



13th November, 2019

To,
BSE Limited
Phiroze Jeejeebhoy 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 13th November, 2019

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 in its Meeting held on November 13, 2019, wherein, inter-alia, has considered and approved the unaudited financial results of the Company for the quarter and half year ended September 30, 2019. Copy of the same alongwith the Limited Review Reports of the Company are enclosed herewith.

The Board Meeting started at 03:00 P.M and concluded at 07:30 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,
For Pooja Entertainment and Films Limited

Swati Sahukara
Company Secretary & Compliance Officer

Enci: 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 ENDED 30TH SEPTEMBER, 2019

(Rs .In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended			HALF YEARLY		Year Ended	Quarter Ended			HALF YEARLY		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue :												
a) Revenue from Operations	1,179.96	8.56	392.17	1,188.52	2,936.16	3,269.04	1,179.96	8.56	392.17	1,188.52	2,936.16	3,357.85
b) Other Income	60.24	9.69	0.13	69.93	0.69	199.17	62.92	9.69	0.13	72.61	0.69	199.17
Total Revenue (a+ b)	1,240.20	18.25	392.30	1,258.45	2,936.85	3,468.21	1,242.88	18.25	392.30	1,261.13	2,936.85	3,557.02
2. Expenses												
a) Cost of production and Distribution of films	1,102.47	-	82.62	1,102.47	2,459.32	3,066.83	1,102.47	-	82.62	1,102.47	2,459.32	3,066.83
b) Changes in inventories of Finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
c) Employee Benefits Expense	8.34	8.41	10.49	16.75	20.12	41.27	31.41	30.99	25.45	62.40	49.59	121.83
d) Finance Costs	7.47	9.75	40.48	17.22	114.20	148.80	7.47	9.75	40.48	17.22	114.20	148.81
e) Depreciation and Amortisation Expense	0.42	0.52	0.51	0.94	1.03	2.07	0.42	0.52	0.51	0.94	1.03	2.07
f) Other Expenses	12.32	23.49	71.53	35.81	105.97	256.80	13.01	23.49	71.53	36.50	105.97	261.17
Total Expenses	1,131.02	42.17	205.63	1,173.19	2,700.64	3,515.77	1,154.78	64.75	220.59	1,219.53	2,730.11	3,600.71
3. Profit/(Loss) before tax (1-2)	109.18	(23.92)	186.67	85.26	236.21	(47.56)	88.10	(46.50)	171.71	41.60	206.74	(43.69)
4. Tax expenses												
a) Current tax	14.23	-	36.68	14.23	46.27	-	14.23	-	36.68	14.23	46.27	-
b) Deferred tax (Credit) / Charge	78.42	(1.41)	12.72	77.01	10.45	(57.81)	78.42	(1.41)	12.72	77.01	10.45	(57.81)
c) MAT Credit entitlement	(14.23)			(14.23)			(14.23)			(14.23)		
5. Profit/(Loss) after Tax (3-4)	30.76	(22.51)	137.27	8.25	179.50	10.25	9.68	(45.09)	122.31	(35.41)	150.02	14.12
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)	-	-	-	-	-	-	1.99	(0.78)	(0.08)	1.21	(0.22)	(0.51)
7. Total Comprehensive Income for the period (5 + 6)	30.76	(22.51)	137.27	8.25	179.50	10.25	11.67	(45.87)	122.23	(34.20)	149.80	13.61
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)	-	-	-	-	-	588.25	-	-	-	-	-	569.24
10. Earnings per share (EPS) of Rs.10/- each (not annualised)												
- Basic Rs.	0.68	(0.50)	3.03	0.18	3.96	0.23	0.21	(0.99)	2.70	(0.78)	3.31	0.31
- Diluted Rs.	0.68	(0.50)	3.03	0.18	3.96	0.23	0.21	(0.99)	2.70	(0.78)	3.31	0.31

For Pooja Entertainment and Films Limited

Deepshikha Dhiraj Deshmukh

Deepshikha Dhiraj Deshmukh
Director

DIN No.: 02146210



Place: Mumbai

Date: 13th November, 2019

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, 2019	As at March 31, 2019	As at September 30, 2019	As at March 31, 2019
	Unaudited	Audited	Unaudited	Audited
ASSETS				
1 NON CURRENT ASSETS				
(a) Property, Plant and equipment	6.44	7.38	6.44	7.38
(b) Financial Assets				
(i) Investments	128.56	128.56	-	-
(ii) Other Financial Assets	11.01	11.01	11.01	11.01
(c) Income Tax Assets (net)	179.08	264.44	179.08	264.44
Total Non-Current Assets	325.09	411.39	196.53	282.83
2 CURRENT ASSETS				
(a) Inventories	3,630.03	4,500.35	3,630.03	4,500.35
(b) Financial Assets				
(i) Trade Receivables	776.43	981.89	814.73	1,073.51
(ii) Cash and Cash Equivalents	1.01	12.72	41.48	113.77
(iii) Loans	100.00	103.00	157.28	103.00
(iv) Other Financial Assets	167.81	173.53	167.81	173.53
(c) Other current assets	874.46	916.76	874.46	916.76
TOTAL CURRENT ASSETS	5,549.74	6,688.25	5,685.79	6,880.92
TOTAL ASSETS	5,874.83	7,099.64	5,882.32	7,163.75
II EQUITY AND LIABILITIES				
Equity				
(a) Share Capital	453.32	453.32	453.32	453.32
(b) Other Equity	595.24	588.25	533.79	569.24
TOTAL EQUITY	1,048.56	1,041.57	987.11	1,022.56
Liabilities				
1 NON-CURRENT LIABILITIES				
(a) Deferred Tax Liabilities (Net)	217.01	140.00	217.01	140.00
TOTAL NON-CURRENT LIABILITIES	217.01	140.00	217.01	140.00
2 CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	-	482.50	-	482.50
(ii) Trade Payables				
- Due to Micro & Small Enterprises	-	-	-	-
- Due to Other than Micro & Small Enterprises	4,028.32	5,240.13	4,097.26	5,323.25
(iii) Other financial liabilities	14.39	5.25	14.39	5.25
(b) Other current liabilities	566.55	190.19	566.55	190.19
TOTAL CURRENT LIABILITIES	4,609.26	5,918.07	4,678.20	6,001.19
TOTAL EQUITY AND LIABILITIES	5,874.83	7,099.64	5,882.32	7,163.75

For Pooja Entertainment and Films Limited

Deepshikha Deshmukh

Deepshikha Dhiraj Deshmukh

Director

DIN No.: 02146210



Place: Mumbai

Date: 13th November, 2019

Pooja Entertainment And Films Limited

CIN No. : L99999MH1386PLC040559

Registered Office: POOJA HOUSE, 1ST FLOOR, CTS NO. 892-893, OPP. J.W. MARMOTT HOTEL, ARHU 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, 2019	For the year ended March 31, 2019	For the period ended September 30, 2019	For the year ended March 31, 2019
	Unaudited	Audited	Unaudited	Audited
A. Cash flow from operating activities				
Profit before tax	85.26	(47.56)	41.60	(43.69)
<i>Adjustments for:</i>				
Investment Written off				
Depreciation	0.94	2.07	0.94	2.07
Finance Costs	17.08	148.80	17.08	148.81
Interest income	(19.28)	(98.14)	(19.28)	(98.14)
On acquisition of subsidiary	-	-	1.21	(22.89)
Operating profit before working capital changes	84.00	5.17	41.55	(13.84)
<i>Changes in working capital:</i>				
<i>Adjustments for operating assets:</i>				
Decrease/(Increase) in inventories	870.32	(2,067.45)	870.32	(2,067.45)
Decrease/(Increase) in trade receivables	205.46	1,700.38	258.78	1,608.77
Decrease/(Increase) in Loans, Other Financial Assets and Other current Assets	45.30	229.10	(12.01)	229.10
<i>Adjustments for operating liabilities:</i>				
(Decrease)/Increase in trade payables, Other current liabilities and other financial Liabilities	(832.94)	2,008.74	(847.08)	2,091.86
Cash used in operating activities	288.14	1,870.77	270.01	1,862.28
Direct Taxes and Income Tax Assets (Net)	84.09	39.02	84.09	39.01
Net cash flow inflow/(Outflow) used in operating activities (A)	456.23	1,914.96	395.65	1,887.45
B. Cash flow from investing activities				
Purchase of Fixed assets	-	-	-	-
Interest received	25.00	98.14	25.00	98.14
Purchase of Long Term Investments	0.00	(128.56)	-	-
Net cash flow from investing activities (B)	25.00	(30.42)	25.00	98.14
C. Cash flow from financing activities				
Proceeds/(Repayment) from short -term borrowings (Net)	(482.50)	(1,797.51)	(482.50)	(1,797.51)
Finance Costs	(10.44)	(148.80)	(10.44)	(148.81)
Net cash flow (Outflow)/inflow from financing activities (C)	(492.94)	(1,946.31)	(492.94)	(1,946.32)
Net (decrease)/Increase in cash and cash equivalents (A+B+C)	(11.71)	(61.78)	(72.29)	39.27
Cash and cash equivalents at the beginning of the year	12.72	74.50	113.77	74.50
Cash and cash equivalents at the end of the year	1.01	12.72	41.48	113.77

For and on behalf of the Board of Directors

Deepshikha Deshmukh

Deepshikha Dhraj Deshmukh
Director

DIN No.: 02146210



Place: Mumbai

Date : 13th November 2019

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 quarter and half year ended 30th September,2019 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November,2019.
- 2) The statutory Auditors of the company have carried out a limited review of the financial results for the quarter ended 30th September,2019.
- 3) 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.
- 4) This statement has been prepared in accordance with 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.
- 5) The Company is in the process of evaluating the option permitted U/s 115BAA of the Income Tax Act,1961 as introduced by the Taxation Laws (Amendment) Ordinance,2019.
- 6) Previous periods' figures have been regrouped, wherever necessary, to correspond to those of the current period.

Place: Mumbai
Date: 13th November,,2019

For Pooja Entertainment and Films Limited

Deepshikha Dhiraj

Deepshikha Dhiraj Deshmukh

Director

DIN No.: 02146210



**INDEPENDENT AUDITORS' REVIEW REPORT
TO THE BOARD OF DIRECTORS OF POOJA ENTERTAINMENT AND FILMS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Pooja Entertainment and Films Limited** ("the Company") for the quarter and half year ended 30th September, 2019 (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), including relevant circulars issued by the SEBI from time to time.
2. The preparation of the Statement 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 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.
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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies 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.



PLACE : Mumbai
DATE : 13th November, 2019.

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

A handwritten signature in blue ink that reads 'Dilip J. Thakkar'.

DILIP J. THAKKAR
PARTNER
MEMBERSHIP NO. 005369
UDIN: 19005369AAABGZ5087

**INDEPENDENT AUDITORS' REVIEW REPORT
TO THE BOARD OF DIRECTORS OF POOJA ENTERTAINMENT AND FILMS LIMITED**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Pooja Entertainment and Films Limited** ("the Parent"), which includes its subsidiary (the Parent and its subsidiary together referred to as 'the Group'), for the quarter and half year ended 30th September, 2019 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 read with the Circular. 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. 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 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.
4. The Statement includes the results of:
Foreign Subsidiary :- Morden Production FZ LLL UAE
5. Other Matters:
We did not review the interim financial results and other financial information in respect of the subsidiary, whose interim financial results/information reflect total revenues of Rs. NIL, total net loss after tax of Rs. 43.66 lakhs, total comprehensive income of Rs. 42.45 lakhs and cash outflows (net) of Rs.60.58 lakhs, for the quarter and half year ended 30th September, 2019 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.



PLACE : Mumbai
DATE : 13th November, 2019.

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

D. J. Thakkar

DILIP J. THAKKAR
PARTNER
MEMBERSHIP NO. 005369
UDIN : 19005369AAABHA7828