

# VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

12<sup>th</sup> February, 2026

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, 2026**

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, 2026, wherein, inter alia, has considered and approved the unaudited consolidated and standalone financial results for the quarter ended on 31<sup>st</sup> December, 2025.

Copy of the unaudited financials duly signed by Mrs. Puja Vashu Bhagnani, Managing Director of the Company, along with the Limited Review Report on the above results are enclosed herewith.

The Board Meeting started at 4:00 P.M and concluded at 5.30 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,

**For Vashu Bhagnani Industries Limited**

**(Formerly known as Pooja Entertainment and Films Limited)**

**Shweta Ramesh Soni**

**Company Secretary & Compliance Officer**

**Membership No: A65292**

**Encl: a/a**

CIN: L68100MH1986PLC040559

Regd. Off.: Flat No 1, Coelho House, No 2 Juhu Vasant Baha CHS LTD, Juhu Tara Road, Juhu, Near Sea Princes Hotel, Mumbai 400049

Email: [cs@poojaentertainment.in](mailto:cs@poojaentertainment.in) | Tel. No.: 9096796404 | Fax: 2663 1275

Website: <http://vashubhagnaniindustries.com/>



# DSMR & CO

## CHARTERED ACCOUNTANTS

### 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  
VASHU BHAGNANI INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Vashu Bhagnani Industries Limited** (the "Company"), for the quarter ended 31<sup>st</sup>December,2025 and year to date from 1<sup>st</sup> April,2025 to 31<sup>st</sup> December,2025 (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, (IndAS 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.

PLACE: Mumbai  
DATE: 12th February 2026



For DSMR & CO  
CHARTERED ACCOUNTANTS  
(FIRM REG. NO. 128085W)

  
SHAIENDRA SINGH RATHORE  
PARTNER

MEMBERSHIP NO-600395  
UDIN: 26600395LAPCHZ4677



# DSMR & CO

## CHARTERED ACCOUNTANTS

### 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  
VASHU BHAGNANI INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Vashu Bhagnani Industries Limited** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 31<sup>st</sup> December, 2025 and year to date from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> December, 2025 (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 subsidiaries:  
Foreign Subsidiary: - Modern Production FZ LLC UAE  
Indian Subsidiary: Pooja Leisure and Lifestyle (Partnership Firm)
5. We did not review the interim financial results and other financial information in respect of Subsidiaries, whose interim financial results/information reflect total income of Rs.225.18 lakhs and Rs.508.62 lakhs, total net profit/(loss) after tax of Rs. 167.24 lakhs and Rs.383.50 lakhs, total comprehensive income of Rs.181.88 and Rs. 448.53 lakhs for quarter ended 31<sup>st</sup> December, 2025 and year to date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup>



December, 2025 respectively, which is certified by management.

According to information and explanation given to us by the management, and based on our examinations, 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.

**PLACE: Mumbai**  
**DATE: 12th February 2026**



**For D S M R & CO**  
**CHARTERED ACCOUNTANTS**  
**(FIRM REG. NO. 128085W)**

A handwritten signature in black ink that reads "Shethor".

**SHAIENDRA SINGH RATHORE**  
**PARTNER**

**MEMBERSHIP NO-600395**  
**UDIN: 26600395ZEUFMT8500**

## Vashu Bhagnani Industries Limited

CIN No. :168100MH1986PLC040559

Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BAHA CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049

Phone : 9096796404, Website : <http://vashubhagnaniindustries.com/>

Email : [cs@poojaentertainment.in](mailto:cs@poojaentertainment.in)

### UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2025

(Rs. in Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended			Nine Month Ended		Year Ended	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Revenue :</b>												
a) Revenue from Operations	663.10	13.78	62.03	702.53	837.97	911.03	888.16	176.87	111.24	1,210.91	1,150.89	1,599.04
b) Other Income	8.25	1.55	0.62	14.37	18.81	36.25	1.11	1.23	1.34	6.91	41.67	59.11
<b>Total Revenue ( a+ b)</b>	<b>671.35</b>	<b>15.33</b>	<b>62.65</b>	<b>716.90</b>	<b>856.78</b>	<b>947.28</b>	<b>889.27</b>	<b>178.10</b>	<b>112.58</b>	<b>1,217.82</b>	<b>1,192.56</b>	<b>1,658.15</b>
<b>2. Expenses</b>												
a) Cost of production and Distribution of films / (Reversal)	456.65	(34.73)	58.01	421.97	157.97	673.59	456.65	(34.73)	58.00	421.97	157.96	673.59
b) Employee Benefits Expense	11.60	11.54	11.83	34.65	35.63	47.69	43.94	43.63	44.56	130.04	129.55	172.84
c) Finance Costs	0.16	1.36	-	3.13	17.12	17.14	0.35	1.36	13.50	3.33	78.50	17.14
d) Depreciation and Amortisation Expense	0.46	0.65	0.66	1.77	1.97	2.63	0.99	1.19	1.25	3.37	3.75	5.01
e) Legal and Professional Expense (Including share issue expense)	2.27	2.13	13.44	5.66	92.83	100.14	2.80	2.33	13.14	6.39	92.83	109.09
f) Other Expenses	31.98	20.16	31.45	62.99	53.03	65.89	14.89	15.77	36.07	38.43	71.35	67.29
<b>Total Expenses</b>	<b>503.12</b>	<b>1.11</b>	<b>115.39</b>	<b>530.17</b>	<b>358.55</b>	<b>907.08</b>	<b>519.62</b>	<b>29.55</b>	<b>166.52</b>	<b>603.53</b>	<b>533.94</b>	<b>1,044.96</b>
<b>3. Profit/(Loss) before tax (1-2)</b>	<b>168.23</b>	<b>14.22</b>	<b>(52.74)</b>	<b>186.73</b>	<b>498.23</b>	<b>40.20</b>	<b>369.65</b>	<b>148.55</b>	<b>(53.94)</b>	<b>614.29</b>	<b>658.62</b>	<b>613.19</b>
<b>4. Tax expenses</b>												
a) Current tax	46.70	5.37	(5.78)	54.40	134.22	34.80	46.70	5.37	(5.78)	54.40	134.22	34.80
b) Deferred tax (Credit) / Charge	(0.04)	(0.09)	(0.06)	(0.96)	(0.67)	(0.73)	(0.04)	(0.09)	(0.06)	(0.96)	(0.67)	(0.73)
c) Income Tax Related To Earlier Years	-	-	-	0.05	(11.69)	(21.57)	16.40	-	-	16.45	(11.69)	(45.64)
<b>5. Profit/(Loss) after Tax (3-4)</b>	<b>121.57</b>	<b>8.94</b>	<b>(46.90)</b>	<b>133.24</b>	<b>376.37</b>	<b>27.70</b>	<b>306.59</b>	<b>143.27</b>	<b>(48.11)</b>	<b>544.40</b>	<b>536.76</b>	<b>624.76</b>
<b>6. Other Comprehensive Income (OCI)</b>												
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)	-	-	-	-	-	-	14.64	52.02	20.33	65.03	24.49	(176.37)
<b>7. Total Comprehensive Income for the period</b>	<b>121.57</b>	<b>8.94</b>	<b>(46.90)</b>	<b>133.24</b>	<b>376.37</b>	<b>27.70</b>	<b>321.23</b>	<b>195.29</b>	<b>(27.77)</b>	<b>609.43</b>	<b>561.25</b>	<b>448.39</b>
<b>8. Net Profit Attributable</b>												
a) Owners of the Company	-	-	-	-	-	-	308.57	143.73	(45.87)	547.35	543.74	622.82
b) Non Controlling Interest	-	-	-	-	-	-	(1.98)	(0.46)	(2.24)	(2.95)	(6.98)	1.94
<b>9. Paid up Equity Share Capital (face value of Rs 10/- per share)</b>	<b>6395.35</b>	<b>6395.35</b>	<b>5,543.85</b>	<b>6,395.35</b>	<b>5,543.85</b>	<b>5,543.85</b>	<b>6,395.35</b>	<b>6,395.35</b>	<b>5,543.85</b>	<b>6,395.35</b>	<b>5,543.85</b>	<b>5,543.85</b>
<b>10. Other Equity (Excluding Revaluation Reserves)</b>						<b>5,648.86</b>						<b>7,932.97</b>
<b>11. Earnings per share (EPS) of Rs.10/- each (not annualised)</b>												
- Basic and Diluted EPS	0.19	0.01	(0.07)	0.21	0.59	0.04	0.48	0.22	(0.08)	0.85	0.84	0.98

Place: Mumbai  
Dated :12th February, 2026

  
  
 Puja Vashu Bhagnani  
 Managing Director  
 DIN: 00044593

## Vashu Bhagnani Industries Limited

CIN No. : L68100MH1986PLC040559

Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BAHU CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049

Phone : 9096796404, Website : <http://vashubhagnaniindustries.com/>

Email : [cs@poojaentertainment.in](mailto:cs@poojaentertainment.in)

### Notes:

1. The unaudited standalone and consolidated financial results ("the Company") and its Subsidiaries( collectively referred as "Group") have been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard (Ind AS) 34. "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 (The Act"), read with the Companies (Indian Accounting standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended).
- 2 The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on 12th February,2026, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended ). The Auditor have carried out limited review on the unaudited standalone and consolidated financial results and issued unmodified report thereon.
- 3 The Code on Social Security, 2020, was implemented nationwide on November 21, 2025. Under Section 53 of the Code, the requirement to pay and provide for gratuity is mandatory for establishments employing 10 or more persons on any day of the preceding 12 months. As of the reporting date, the headcount is below the statutory limit of 10, the Company is not legally oblige to create a provision for gratuity under the new Code. The Management will monitor the headcount and if the number of employees reach 10, the Company will initiate an actuarial valuation Ind AS 19 and recognize the liability.
- 4 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.
- 5 Previous period's/year's figures have been regrouped/reclassified wherever necessary.

Place : Mumbai  
Dated :12th February, 2026

For Vashu Bhagnani Industries Limited

*Puja Bhagnani*

Puja Vashu Bhagnani  
Managing Director  
DIN: 00044593

