmentandfilms.in

CASH FLOW STATEMENT

(Rs. in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	Half year ended 30th September, 2023	Half year ended 30th September, 2022	Half year ended 30th September, 2023	Half year ended 30th September, 2022
	Unaudited	Unaudited	Unaudited	Unaudited
A. Cash flow from operating activities				
Profit before tax	178.85	281.33	229.52	283.11
Adjustments for:				
Depreciation	1.31	0.53	1.31	0.53
Finance Costs	30.68	22.18	30.68	22.18
Interest income	(0.35)	(0.08)	(0.35)	(0.08)
Unrealised Foreign exchange gain/(loss)	(0.89)	-	6.17	42.56
Operating profit before working capital changes	209.60	303.96	267.34	348.30
Changes in working capital:				
Adjustments for operating assets:				
Decrease/(Increase) in inventories	1,526.16	(1,074.16)	1,526.16	(1,074.16)
Decrease/(Increase) in trade receivables	350.81	(7.86)	219.71	(703.33)
Decrease/(Increase) in Loans, Other Financial Assets and Other current Assets	66.57	(280.86)	59.23	(321.58)
Adjustments for operating liabilities:				
(Decrease)/Increase in trade payables, Other current liabilities and other financial Liabilities	(1,736.51)	942.40	(1,656.03)	1,635.08
Cash used in operating activities	207.03	(420.48)	149.07	(464.00)
Direct Taxes and Income Tax Assets (Net)	(10.29)	(7.21)	(10.29)	(7.21)
Net cash (used in) operating activities (A)	406.34	(123.73)	406.12	(122.91)
B. Cash flow from investing activities				
Purchase of Fixed assets	-	(0.15)	-	(0.15)
Interest received	0.35	0.08	0.35	0.08
Net cash (used in) / generated from investing activities (B)	0.35	(0.07)	0.35	(0.07)
C. Cash flow from financing activities				
Proceeds/(Repayment) from short -term borrowings (Net)	(342.10)	150.45	(342.10)	150.45
Finance Costs	(30.68)	(22.18)	(30.68)	(22.18)
Net cash generated from financing activities (C)	(372.78)	128.27	(372.77)	128.27
Net (decrease)/Increase in cash and cash equivalents (A+B+C)	33.91	4.47	33.70	5.29
Cash and cash equivalents at the beginning of the year	13.44	17.48	19.43	27.55
Cash and cash equivalents at the end of the year	47.35	21.95	53.13	32.84
**Cash and cash equivalents comprises of:				
Cash in hand	7.31	3.40	7.31	3.40
Balance with scheduled banks in:				
-Current accounts	40.05	18.55	45.83	29.45
	47.35	21.95	53.13	32.84



For Pooja Entertainment and Films Limited

Deepshikha Deshmukh

Deepshikha Deshmukh
Director
DIN No.: 02146210

Place : Mumbai
Date : 03-11-2023