

VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

12th February, 2025

To,

BSE Limited

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

Scrip ID: POOJAENT

Scrip Code: 532011

ISIN: INE147C01017

**Sub: Integrated Filing (Financial) for the quarter and nine months ended
December 31, 2024**

Dear Sir/Madam,

Pursuant to the Securities and Exchange Board of India circular dated December 31, 2024, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

This is for information and records.

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: L68100MH1986PLC040559

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 31st December, 2024 and year to date from 1st April, 2024 to 31st December, 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.



DSMR & CO

CHARTERED ACCOUNTANTS

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 group for the previous corresponding Quarter and Nine Month ended 31st December, 2023 has been reviewed by the predecessor auditor whose report dated 12th February, 2024 had expressed an unmodified opinion.

Our conclusion is not modified in respect of this matter.

PLACE: Mumbai
DATE: 12th February, 2025

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

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RATHORE

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SHAIENDRA SINGH RATHORE
PARTNER

MEMBERSHIP NO-600395
UDIN: 25600395BMIHCA7556



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 31st December, 2024 and year to date from 1st April, 2024 to 31st December, 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 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 group for the previous corresponding Quarter and Nine Month ended 31st December, 2023 has been reviewed by the predecessor auditor whose report dated 12th February, 2024 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 in respect of the subsidiaries, whose interim financial results/information reflect total income of Rs.49.94 Lakhs and Rs.335.79 Lakhs ,total net Profit/(loss) after tax of Rs.46.33 Lakhs and Rs.207.92 Lakhs and total comprehensive gain of Rs.19.11 Lakhs and of Rs.184.86 Lakhs for the quarter ended 31st December,2024 and year to date results for the period from 1st April,2024 to 31st December,2024 respectively, 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.

PLACE: Mumbai
DATE: 12th February, 2025

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

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RATHORE

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SHAIENDRA SINGH RATHORE
PARTNER

MEMBERSHIP NO-600395
UDIN: 25600395BMIHCB2608

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 NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs .In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended		Nine Months Ended		Year Ended	Quarter Ended		Nine Months Ended		Year Ended		
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue :												
a) Revenue from Operations	62.03	102.38	2,021.70	837.97	4,950.27	5,450.94	111.24	102.95	2,021.66	1,150.89	5,055.17	5,807.13
b) Other Income	0.62	15.84	25.24	18.81	26.48	26.80	1.34	15.97	25.24	41.67	26.20	26.80
Total Income (a + b)	62.65	118.22	2,046.94	856.78	4,976.75	5,477.74	112.58	118.92	2,046.90	1,192.56	5,081.37	5,833.93
2. Expenses												
a) Cost of production and Distribution of films	58.01	9.80	1,877.08	157.97	4,542.11	4,411.31	58.00	9.80	1,877.07	157.96	4,542.10	4,411.31
b) Employee Benefits Expense	11.83	11.77	12.91	35.63	41.08	53.41	44.56	41.61	39.87	129.55	122.03	161.53
c) Finance Costs	-	0.47	11.10	17.12	41.78	66.80	13.50	27.25	11.10	78.50	41.78	66.80
d) Depreciation and Amortisation Expense	0.66	0.65	0.66	1.97	1.97	2.63	1.25	1.25	0.66	3.75	1.97	2.63
e) Legal and Professional Expenses	13.44	1.42	12.57	92.83	21.18	34.95	13.14	1.72	12.57	92.83	21.18	34.93
f) Other Expenses	31.45	13.52	6.17	53.03	23.33	37.98	36.07	15.80	6.17	71.35	23.33	38.27
Total Expenses	115.39	37.63	1,920.49	358.55	4,671.45	4,607.08	166.52	97.43	1,947.44	533.94	4,752.39	4,715.47
3. Profit/(Loss) before tax (1-2)	(52.74)	80.59	126.45	498.23	305.30	870.66	(53.94)	21.49	99.46	658.62	328.98	1,118.46
4. Tax expenses												
a) Current tax	(5.78)	7.00	31.95	134.22	77.10	221.00	(5.78)	7.00	31.95	134.22	77.10	221.00
b) Deferred tax (Credit) / Charge	(0.06)	(0.07)	(0.01)	(0.67)	(0.46)	(0.48)	(0.06)	(0.07)	(0.01)	(0.67)	(0.46)	(0.48)
c) Income Tax related to Earlier Years	-	(1.74)	-	(11.69)	-	89.05	-	(1.74)	-	(11.69)	-	89.05
Total Tax Expenses	(5.84)	5.19	31.94	121.86	76.64	309.57	(5.84)	5.19	31.94	121.86	76.64	309.57
5. Profit/(Loss) after Tax (3-4)	(46.90)	75.40	94.51	376.37	228.66	561.09	(48.11)	16.30	67.52	536.76	252.34	808.89
6. Other Comprehensive Income (Net of Tax)												
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)	-	-	-	-	-	-	20.33	4.06	55.79	24.49	62.92	10.36
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-	20.33	4.06	55.79	24.49	62.92	10.36
7. Total Comprehensive Income for the period (5 + 6)	(46.90)	75.40	94.51	376.37	228.66	561.09	(27.77)	20.35	123.31	561.25	315.26	819.25
8. Net Profit Attributable												
a) Owners of the company	-	-	-	-	-	-	(45.87)	19.52	-	543.74	-	-
b) Non Controlling Interest	-	-	-	-	-	-	(2.23)	(3.22)	-	(6.98)	-	-
9. 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
10. Other Equity (Excluding Revaluation Reserves)	-	-	-	-	-	895.53	-	-	-	-	-	4,340.49
11. Earnings per share (EPS) of Rs.10/- each (Refer Note no. 3)												
- Basic Rs.	(0.08)	0.14	0.17	0.68	0.41	1.01	(0.09)	0.03	0.12	0.97	0.46	1.46
- Diluted Rs.	(0.08)	0.13	0.16	0.65	0.40	0.97	(0.08)	0.03	0.12	0.93	0.44	1.41

For Vashu Bhagnani Industries Limited

Deepshikha Deshmukh

Deepshikha Deshmukh
Director
DIN No.: 02146210



Place: Mumbai
Date: 12-02-2025

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

Notes:-

- 1) The results of the quarter and nine months ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February, 2025. The statutory auditors of the company carried out a "Limited Review" of the financial results for the quarter ended 31st December, 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.

Place: Mumbai
Date: 12.02.2025



For Vashu Bhagnani Industries Limited


Deepshikha Deshmukh
Director
DIN No.: 02146210

Vashu Bhagnani Industries Limited

CIN No. : L68100MH1986PLC040559

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

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

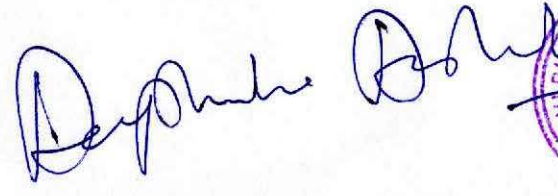

(Rs .In Lakhs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended		Nine Months Ended		Year Ended		Quarter Ended		Nine Months Ended		Year Ended	
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue :												
a) Revenue from Operations	62.03	102.38	2,021.70	837.97	4,950.27	5,450.94	111.24	102.95	2,021.66	1,150.89	5,055.17	5,807.13
Profit/(Loss) before tax	(52.74)	80.59	126.45	498.23	305.30	870.66	(53.94)	21.49	99.46	658.62	328.98	1,118.46
Profit/(Loss) after Tax	(46.90)	75.40	94.51	376.37	228.66	561.09	(48.11)	16.30	67.52	536.76	252.34	808.89
Total Comprehensive Income for the period	(46.90)	75.40	94.51	376.37	228.66	561.09	(27.77)	20.35	123.31	561.25	315.26	819.25
Net Profit Attributable												
a) Owners of the company	-	-	-	-	-	-	(45.87)	19.52	-	543.74	-	-
b) Non Controlling Interest	-	-	-	-	-	-	(2.23)	(3.22)	-	(6.98)	-	-
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.	(0.08)	0.14	0.17	0.68	0.41	1.01	(0.09)	0.03	0.12	0.97	0.46	1.46
- Diluted Rs.	(0.08)	0.14	0.16	0.65	0.40	0.97	(0.08)	0.03	0.12	0.93	0.44	1.41

1. The above is an extract of the detailed format of Unaudited Financial Results for the quarter and nine months ended 31st December, 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 nine 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 12th February, 2025

For Pooja Entertainment and Films Limited

Deepshikha Deshmukh
Director
DIN No.: 02146210

Place: Mumbai
Date: 12-02-2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	Vashu Bhagnani Industries Limited (Formerly Known as Pooja Entertainment and Films Limited)
Mode of Fund Raising	Preferential issue.
Date of Raising Funds	Date of Allotment of Warrants (Equity convertible Warrants): 05 th April, 2024 & 08 th April, 2024 Date of Allotment of Equity Shares (Pursuant to conversion of Warrants): 30 th April, 2024, 06 th May, 2024, 13 th May, 2024, 14 th June, 2024 & 21 st June, 2024.
Amount Raised	6769.13 (INR in Lakhs). (As on 31/12/2024)
Report filed for Quarter ended	31st December, 2024
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No
Comments of the auditors, if any	None

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 (INR in Lakhs)	Modified Allocation, if any	Funds Utilised (INR in Lakhs)	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	NOT APPLICABLE	6769.13 (towards Warrants & Equity shares)	NOT APPLICABLE	6769.13 Utilised till 31 st december 2024	NOT APPLICABLE	NO

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						
Total		6,769.13		6,769.13		

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 VASHU BHAGNANI INDUSTRIES LIMITED



Deepshika Deshmukh
 Director
 DIN - 02146210
 Date- 12th February, 2025



C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES –
 Not Applicable, No default

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4 th quarter) - Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable