

ENCASH ENTERTAINMENT LIMITED

Value for Money

CIN : L92413WB2008PLC124559; GSTIN : 19AADCB4721B1Z5

Email id : encashentertainment@gmail.com; Website : www.encashentertainment.com

Ref. No.

Date : 29.05.2019

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 Wednesday 29th May, 2019. The board discussed and approve the following:

1. The Board of Directors have adopted the Balance Sheet for the Year ended 31.03.2019 and profit and loss account for the said period.
2. The Board of Directors have appointed Mr. Manoj Kumar Mundra as the CFO of the Company.
3. The Board of Directors have appointed Ms. Manjula Poddar as the Secretarial Auditor for the financial year 2019-2020.
4. The Board of Directors have appointed Ms. Seema Sharma as the scrutinizer for the upcoming AGM.
5. The Board of Directors have appointed Mr. Samit Kumar Baid as Internal Auditor for the financial year 2019-2020.

The meeting of the Board of the Directors concluded at 06:20 P.M

Kindly record the same.

Thanking You,
Yours faithfully,
For, Encash Entertainment Limited

Managing Director



Independent Auditors' Report Pursuant to Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Members of
Encash Entertainment Limited

We have audited the half yearly financial results of Encash Entertainment Limited ('the company'), for the half year ended 31st March, 2019 and year to date results for the period of 01st April, 2018 to 31st March, 2019 attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015. This half yearly financial results as well as year to date financial results have been prepared on the basis of interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards for Interim Financial Reporting (AS 25) , prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India; as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining on test basis, evidence supporting the amounts disclosed in financial results. An audit includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us, these Half-yearly Financial Results as well as the Year to Date Results:

- (i) Are presented in accordance to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified in this regard;
and
- (ii) Give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India, of the net profit/(loss) and other information of the company for the half year and year ended 31st March, 2019.

For J N AGARWAL & CO.
Chartered Accountants



(Jyoti Agarwal, FCA)
Partner
M. No. 061301
FRN. 325111E



Place: Kolkata
Date : 29.05.2019

Ref. No.

Date :

Audited Financial Results for the Year ended 31.03.2019
Statement of Assets and Liabilities

(Rs in Lakhs)

| Particulars | For the current year ended 31.03.2019 | For the Previous year ended 31.03.2018 |
|---|---------------------------------------|--|
| A. EQUITY AND LIABILITY | | |
| 1. Shareholders' Fund | | |
| (a) Share Capital | 389.65 | 389.65 |
| (b) Reserve and Surplus | 540.39 | 557.88 |
| (c) Money received against share warrants | - | - |
| Sub-total of Shareholders' Fund | 930.04 | 947.53 |
| 2. Share application money pending allotment | | - |
| 3. Minority Interest | | - |
| 4. Non-current liabilities | | |
| (a) Long-term borrowings | - | 10.81 |
| (b) Deferred tax liabilities (Net) | -2.06 | -0.55 |
| (c) Other Long term liabilities | - | - |
| (d) Long-term provisions | - | - |
| Sub-total of Non Current Liabilities | -2.06 | 10.26 |
| 5. Current liabilities | | |
| (a) Short-term borrowings | - | - |
| (b) Trade payables | 57.14 | 17.04 |
| (c) Other current liabilities | 2,203.84 | 2,201.37 |
| (d) Short-term provisions | 0.47 | 0.47 |
| Sub-total of Current Liabilities | 2,261.46 | 2,218.88 |
| TOTAL EQUITY AND LIABILITIES | 3,189.44 | 3,176.67 |
| B. ASSETS | | |
| 1. Non-Current Assets | | |
| (a) Fixed Assets | 69.57 | 87.27 |
| (b) Non-current investments | - | - |
| (c) Deferred tax assets (net) | - | - |
| (d) Long-term loans and advances | - | - |
| (e) Other non-current assets | 4.39 | 4.39 |
| Sub-total of Non Current Assets | 73.96 | 91.66 |
| 2. Current Assets | | |
| (a) Current investments | - | - |
| (b) Inventories | 2,956.26 | 2,852.01 |
| (c) Trade receivables | 43.72 | 92.06 |
| (d) Cash and cash equivalents | 74.20 | 99.36 |
| (e) Short-term loans and advances | 41.30 | 41.59 |
| (f) Other current assets | - | - |
| Sub-total of Current Assets | 3,115.48 | 3,085.02 |
| TOTAL ASSETS | 3,189.44 | 3,176.67 |

Date : 29.05.2019

Place : KOLKATA



ENCASH ENTERTAINMENT LIMITED

Value for Money

CIN : L92413WB2008PLC124559; GSTIN : 19AADCB4721B1Z5

Email id : encashentertainment@gmail.com; Website : www.encashentertainment.com

Audited Financial Results for the Year ended 31.03.2019

Statement of Audited Results

Ref. No.

Date :

(Rs in Lakhs)

| Particulars | 6 months ended | Corresponding | Year to date | Year to date |
|---|------------------|---|---|---|
| | (31/03/2019) | 6 months ended in previous year (31/03/2018) | figures for period ended (31/03/2019) | figures for period ended (31/03/2018) |
| | Audited | Audited | Audited | Audited |
| 1. Income | | | | |
| Revenue from Operations | 42.90 | 4.48 | 533.06 | 209.65 |
| Other Income | 1.43 | 13.12 | 1.43 | 13.12 |
| Total Revenue | 44.33 | 17.60 | 534.49 | 222.77 |
| 2. Expenditure | | | | |
| a. Cost of Materials consumed | 22.57 | (31.64) | 465.17 | 134.64 |
| b. Purchase of stock-in-trade | | | | |
| c. Changes in inventories of finished goods,work-in-progress and stock-in-trade | | | | |
| d. Employee benefits expense | 13.53 | 15.89 | 30.68 | 35.12 |
| e. Finance Cost | 0.91 | 1.18 | 1.04 | 1.56 |
| f. Depreciation and Amortization | 10.63 | 8.36 | 20.46 | 18.60 |
| e. Other Expenses | 16.14 | 14.78 | 35.96 | 31.44 |
| Total Expenses | 63.79 | 8.57 | 553.31 | 221.36 |
| 3. Profit / (Loss) before exceptional and extra-ordinary items (1-2) | (19.46) | 9.03 | (18.82) | 1.41 |
| 4. Exceptional Items | | | | |
| 5. Profit / (Loss) before extra-ordinary items (3-4) | -19.46 | 9.03 | -18.82 | 1.41 |
| 6. Extra Ordinary Items | | | | |
| 7. Profit (+)/ Loss (-) before tax (5+6) | (19.46) | 9.03 | (18.82) | 1.41 |
| 8. Tax expenses | | | | |
| Current Tax | 0.19 | - | 0.19 | 1.10 |
| Deferred Tax | (1.51) | - | (1.51) | - |
| Total Tax Expenses | (1.32) | - | (1.32) | 1.10 |
| 9. Net Profit (+)/Loss(-) for the period (7-8) | (18.13) | 9.03 | (17.49) | 0.31 |
| 10. Paid-up equity share capital | | | | |
| | 389.65 | 389.65 | 389.65 | 389.65 |
| (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 | 540.39 | 557.88 | 540.39 | 557.88 |
| 12. (i) Earnings Per Share (before extraordinary items): | | | | |
| (a) Basic | (0.47) | 0.23 | (0.45) | 0.01 |
| (b) Diluted | (0.47) | 0.23 | (0.45) | 0.01 |
| 16. (ii) Earnings Per Share (after extraordinary items) | | | | |
| (a) Basic | (0.47) | 0.23 | (0.45) | 0.01 |
| (b) Diluted | (0.47) | 0.23 | (0.45) | 0.01 |

Date : 29.05.2019

Place : KOLKATA



9 LAL BAZAR STREET, 3RD FLOOR, MERCANTILE BUILDING, KOLKATA - 700 001