

13th December, 2017

To,
The DCS-CRD
BSE Limited
P.J. Towers, Dalal Street
Mumbai - 400 001
Ph: 022 2272 1233/34
Fax: 022 2272 3719

Sub: Outcome of Board Meeting held on 13th December, 2017
Ref: Scrip Code No. 532011

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company in its Meeting held on December 13, 2017 at its Registered Office, wherein, inter-alia, has approved and took on record the unaudited financial results of the Company for the quarter and half year ended September 30, 2017. Copy of the same alongwith the Limited Review Reports of the Company are enclosed herewith pursuant to the provisions of Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulation, 2015.

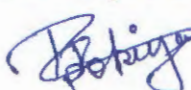
The Board Meeting started at 5.00 pm and concluded at 6.00 pm.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,

For Pooja Entertainment And Films Limited


Poonam Pokiya
Company Secretary



Encl: a/a

POOJA ENTERTAINMENT AND FILMS LTD.

Email
info@poojaentertainmentandfilms.in
investor@poojaentertainmentandfilms.in

Website
poojaentertainmentandfilms.in

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

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 30.09.2017					
(Rs. in Lakhs)					
PARTICULARS	QUARTER ENDED			HALF YEAR ENDED	
	30-09-2017	30-06-2017	30-09-2016	30-09-2017	30-09-2016
1. Revenue :					
a) Revenue from Operations	15.51	0.08	7,085.05	15.59	8,437.31
b) Other Income	12.90	23.66	13.57	36.56	16.74
Total Revenue (a+ b)	28.41	23.74	7,098.62	52.15	8,454.05
2. Expenses					
a) Cost of production and Distribution of films	-	-	6,948.00	-	8,144.52
b) Changes in inventories of Finished goods, Work-in- progress and stock-in-trade	-	-	-	-	-
c) Employee Benefits Expense	16.68	17.20	17.74	33.88	31.86
d) Finance Costs	213.99	0.01	1.08	214.00	1.08
e) Depreciation and Amortisation expense	0.51	0.52	0.37	1.03	0.65
f) Other Expenses	24.99	16.57	38.88	41.56	77.64
Total Expenses	256.17	34.30	7,006.07	290.47	8,255.75
3. Profit/(Loss) before tax (1-2)	(227.76)	(10.56)	92.55	(238.32)	198.30
4. Tax expenses					
a) Current tax	-	-	18.40	-	40.40
b) Deferred tax (Credit) / change	0.02	(0.02)	0.10	0.00	0.16
5. Profit/(Loss) after Tax (3-4)	(227.78)	(10.54)	74.05	(238.32)	157.74
6. Other comprehensive Income (OCI)					
i) items that will be reclassified to Profit and Loss (net of tax)					
ii) items that will not be reclassified to Profit and Loss (net of tax)					
7. Total comprehensive income for the period (5 + 6)	(227.78)	(10.54)	74.05	(238.32)	157.74
8. Paid up Equity Share Capital (face value of Rs 10/- per share)	453.32	453.32	453.32	453.32	453.32
9. Earnings per share (EPS) of Rs.10/- each (not annualised)					
- Basic Rs.	(5.02)	(0.23)	1.63	(5.26)	3.48
- Diluted Rs.	(5.02)	(0.23)	1.63	(5.26)	3.48
See accompanying notes to the financial results					



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Notes:	
1 Statement of Assets & Liabilities as at 30th September, 2017	
(Rs. in Lakhs)	
PARTICULARS	AMOUNT
(Unaudited)	
ASSETS	
1 NON CURRENT ASSETS	
Fixed Assets	
(i) Property, Plant and equipment	10.53
(ii) Capital work-in-progress	-
(iii) Other Intangible Assets	-
	10.53
Financial Assets	
(i) Other Financial Assets	3.25
Non Current Tax Assets (Net)	288.64
Total Non-Current Assets	291.89
2 CURRENT ASSETS	
Inventories	2,556.31
Financial Assets	
(i) Investments	-
(ii) Trade receivables	487.99
(iii) Cash and cash equivalents	78.49
(iv) Bank balance other than (iii) above	-
(v) loans	203.00
(iv) Other financial assets	3.51
Other current assets	1,064.13
TOTAL CURRENT ASSETS	4,393.42
TOTAL	4,695.85
EQUITY AND LIABILITIES	
1 EQUITY	
(i) Equity Share Capital	453.32
(ii) Other Equity	333.37
	786.69
2 NON-CURRENT LIABILITIES	
Financial Liabilities	
(i) Borrowings	-
(ii) Other financial Liabilities	-
Deferred Tax Liabilities (Net)	147.45
Other non current liabilities	-
Provisions	-
TOTAL NON-CURRENT LIABILITIES	147.45
3 CURRENT LIABILITIES	
Financial Liabilities	
(i) Borrowings	2,413.02
(ii) Trade Payables	980.14
(iii) Other financial liabilities	277.51
Other current liabilities	91.04
Provisions	-
TOTAL CURRENT LIABILITIES	3,761.72
TOTAL	4,695.85



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- 2 The results of the quarter ended 30th September, 2017 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th December, 2017.
- 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning 1st April, 2017, the Company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- 4 The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
- 5 The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for the Quarter and half year ended 30th September, 2016 is given below:

(Rs. in Lakhs)		
PARTICULARS	For the quarter ended 30th September, 2016	For the half year ended 30th September, 2016
Net Profit/(Loss) after Tax as per previous IGAAP	74.05	157.74
Gain/ (Loss) on fair valuation of investments (Net)	0.00	0.00
Reclassification of net actuarial loss on employee defined benefit obligation to OCI	0.00	0.00
Others	0.00	0.00
Impact of taxes in respect of the above adjustments	0.00	0.00
Net Profit/(Loss) after Tax as per Ind AS	74.05	157.74
Other Comprehensive Income		
Reclassification of net actuarial loss on employee defined benefit obligation (net of tax)	0.00	0.00
Total Comprehensive Income for the period	74.05	157.74

- 6 The Limited review of unaudited financial results for the quarter and half year ended 30th September, 2017 as required in terms of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulations 2015 has been carried out by statutory auditors. The Ind AS compliant corresponding figures for the quarter and half year ended 30th September, 2016 has not been subjected to limited review. However, the Company's Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 7 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.
- 8 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

For Pooja Entertainment and Films Limited

Vashu Bhagnani
Director
DIN: 00043481



Place : Mumbai
Dated : 13th December, 2017

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REVIEW REPORT TO THE BOARD OF DIRECTORS OF
POOJA ENTERTAINMENT AND FILMS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **Pooja Entertainment and Films Limited** for the quarter and half year ended 30th September, 2017 (the "Statement". The Statement has been prepared by the Company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to the following matters:

- a) Note 3 to the statement which states that the company has adopted Ind AS for the financial year commencing from 1st April, 2017 with a transition date of 1st April 2016, and accordingly, the statement has been prepared by the company's Management in compliance with Ind AS.
- b) We are neither engaged to review, nor have we reviewed the comparative figure including the reconciliation to the total Comprehensive income for the quarter and half year ended on 30th September, 2016 and accordingly we do not express any conclusion on the result in the statement for the quarter and half year ended 30th September, 2016. As set out in note 6 to the statement, these figures have been furnished by the management.

Our conclusion is not qualified in respect of these matters.



PLACE: Mumbai
DATE: 13th December, 2017

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

V. A. Merchant

VIRAL A. MERCHANT
PARTNER

MEMBERSHIP NO. 116279