

# ENCASH ENTERTAINMENT LIMITED

CIN : L92413WB2008PLC124559

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

Ref. No.

Date:

30.05.2018

To,  
**BSE SME Platform**  
25<sup>th</sup> 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, 30th May, 2018. The board discussed and approved the following:

1. The Board of Directors have adopted the Balance Sheet for the Year ended 31.03.2018 and profit and loss account for the said period.
2. The Board has appointed Ms. Manjulla Poddar as the Secretarial Auditor for the financial year 2018-19.
3. The Board has appointed Mr. Samit Kumar Baid as the Internal Auditor for the financial year 2018-19.

We hereby submit the following documents for your records:

In compliance with the provisions of Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are enclosing herewith the Audited Financial Results of Encash Entertainment Limited ('the Company') for the half year and year ended 31st March, 2018(both on Standalone basis) in the prescribed format, along with the Auditor's Report thereon. The Audited Financial Results were approved at the meeting of the Board of Directors held today.

The Auditor's Report containing unmodified opinion on the aforesaid Financial Results received from the Statutory Auditor of the Company was placed before the Board. Necessary Declaration from the Company to that effect is enclosed.

The meeting of the Board of the Directors was commenced at 02:00 pm and concluded at 07:15 pm.

Kindly record the same.

Thanking You,  
Yours faithfully,

Encash Entertainment Limited

*Hanchell*  
Company Secretary

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**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 31<sup>st</sup> March, 2018 and year to date results for the period of 01<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018 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 and other information of the company for the half year and year ended 31<sup>st</sup> March, 2018.

Attention is drawn to the fact that the figures for the half year ended March 31, 2018 as reported in these results are the March balancing figures between audited figures of the year ended 31, 2018 and the published year to date figures up to September 30, 2017 of the relevant financial year. Also the figures up to the end of September 30, 2017 had only been reviewed and subjected to audit.

For, J N AGARWAL & CO.  
Chartered Accountants



(Jyoti Agarwal, FCA)  
Partner  
Membership No. 061301  
Firm Registration No. 325111E

Place: Kolkata  
Date : 30.05.2018



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## Audited Financial Results for the Financial Year ended 31.03.2018 Statement of Assets and Liabilities

(Rs in Lakhs)

Particulars	For the current year ended 31.03.2018	For the Previous year ended 31.03.2017
<b>A. EQUITY AND LIABILITY</b>		
<b>1. Shareholders' Fund</b>		
(a) Share Capital	389.65	389.65
(b) Reserve and Surplus	557.88	556.26
(c) Money received against share warrants		
<b>Sub-total of Shareholders' Fund</b>	<b>947.53</b>	<b>945.91</b>
<b>2. Share application money pending allotment</b>		
<b>3. Minority Interest</b>		
<b>4. Non-current liabilities</b>		
(a) Long-term borrowings	10.81	13.68
(b) Deferred tax liabilities (Net)	-0.55	-1.17
(c) Other Long term liabilities		
(d) Long-term provisions		
<b>Sub-total of Non Current Liabilities</b>	<b>10.26</b>	<b>12.51</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings		
(b) Trade payables	17.40	74.53
(c) Other current liabilities	2,201.01	20.89
(d) Short-term provisions	0.47	1.30
<b>Sub-total of Current Liabilities</b>	<b>2,218.88</b>	<b>96.72</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,176.67</b>	<b>1,055.14</b>
<b>B. ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Fixed Assets	87.27	84.75
(b) Non-current investments		136.48
(c) Deferred tax assets (net)		
(d) Long-term loans and advances		
(e) Other non-current assets	4.39	4.39
<b>Sub-total of Non Current Assets</b>	<b>91.66</b>	<b>225.62</b>
<b>2. Current Assets</b>		
(a) Current investments		
(b) Inventories	2,809.23	427.44
(c) Trade receivables	91.37	106.78
(d) Cash and cash equivalents	99.36	39.73
(e) Short-term loans and advances	85.06	255.56
(f) Other current assets		
<b>Sub-total of Current Assets</b>	<b>3,085.02</b>	<b>829.51</b>
<b>TOTAL ASSETS</b>	<b>3,176.67</b>	<b>1,055.14</b>

Date : 30.05.2018

Place : KOLKATA

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## Audited Financial Results for the Financial Year ended 31.03.2018 Statement of Audited Results

(Rs in Lakhs)

Particulars	6 months ended	Preceeding 6	Corresponding	Year to date	Year to date
	(31/03/2018)	months ended	6 months ended	figures for	figures for
	Audited	Unaudited	Audited	Audited	Audited
<b>1. Income</b>					
(a) Net Sales/Income from Operations	4.48	205.17	113.01	209.65	408.89
(b) Other Operating Income	-	-	-5.35	-	8.20
<b>Total Income from Operations (net)</b>	<b>4.48</b>	<b>205.17</b>	<b>107.66</b>	<b>209.65</b>	<b>417.09</b>
<b>2. Expenditure</b>					
a. Cost of Materials consumed	(31.64)	166.20	97.94	134.64	342.30
b. Purchase of stock-in-trade	-	-	-	-	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
d. Employee benefits expense	15.89	19.23	19.89	35.12	43.00
e. Depreciation and amortisation expense	8.36	10.24	7.91	18.60	12.05
f. Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	14.78	16.66	11.05	31.44	35.56
<b>Total Expenses</b>	<b>7.38</b>	<b>212.41</b>	<b>136.79</b>	<b>219.79</b>	<b>432.91</b>
<b>3. Profit from Operations before Other Income, Interest &amp; Exceptional Items (1-2)</b>	<b>(2.90)</b>	<b>(7.24)</b>	<b>(29.13)</b>	<b>(10.14)</b>	<b>(15.83)</b>
4. Other Income	13.12	-	18.22	13.12	18.83
<b>5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+ 4)</b>	<b>10.22</b>	<b>(7.24)</b>	<b>(10.91)</b>	<b>2.98</b>	<b>3.00</b>
6. Finance Costs	1.18	0.38	1.63	1.56	2.01
<b>7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5- 6)</b>	<b>9.04</b>	<b>(7.62)</b>	<b>(12.54)</b>	<b>1.42</b>	<b>0.98</b>
8. Exceptional Items	0	0	0	0	0
<b>9. Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)</b>	<b>9.04</b>	<b>(7.62)</b>	<b>(12.54)</b>	<b>1.42</b>	<b>0.98</b>
10. Tax expenses	-	-	-0.49	1.10	-0.49
<b>11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)</b>	<b>9.04</b>	<b>(7.62)</b>	<b>(12.05)</b>	<b>0.32</b>	<b>1.47</b>
12. Extraordinary item (net of tax expenses)	0	0	0	0	0
<b>13. Net Profit (-)/Loss(-) for the period (11-12)</b>	<b>9.04</b>	<b>(7.62)</b>	<b>(12.05)</b>	<b>0.32</b>	<b>1.47</b>
14. Paid-up equity share capital	389.65	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/-)	(F. V. Rs: 10/-)
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	556.26	568.61	555.09	556.26	555.09
16. (i) Earnings Per Share (before extraordinary items):					
(a) Basic	0.23	(0.20)	(0.31)	0.01	0.04
(b) Diluted	0.23	(0.20)	(0.31)	0.01	0.04
16. (ii) Earnings Per Share (after extraordinary items)					
(a) Basic	0.23	(0.20)	-0.31	0.01	0.04
(b) Diluted	0.23	(0.20)	(0.31)	0.01	0.04

Date : 30.05.2017

Place : KOLKATA

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**BSE SME Platform**

Regd. Office : 25 Th Floor,

P.J.Towers, Dalal Street,

Fort, Mumbai - 400 001.

**Sub: Declaration for Non-applicability of Statement of Impact of Audit  
Qualification**

Pursuant to Regulation 33(3) of the SEBI(Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended by SEBI(Listing Obligations and Disclosure Requirements) (Amendment) Regulation, 2016 , we hereby declare that M/s Jyoti Agarwal & Associates, Chartered Accountants (Firm Registration Number: 325111E), Statutory Auditor of the company have issued an Audit Report with unmodified opinion on the Audited Financial Results of the company for the half year and year ended 31<sup>st</sup> March, 2018.

**For, Encash Entertainment Limited**

(Sachet Saraf)

(Managing Director)

DIN: 01377285

Date: 30<sup>th</sup> May, 2018

Place: Kolkata



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