

Ref. No.

Date : 30.05.2024

To,
BSE SME Platform
25th Floor,
P J Towers, Dalal Street,
Fort, Mumbai - 400 001.

SUB: Outcome of Board Meeting

Respected Sir/ Madam,

The meeting of the Board of Directors of the company was held on Thursday 30th May, 2024. The board discussed and approve the following:

1. The Board of Directors has adopted the Balance Sheet for the Year ended 31.03.2024 and profit and loss account for the said period.
2. The Board of Directors has appointed Ms. Neha Poddar as the Secretarial Auditor for the financial year 2024-2025.
3. The Board of Directors has appointed Mr. Samit Kumar Baid as Internal Auditor for the financial year 2024-2025.

The meeting of the Board of the Directors concluded at 09:35 P.M

Kindly record the same.

Thanking You,
Yours faithfully,
For, Encash Entertainment Limited

Sachet Saraf



(SACHET SARAF)
Managing Director
DIN: 01377285

Ref. No.

Date :

STANDALONE STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs in Lakhs)

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
A. EQUITY AND LIABILITY		
1. Shareholders' Fund		
(a) Share Capital	389.650	389.650
(b) Reserve and Surplus	459.057	492.736
Sub-total of Shareholders' Fund	848.706	882.386
2. Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (Net)	-5.414	-5.776
(c) Other Long term liabilities	36.467	25.498
(d) Trade Payable		
(A) Total outstanding dues of micro enterprises and small enterprises		-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	18.376	5.654
(d) Long-term provisions		
Sub-total of Non Current Liabilities	49.429	25.377
5. Current liabilities		
(a) Short-term borrowings		-
(b) Trade payables		-
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		12.722
(c) Other current liabilities	5.268	1.983
(d) Short-term provisions		
Sub-total of Current Liabilities	5.268	14.705
TOTAL EQUITY AND LIABILITIES	903.403	922.468
B. ASSETS		
1. Non-Current Assets		
(a) Fixed Assets	37.537	44.526
(b) Financial Assets		
(i) Investments		-
(ii) Trade Recievables	41.701	33.600
(iii) Loans & Advances	27.822	26.522
(iv) Other Financial Assets		
(c) Deferred tax assets (net)		-
(d) Other non-current assets	4.392	4.392
Sub-total of Non Current Assets	111.451	109.040
2. Current Assets		
(a) Current investments	-	-
(b) Financial Assets		
(i) Inventories	769.813	777.235
(ii) Trade receivables	-	8.799
(iii) Cash and cash equivalents	21.024	24.057
(iv) Short-term loans and advances	1.115	3.336
(c) Other current assets		
Sub-total of Current Assets	791.952	813.427
TOTAL ASSETS	903.403	922.468

Date : 30.05.2024

Place : KOLKATA

For, Encash Entertainment Limited

(SACHET SARAF)
Managing Director
DIN: 01377285



Ref. No.

Date : Particulars	(Rs in Lakhs)			
	6 months ended	Corresponding 6 months	Year to date figures for	Year to date figures for period
	(31/03/2024)	ended in previous year	period ended	ended
	(31/03/2024)	(31/03/2023)	(31/03/2024)	(31/03/2023)
	Audited	Audited	Audited	Audited
1. Income				
Revenue from Operations	10.792	26.822	17.314	60.422
Other Income	-	2.613	-	2.613
Total Revenue	10.792	29.435	17.314	63.035
2. Expenditure				
a. Cost of Materials consumed	6.653	10.738	7.422	31.399
b. Purchase of stock-in-trade	-	-	-	-
c. Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-
d. Employee benefits expense	11.294	13.077	23.060	23.836
e. Finance Cost	-	-	-	-
f. Depreciation and Amortization	3.401	4.101	6.989	8.175
e. Other Expenses	6.220	8.603	13.161	19.040
Total Expenses	27.568	36.519	50.632	82.450
3. Profit / (Loss) before exceptional and extra-ordinary items (1-2)	-16.776	-7.084	-33.318	-19.415
4. Exceptional Items	-	-	-	-
5. Profit / (Loss) before extra-ordinary items (3-4)	-16.776	-7.084	-33.318	-19.415
6. Extra Ordinary Items	-	-	-	-
7. Profit (+)/ Loss (-) before tax (5+6)	-16.776	-7.084	-33.318	-19.415
8. Tax expenses				
Current Tax	-	-	-	-
Deferred Tax	0.362	-	0.362	0.437
Total Tax Expenses	0.362	-	0.362	0.437
9. Net Profit (+)/Loss(-) for the period (7-8)	-17.138	-7.084	-33.680	-19.852
10. Paid-up equity share capital				
	389.650	389.650	389.650	389.650
(Face Value of the Share shall be indicated)	(F. V. Rs. 10/-)	(F. V. Rs. 10/-)	(F. V. Rs. 10/-)	(F. V. Rs. 10/-)
11. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	459.057	492.736	459.057	492.736
12. (i) Earnings Per Share (before extraordinary items):				
(a)Basic	-0.440	-0.182	-0.864	-0.509
(b)Diluted	-0.440	-0.182	-0.864	-0.509
16. (ii) Earnings Per Share (after extraordinary items)				
(a)Basic	-0.440	-0.182	-0.864	-0.509
(b)Diluted	-0.440	-0.182	-0.864	-0.509

NOTES:

- These financial result were reviewed by the Board of Directors and thereafter have been approved by the Board of Director at its meeting. The Statutory Auditors have carried out audit of the financial result for the year ended 31st March, 2024.
- The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on SME Exchange as referred to in the Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of Ind AS for the preparation of financial results.
- Figures for the previous period period have been regrouped/rearranged/reclassified wherever considered necessary to correspond with the current period classification.

Date : 30.05.2024
Place : KOLKATA

For, Encash Entertainment Limited

(SACHET SARAF)
Managing Director
DIN: 01377285



Ref. No.

Date :

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs in Lakhs)

Particulars	AS ON 31.03.2024	AS ON 31.03.2023
Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss Account	-33.318	-19.415
Add: Non cash Items		
Depreciation and Amortisation Expenses	6.989	8.175
Operating Profit Before Working Capital Changes	-26.329	-11.240
Adjusted For:		
Inventories	7.422	-5.854
Trade Receivables	0.698	31.671
Loans and Advances	0.922	12.253
Trade Payable	10.969	-28.827
Other Current Liabilities	3.285	0.400
Income Tax	-	-
Short Term Provisions	-	-
	23.296	9.643
Cash Flow from Operating Activities (A)	-3.033	-1.597
Cash Flow from Investing Activities		
(Purchase)/ Sale of Investments	-	-
Increase in Non-Current Assets	-	-
(Purchase)/ Sale of Fixed Assets	-	-0.460
Cash Flow from Investing Activities (B)	-	-0.460
Cash Flow from Financing Activities		
Increase in Share Capital (Incl. Security Premium)	-	-
Dividend Paid	-	-
Increase/(Decrease) in Long Term Borrowings	-	-
Increase/ (Decrease) in Short term Borrowings	-	-
Tax Expenses Earlier Year	-	-
Cash Flow from Financing Activities (C)	-	-
Net Increase in Cash and Cash Equivalents (A+B+C)	-3.033	-2.057
Opening Balance of Cash and Cash Equivalents	24.057	26.114
Closing Balance of Cash and Cash Equivalents	21.024	24.057

Date : 30.05.2024

Place : KOLKATA

For, Encash Entertainment Limited


(SACHET SARAF)
Managing Director
DIN: 01377285



Ref. No.

Date :

DECLARATION

(Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015)

Pursuant to the proviso to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended, We, Encash Entertainment Limited, having its Registered office situated at 12, Free School Street, Kolkata - 700016, do hereby declare and confirm that the Audit Report issued by Statutory Auditor of the Company M/s. AKBARMAN & ASSOCIATES, Chartered Accounts, (Firm Registration Number: 316190E) on the Annual Audited Standalone Financial Results for the year ended 31st March, 2024 is with Unmodified Opinion(s) and no qualifications and accordingly the statement on impact of audit qualification is not required to be given.

Kindly take the same on your records.

For, Encash Entertainment Limited




(SACHET SARAF)
Managing Director
DIN: 01377285



A K BARMAN & ASSOCIATES

Chartered Accountants

85, Lenin Sarani, 2nd, Kolkata - 700013

Transit Office : 109/1/H Ultadanga, Main Road, Kolkata - 700067

E- barmananjankumar466@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Audited 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 Members of
Encash Entertainment Limited

Opinion We have audited the accompanying statement of half yearly and year to date standalone financial results of BSE Limited (the "Company") for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. Is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the half year and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, including those operating





A K BARMAN & ASSOCIATES

Chartered Accountants

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effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

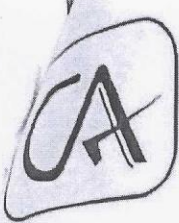
Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024.

For A K Barman & Associates

Chartered Accountant

F.R.N -316190E

(Anjan Kumar Barman FCA)

Partners

M. No-052949

Udin:- 24052949BKACDD6147



Place: Kolkata

Date: 30.05.2024