

# VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

**14<sup>th</sup> November, 2024**

**To,**

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Rotunda Bldg, Dalal Street,  
Fort, Mumbai- 400 001

**Scrip ID: POOJAENT**

**Scrip Code: 532011**

**ISIN: INE147C01017**

**Sub: Outcome of Board Meeting held on 14<sup>th</sup> November, 2024**

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 at its Meeting held on 14<sup>th</sup> November, 2024, wherein, inter alia, has considered and approved the unaudited consolidated and standalone financial results for the quarter and half year ended on 30<sup>th</sup> September, 2024.

Copy of the unaudited financials duly signed by Mrs. Deepshikha Deshmukh as authorized by the Board of Director to do so along with the Limited Review Report on the above results are enclosed herewith.

The Board Meeting started at 5:00 P.M and concluded at 6.30 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,

**For Vashu Bhagnani Industries Limited**

**(Formerly known as Pooja Entertainment and Films Limited)**

**Shweta Ramesh Soni**

**Company Secretary & Compliance Officer**

**Membership No: A65292**

**Encl: a/a**

CIN: L99999MH1986PLC040559

Regd. Off.: Flat No 1, Coelho House, No 2 Juhu Vasant Baha CHS LTD, Juhu Tara Road, Juhu, Near Sea Princes Hotel, Mumbai 400049

Email: cs@poojaentertainment.in | Tel. No.: 9096796404 | Fax: 2663 1275

Website: poojaentertainmentandfilms.com



# DSMR & CO

CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited 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 BOARD OF DIRECTORS  
VASHU BHAGNANI INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Vashu Bhagnani Industries Limited (the "Company"), for the quarter ended 30<sup>th</sup> September, 2024 and year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 (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 (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 and in compliance with Regulation 33 of the Listing Regulations. 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 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 specified under Section 143(10) of the Companies Act, 2013 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.
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 aforesaid Indian Accounting Standards ("Ind AS") 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 Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The Standalone Financial Statements of the Company for the year ended 31st March, 2024 have been audited by the predecessor auditor, whose report dated 21st May, 2024 had expressed an unmodified opinion.
- Further the Financial information of the Company for the previous quarter ended 30th June, 2024 & corresponding quarter and half year ended 30th September, 2023 has been reviewed by the predecessor auditor whose report dated 10th July, 2024 and 03rd November, 2023 respectively had expressed an unmodified opinion.

Our conclusion is not modified in respect of this matter.

**PLACE: Mumbai**  
**DATE: 14<sup>th</sup> November, 2024**



For D S M R & CO  
CHARTERED ACCOUNTANTS  
(FIRM REG. NO. 128085W)

A handwritten signature in blue ink, appearing to read "Dharmendra S. So Ngira".

**DHARMENDRA S. SO NGIRA**  
**PARTNER**  
**MEMBERSHIP NO-113275**  
**UDIN: 24113275BKBFY3516**



# D S M R & CO

CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

TO THE BOARD OF DIRECTORS  
VASHU BHAGNANI INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Vashu Bhagnani Industries Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 30<sup>th</sup> September, 2024 and year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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 and in compliance with Regulation 33 of the Listing Regulations. 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 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 specified under Section 143(10) of the Companies Act, 2013 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Consolidated Financial Statements of the group for the year ended 31<sup>st</sup> March, 2024 have been audited by the predecessor auditor, whose report dated 21<sup>st</sup> May, 2024 had expressed an unmodified opinion.  
Further the Financial information of the group for the previous quarter ended 30<sup>th</sup> June, 2024 & corresponding quarter and half year ended 30<sup>th</sup> September, 2023 has been reviewed by the predecessor auditor whose report dated 10<sup>th</sup> July, 2024 and 03<sup>rd</sup> November, 2023 respectively had expressed an unmodified opinion.

Our conclusion is not modified in respect of this matter.



5. The Statement includes the results of the following subsidiary:  
Foreign Subsidiary: - Modern Production FZ LLL UAE  
Indian Subsidiary: Pooja Leisure and Lifestyle (Partnership Firm)
6. We did not review the interim financial results and other financial information of 2 Subsidiaries which reflect total assets of Rs.11,148.14 lakhs as at 30th September,2024 , total income of Rs.22.71 lakhs and 285.85 lakhs, total net profit/(loss) after tax of Rs.(74.32) lakhs and Rs.161.59 lakhs, total comprehensive income/(loss) of Rs.(70.27) lakhs and Rs.165.74 lakhs for quarter ended 30th September, 2024 and year to date results for the period from 1<sup>st</sup> April,2024 to 30<sup>th</sup> September,2024 respectively and net cash inflow of Rs.1,614.20 lakhs for the period from 1st April,2024 to 30th September,2024 which is certified by the management.

According to the information and explanations given to us by the Management, and based on our examinations, 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.

7. 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 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D S M R & CO  
CHARTERED ACCOUNTANTS  
(FIRM REG. NO. 128085W)



A handwritten signature in black ink, appearing to read "Dharmendra S. Songra".

DHARMENDRA S. SONGRA  
PARTNER  
MEMBERSHIP NO-113275  
UDIN: 24113275BKBFZ1368

PLACE: Mumbai

DATE: 14<sup>th</sup> November, 2024

# Vashu Bhagnani Industries Limited

CIN No. : L68100MH1986PLC040559

Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BAHA CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049

Phone : 9096796404, Website : www.poojaentertainmentandfilms.Com,

Email : cs@poojaentertainment.in

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs .In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended		Half Year Ended			Year Ended	Quarter Ended		Half Year Ended		Year Ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Revenue :</b>												
a) Revenue from Operations	102.38	673.56	1,463.59	775.94	2,928.57	5,450.94	102.95	936.70	1,464.27	1,039.65	3,033.51	5,807.13
b) Other Income	15.84	2.35	0.47	18.19	1.24	26.80	15.97	24.36	0.19	40.33	0.96	26.80
<b>Total Income (a + b)</b>	<b>118.22</b>	<b>675.91</b>	<b>1,464.06</b>	<b>794.13</b>	<b>2,929.81</b>	<b>5,477.74</b>	<b>118.92</b>	<b>961.06</b>	<b>1,464.46</b>	<b>1,079.98</b>	<b>3,034.47</b>	<b>5,833.93</b>
<b>2. Expenses</b>												
a) Cost of production and Distribution of films	9.80	90.16	1,342.33	99.96	2,665.03	4,411.31	9.80	90.16	1,342.33	99.96	2,665.03	4,411.31
b) Employee Benefits Expense	11.77	12.03	12.56	23.80	28.17	53.41	41.61	43.38	39.73	84.99	82.16	161.53
c) Finance Costs	0.47	16.65	13.86	17.12	30.68	66.80	27.25	37.75	13.86	65.00	30.68	66.80
d) Depreciation and Amortisation Expense	0.65	0.66	0.65	1.31	1.31	2.63	1.25	1.25	0.65	2.50	1.31	2.63
e) Legal and Professional Expenses	1.42	77.97	1.81	79.39	6.73	34.95	1.72	77.97	1.81	79.69	6.73	34.93
e) Other Expenses	13.52	8.06	10.55	21.58	19.05	37.98	15.80	19.48	10.26	35.28	19.05	38.27
<b>Total Expenses</b>	<b>37.63</b>	<b>205.53</b>	<b>1,381.76</b>	<b>243.16</b>	<b>2,750.96</b>	<b>4,607.08</b>	<b>97.43</b>	<b>269.99</b>	<b>1,408.64</b>	<b>367.42</b>	<b>2,804.95</b>	<b>4,715.47</b>
<b>3. Profit/(Loss) before tax (1-2)</b>	<b>80.59</b>	<b>470.38</b>	<b>82.30</b>	<b>550.97</b>	<b>178.85</b>	<b>870.66</b>	<b>21.49</b>	<b>691.07</b>	<b>55.82</b>	<b>712.56</b>	<b>229.52</b>	<b>1,118.46</b>
<b>4. Tax expenses</b>												
a) Current tax	7.00	133.00	24.25	140.00	45.15	221.00	7.00	133.00	24.25	140.00	45.15	221.00
b) Deferred tax (Credit) / Charge	(0.07)	(0.54)	(0.02)	(0.61)	(0.45)	(0.48)	(0.07)	(0.54)	(0.02)	(0.61)	(0.45)	(0.48)
c) Income Tax related to Earlier Years	(1.74)	(9.95)	-	(11.69)	-	89.05	(1.74)	(9.95)	-	(11.69)	-	89.05
<b>Total Tax Expenses</b>	<b>5.19</b>	<b>122.51</b>	<b>24.23</b>	<b>127.70</b>	<b>44.70</b>	<b>309.57</b>	<b>5.19</b>	<b>122.51</b>	<b>24.23</b>	<b>127.70</b>	<b>44.70</b>	<b>309.57</b>
<b>5. Profit/(Loss) after Tax (3-4)</b>	<b>75.40</b>	<b>347.87</b>	<b>58.07</b>	<b>423.27</b>	<b>134.15</b>	<b>561.09</b>	<b>16.30</b>	<b>568.56</b>	<b>31.59</b>	<b>584.86</b>	<b>184.82</b>	<b>808.89</b>
<b>6. Other Comprehensive Income (Net of Tax)</b>												
i) items that will not be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-
ii) items that will be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	-	4.06	0.10	7.75	4.16	7.13	10.36
<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.06</b>	<b>0.10</b>	<b>7.75</b>	<b>4.16</b>	<b>7.13</b>	<b>10.36</b>
<b>7. Total Comprehensive Income for the period (5 + 6)</b>	<b>75.40</b>	<b>347.87</b>	<b>58.07</b>	<b>423.27</b>	<b>134.15</b>	<b>561.09</b>	<b>20.35</b>	<b>568.66</b>	<b>39.34</b>	<b>589.02</b>	<b>191.95</b>	<b>819.25</b>
<b>8. Net profit attributable</b>												
a) Owners of the Company	-	-	-	-	-	-	19.52	570.09	-	589.61	-	-
b) Non Controlling Interest	-	-	-	-	-	-	(3.22)	(1.53)	-	(4.75)	-	-
<b>9. Paid up Equity Share Capital (face value of Rs 10/- per share)</b>	<b>5,543.85</b>	<b>5,543.85</b>	<b>453.32</b>	<b>5,543.85</b>	<b>453.32</b>	<b>3,500.35</b>	<b>5,543.85</b>	<b>5,543.85</b>	<b>453.32</b>	<b>5,543.85</b>	<b>453.32</b>	<b>3,500.35</b>
<b>10. Other Equity (Excluding Revaluation Reserves)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>895.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,340.49</b>
<b>11. Earnings per share (EPS) of Rs.10/- each (for respective periods)</b>												
- Basic Rs.	0.14	0.63	0.10	0.76	0.24	1.01	0.03	1.03	0.06	1.05	0.33	1.46
- Diluted Rs.	0.13	0.60	0.10	0.74	0.23	0.97	0.03	0.99	0.05	1.02	0.32	1.41

For Vashu Bhagnani Industries Limited

  


Deepshikha Deshmukh  
Director  
DIN No.: 02146210

Place: Mumbai  
Date: 14-11-2024

# Vashu Bhagnani Industries Limited

CIN No. : L68100MH1986PLC040559

Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BAHU CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049

Phone : 9096796404, Website : www.poojaentertainmentandfilms.Com,  
Email : cs@poojaentertainment.in

## Statement of Assets and Liabilities

(Rs. in Lakhs)

	PARTICULARS	STANDALONE		CONSOLIDATED	
		As at 30th September, 2024	As at 31st March, 2024	As at 30th September, 2024	As at 31st March, 2024
		Unaudited	Audited	Unaudited	Audited
I	<b>ASSETS</b>				
	<b>1 NON CURRENT ASSETS</b>				
	(a) Property, Plant and equipment	3.59	4.90	3,861.02	3,863.53
	(b) Financial Assets				
	(i) Investments	5,291.56	180.56	-	-
	(ii) Other Financial Assets	6.76	18.49	17.49	30.49
	(ii) Loans	-	-	2,713.49	505.00
	<b>Total Non-Current Assets</b>	<b>5,301.91</b>	<b>203.95</b>	<b>6,592.00</b>	<b>4,399.02</b>
	<b>2 CURRENT ASSETS</b>				
	(a) Inventories	3,224.02	3,215.52	4,189.72	3,607.56
	(b) Financial Assets				
	(i) Trade Receivables	2,443.92	2,304.76	5,394.52	4,979.43
	(ii) Cash and Cash Equivalents	157.61	13.15	194.88	110.38
	(iii) Loans and Advances	2,059.92	1,961.97	2,617.03	2,516.62
	(iv) Other Financial Assets	116.74	115.01	116.74	115.01
	(c) Other current assets	994.70	1,367.71	1,050.51	1,308.98
	<b>TOTAL CURRENT ASSETS</b>	<b>8,996.91</b>	<b>8,978.12</b>	<b>13,563.40</b>	<b>12,637.98</b>
	<b>TOTAL ASSETS</b>	<b>14,298.82</b>	<b>9,182.07</b>	<b>20,155.40</b>	<b>17,037.00</b>
II	<b>EQUITY AND LIABILITIES</b>				
	<b>1 Equity</b>				
	(a) Share Capital	5,543.85	3,500.35	5,543.85	3,500.35
	(b) Other Equity	6,044.41	895.53	7,981.00	4,340.49
	<b>TOTAL EQUITY</b>	<b>11,588.26</b>	<b>4,395.88</b>	<b>13,524.85</b>	<b>7,840.84</b>
	<b>Liabilities</b>				
	<b>2 NON-CURRENT LIABILITIES</b>				
	(i) Deferred Tax Liabilities (Net)	42.11	42.72	42.11	42.72
	(ii) Borrowings	-	-	1,254.05	1,260.66
	(iii) Financial Liabilities	-	-	131.30	651.30
	<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>42.11</b>	<b>42.72</b>	<b>1,427.46</b>	<b>1,954.68</b>
	<b>3 CURRENT LIABILITIES</b>				
	(a) Financial Liabilities				
	(i) Borrowings	-	1,161.17	-	1,161.17
	(ii) Trade Payables				
	- Due to Micro & Small Enterprises	1.51	-	1.51	-
	- Due to Other than Micro & Small Enterprises	2,119.30	2,879.06	4,568.48	5,264.15
	(iii) Other financial liabilities	5.25	142.73	5.25	142.73
	(b) Other current liabilities	187.89	368.45	302.81	481.37
	(c) Current Tax Liabilities (Net)	354.50	192.06	325.04	192.06
	<b>TOTAL CURRENT LIABILITIES</b>	<b>2,668.45</b>	<b>4,743.47</b>	<b>5,203.09</b>	<b>7,241.48</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>14,298.82</b>	<b>9,182.07</b>	<b>20,155.40</b>	<b>17,037.00</b>

For Vashu Bhagnani Industries Limited

*Deepshikha Deshmukh*



Deepshikha Deshmukh  
Director  
DIN No.: 02146210

Place: Mumbai  
Date: 14-11-2024

CASH FLOW STATEMENT

(Rs. in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	Half year ended 30th September, 2024	Half year ended 30th September, 2023	Half year ended 30th September, 2024	Half year ended 30th September, 2023
	Unaudited	Unaudited	Unaudited	Unaudited
<b>A. Cash flow from operating activities</b>				
Profit before tax	550.97	178.85	712.56	229.52
<b>Adjustments for:</b>				
Depreciation	1.31	1.31	2.50	1.31
Finance Costs	17.12	30.68	65.00	30.68
Interest income	(2.39)	(0.35)	(2.39)	(0.35)
Unrealised Foreign exchange gain/(loss)	(0.00)	(0.89)	4.20	6.17
Credit Balance Written back	-	-	(0.02)	-
<b>Operating profit before working capital changes</b>	<b>567.01</b>	<b>209.60</b>	<b>781.85</b>	<b>267.34</b>
<b>Changes in working capital:</b>				
<b>Adjustments for operating assets:</b>				
Decrease/(Increase) in inventories	(8.50)	1,526.16	(582.16)	1,526.16
Decrease/(Increase) in trade receivables	(139.17)	350.81	(415.09)	219.71
Decrease/(Increase) in Loans, Other Financial Assets and Other current Assets	285.06	66.57	(2,039.16)	59.23
<b>Adjustments for operating liabilities:</b>				
(Decrease)/Increase in trade payables, Other current liabilities and other financial Liabilities	(1,076.29)	(1,736.51)	(1,536.81)	(1,656.03)
<b>Cash used in operating activities</b>	<b>(938.90)</b>	<b>207.03</b>	<b>(4,573.22)</b>	<b>149.07</b>
Direct Taxes and Income Tax Assets (Net)	(34.13)	(10.29)	(4.68)	(10.29)
<b>Net cash (used in) operating activities (A)</b>	<b>(337.76)</b>	<b>406.34</b>	<b>(3,786.69)</b>	<b>406.12</b>
<b>B. Cash flow from investing activities</b>				
Interest received	2.39	0.35	2.39	0.35
Purchase of Long Term Investments	(5,111.00)	-	-	-
<b>Net cash (used in) / generated from investing activities (B)</b>	<b>(5,108.61)</b>	<b>0.35</b>	<b>2.39</b>	<b>0.35</b>
<b>C. Cash flow from financing activities</b>				
Proceed from Issue of share warrants & Securities Premium	6,769.12	-	6,769.13	-
Proceeds/(Repayment) from short-term borrowings (Net)	(1,161.17)	(342.10)	(1,161.17)	(342.10)
Finance Costs	(17.12)	(30.68)	(65.00)	(30.68)
<b>Net cash generated from financing activities (C)</b>	<b>5,590.83</b>	<b>(372.78)</b>	<b>5,542.96</b>	<b>(372.77)</b>
<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>144.46</b>	<b>33.91</b>	<b>1,758.66</b>	<b>33.70</b>
Adjustment of non controlling interest	-	-	(1,674.16)	-
Cash and cash equivalents at the beginning of the year	13.15	13.44	110.38	19.43
<b>Cash and cash equivalents at the end of the year</b>	<b>157.61</b>	<b>47.35</b>	<b>194.88</b>	<b>53.13</b>
<b>**Cash and cash equivalents comprises of:</b>				
Cash in hand	7.31	7.31	30.85	7.31
Balance with scheduled banks in:				
-Current accounts	150.30	40.04	164.03	45.82
	<b>157.61</b>	<b>47.35</b>	<b>194.88</b>	<b>53.13</b>

For Vashu Bhagnani Industries Limited

*Deepshikha Deshmukh*



Deepshikha Deshmukh  
Director  
DIN No.: 02146210

Place : Mumbai  
Date : 14-11-2024



# Vashu Bhagnani Industries Limited

CIN No. : L68100MH1986PLC040559

Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BAHU CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049

Phone : 9096796404, Website : [www.poojaentertainmentandfilms.Com](http://www.poojaentertainmentandfilms.Com),

Email : [cs@poojaentertainment.in](mailto:cs@poojaentertainment.in)

## Notes:-

- 1) The results of the quarter and half year ended 30th September 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2024. The statutory auditors of the company carried out a "Limited Review" of the financial results for the quarter and half year ended 30th September 2024.
- 2) 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.
- 3) Previous periods' figures have been regrouped, wherever necessary, to correspond to those of the current period.

For Vashu Bhagnani Industries Limited



A handwritten signature in black ink, appearing to read "Deepshikha Deshmukh".

Place: Mumbai  
Date: 14.11.2024

Deepshikha Deshmukh  
Director  
DIN No.: 02146210

# Vashu Bhagnani Industries Limited

CIN No. : L68100MH1986PLC040559

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## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs .In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue :												
a) Revenue from Operations	102.38	673.56	1,463.59	775.94	2,928.57	5,450.94	102.95	936.70	1,464.27	1,039.65	3,033.51	5,807.13
Profit/(Loss) before tax	80.59	470.38	82.30	550.97	178.85	870.66	21.49	691.07	55.82	712.56	229.52	1,118.46
Profit/(Loss) after Tax	75.40	347.87	58.07	423.27	134.15	561.09	16.30	568.56	31.59	584.86	184.82	808.89
Total Comprehensive Income for the period	75.40	347.87	58.07	423.27	134.15	561.09	20.35	568.66	39.34	589.02	191.95	819.25
Net profit attributable												
a) Owners of the Company	-	-	-	-	-	-	19.52	570.09	-	589.61	-	-
b) Non Controlling Interest	-	-	-	-	-	-	(3.22)	(1.53)	-	(4.75)	-	-
Paid up Equity Share Capital (face value of Rs 10/- per share)	5,543.85	5,543.85	453.32	5,543.85	453.32	3,500.35	5,543.85	5,543.85	453.32	5,543.85	453.32	3,500.35
Other Equity (Excluding Revaluation Reserves)						895.53						4,340.49
Earnings per share (EPS) of Rs.10/- each (not annualised)												
- Basic Rs.	0.14	0.63	0.10	0.76	0.24	1.01	0.03	1.03	0.06	1.05	0.33	1.46
- Diluted Rs.	0.13	0.60	0.10	0.74	0.23	0.97	0.03	0.99	0.05	1.02	0.32	1.41

1. The above is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended 30th September, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of quarter and half year ended Financial Results are available on the Stock Exchange Website www.bseindia.com and on Company's website www.poojaentertainmentandfilms.in

2. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14rd November,2024

For Vashu Bhagnani Industries Limited




Deepshikha Deshmukh  
Director  
DIN No.: 02146210

Place: Mumbai  
Date: 14-11-2024



**CERTIFIED TRUE COPY OF BOARD RESOLUTION PASSED AT THE BOARD MEETING OF POOJA ENTERTAINMENT AND FILMS LIMITED HELD ON WEDNESDAY, 27TH JANUARY, 2021, AT 03.00 P.M. AT POOJA HOUSE, 5TH FLOOR, CTS NO. 892-893, JUHU TARA ROAD, OPP. J. W. MARRIOTT HOTEL, JUHU, MUMBAI-400049.**

**TO AUTHORIZE MRS. DEEPSHIKHA DESHMUKH TO SIGN QUARTERLY AND HALF YEARLY RESULTS/FINANCIAL STATEMENTS**

**\*RESOLVED THAT** pursuant to the provisions of the Companies Act, 2013 read with Rules there under (including any statutory modifications or re-enactment thereof, applicable provisions of Regulation 33(2)(b) of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 and others, Board of Directors be and is hereby authorize Mrs. Deepshikha Deshmukh (DIN: 02146210), Director of the Company to sign the Quarterly and Half Yearly Financial Results consisting of Profit and Loss Statements, Balance Sheet, Cash Flow Statement etc for both i.e. Standalone and Consolidated on behalf of the Company, which are to be submitted with BSE Limited unless until stated otherwise.

**FURTHER RESOLVED THAT** this resolution shall be effective immediately.\*

**///CERTIFIED TRUE COPY///**

**For Pooja Entertainment and Films Limited**

**Puja Vashu Bhagnani  
Managing Director  
DIN: 00044593**

**POOJA ENTERTAINMENT AND FILMS LTD.**

EMAIL

WEBSITE

POOJA ENTERTAINMENT AND FILMS LTD.

POOJA ENTERTAINMENT AND FILMS LTD.

TEL: 022-26121010

FAX: 022-26121078

POOJA HOUSE, 5TH FLOOR, CTS NO. 892-893, JUHU TARA ROAD, OPP. J. W. MARRIOTT HOTEL, JUHU, MUMBAI - 400049

DIN NO. 00044593

# VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

**November 14, 2024**

**To,  
BSE Limited**

PhirozeJeejeebhoy 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**

Dear Sir/ Madam,

**Subject: Statement of Deviation or Variation in utilization of funds raised under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the Quarter ended September 30, 2024**

Dear Sir/Madam,

Pursuant to Regulation 32 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019 this is to inform you that there are no deviation(s) or variation(s) in respect of the utilization of the proceeds of Preferential Issue of the Company during the quarter ended on September 30, 2024, as mentioned in the objects of the Preferential Issue of warrants (Equity Convertible Warrants) approved by the shareholders in the Extra-Ordinary General Meeting held on 14<sup>th</sup> March, 2024.

Please take the above information on record.

Yours faithfully,

**For Vashu Bhagnani Industries Limited  
(Formerly Known as Pooja Entertainment and Films Limited)**

**Shweta Ramesh Soni  
Company Secretary and Compliance Officer  
Membership No: A65292**

Encl: a/a

CIN: L68100MH1986PLC040559

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# VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

## ANNEXURE - A

### STATEMENT OF DEVIATION / VARIATION IN UTILIZATION OF FUNDS RAISED

<b>Name of listed entity</b>	Vashu Bhagnani Industries Limited (Formerly Known as Pooja Entertainment and Films Limited)
<b>Mode of Fund Raising</b>	<p>Preferential issue of 3,30,00,000 warrants (Equity Convertible Warrants) to Promoters and Promoter Group and Non-promoters approved by shareholders through resolution passed in the EOGM held on 14<sup>th</sup> March, 2024 and SEBI Guidelines for Preferential Issue, amongst which 2,89,50,000 warrants (Equity Convertible Warrants) has been allotted to Promoter and Promoter Group and Non-Promoters on 05.04.2024 and 08.04.2024 on receipt of 25% of issue price.</p> <p>Company allotted 2,04,35,000 Equity Shares pursuant to conversion of Warrants so allotted till 30.06.2024 on receiving remaining 75% of issue price.</p>
<b>Date of Raising Funds</b>	<p>Date of Allotment of Warrants (Equity convertible Warrants): 05<sup>th</sup> April, 2024 &amp; 08<sup>th</sup> April, 2024</p> <p>Date of Allotment of Equity Shares (Pursuant to conversion of Warrants): 30<sup>th</sup> April, 2024, 06<sup>th</sup> May, 2024, 13<sup>th</sup> May, 2024, 14<sup>th</sup> June, 2024 &amp; 21<sup>st</sup> June, 2024.</p>
<b>Amount Raised</b>	<p>Total 2,89,50,000 Warrants (Equity Convertible Warrants) has been allotted during June Quarter and has received Rs. 21,71,25,000/-</p> <p>Total 2,04,35,000 Equity Shares (Pursuant to conversion of Warrants) has been allotted during June Quarter and has received Rs. 45,97,87,500/- and no further amount was raised or conversion of warrant were made in September Quarter.</p>
<b>Report filed for Quarter ended</b>	September 30, 2024
<b>Monitoring Agency</b>	NA
<b>Monitoring Agency Name, if applicable</b>	NA
<b>Is there a Deviation / Variation in use of funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b>	NA
<b>If Yes, Date of shareholder Approval</b>	NA
<b>Explanation for the Deviation / Variation</b>	NA
<b>Comments of the Audit Committee after review</b>	NA
<b>Comments of the</b>	NA

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# VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

auditors, if any

Objects for which funds have been raised and where there has been a deviation, in the following table:

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
To raise further capital in order to meet the funding and business requirements of the Company including in relation to, and for [funding the business growth, capital expenditure, expansion plans including investments in subsidiaries, Investment in good business entities, Investment in any company for creating group/associate companies, exploring new initiatives, acquisition of business by making Investment or acquisition of stake in entities/companies for further expansion and diversification of the Business model, Inter body corporate loans in the requirements of business, mode of working capital, and other general corporate purposes	Not Applicable	Rs. 21,71,25,000 (25% towards warrants)	Not Applicable	Rs. 21,71,25,000 Utilized till 30 <sup>th</sup> September, 2024	Nil	Not Applicable
		Rs. 45,97,87,500 (75% towards Equity Shares)		Rs. 45,97,87,500 Utilized till 30 <sup>th</sup> September, 2024		

**Deviation or variation could mean:**

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

**For Vaslu Bhagnani Industries Limited  
(Formerly Known as Pooja Entertainment and Films Limited)**

**Deepshikha Dhiraj Deshmukh  
Director**



**Date: November 14, 2024**

CIN: L68100MH1986PLC040559

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