

PURPLE ENTERTAINMENT LIMITED

CIN-L55101UP1974PLC003938

Regd. Office:- 30-B, 3rd floor, Ajanta complex, Income Tax, Ashram Road, Ahmedabad - 380009.

Email on: - purpleentertainments7@gmail.com website: - www.purpleentertainment.co.in

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

(Rs. in lakhs except EPS)

	Particulars	Quarter Ended			Year Ended	
		31-03-2019 (Audited)	31-12-2018 (Unaudited)	31-03-2018 (Audited)	31-03-2019 (Audited)	31-03-2018 (Audited)
I	Revenue from Operations	-	-	6.18	-	6.61
II	Other Income	(2.62)	5.18	42.89	23.34	46.11
III	Total Income (I+II)	(2.62)	5.18	49.07	23.34	52.72
IV	Expenses					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	41.75	-	56.79
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(49.29)	-	(49.29)
	d) Excise Duty	-	-	-	-	-
	e) Employee benefits expense	-	-	-	-	-
	f) Finance costs	3.89	1.53	0.57	8.62	5.03
	g) Depreciation and amortisation expenses	-	-	0.03	-	-
	h) Power and Fuel	0.57	-	-	0.57	-
	i) Other expenses	-	-	-	-	-
	Total Expenses (IV)	(0.01)	3.20	4.05	8.17	10.90
V	Profit / (Loss) before exceptional items and tax (III-IV)	4.45	4.73	(2.89)	17.36	23.43
VI	Exceptional Items	(7.07)	0.45	51.96	5.98	29.29
VII	Profit / (Loss) before tax (V-VI)	(7.07)	0.45	51.96	5.98	29.29
VIII	Tax Expense :					
	1) Current Tax	1.20	-	-	1.20	-
	2) Deferred Tax	0.72	-	9.67	0.72	9.67
	Total tax expenses (VIII)	1.92	-	9.67	1.92	9.67
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(8.99)	0.45	42.29	4.06	19.62
X	Profit / (Loss) from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	Profit / (Loss) for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX + XII)	(8.99)	0.45	42.29	4.06	19.62
XIV	Other Comprehensive Income (Net of Taxes)					
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	(8.99)	0.45	42.29	4.06	19.62
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	864.60	864.60	864.60	864.60	864.60
XVII	Earnings per share					
	Basic	(0.10)	0.01	0.49	0.05	0.23
	Diluted					

Notes:

1.	The above audited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on May 30, 2019. The Statutory Auditors report does not have any qualification/modification.
2.	The financial results for the quarter and year ended March 31, 2019 have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended from time to time.
3.	The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under Chemical Business which is considered to be the only reportable business segment.
4.	The figures in respect of results for the quarter ended March 31, 2019 and March 31, 2018 are the balancing figures between the Audited figures in respect of the full financial year and published year to date figures upto the third quarter of the respective financial year.
5.	With the applicability of Goods and Service Tax (GST) effective July 01, 2017, revenue from operations is disclosed net of GST. Accordingly, revenue from operations and total expenses for the twelve months ended March 31, 2019 are not comparable with the figures for the twelve months ended March 31, 2018 presented in the above results.
6.	The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.



PURPLE ENTERTAINMENT LIMITED
Audited Statement of Assets and Liabilities as at March 31, 2019

(Rupees in Lacs)

Particulars	As at 31st March, 2019 (Audited)	As at 31st March, 2018 (Audited)
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments	7.47	8.04
(b) Capital work-in-progress	-	-
(c) Other Intangible Assets	-	-
(d) Financial Assets	-	-
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Assets	-	-
(e) Other non-current assets	-	-
Subtotal - Non-current assets	7.47	8.04
2 Current assets		
(a) Inventories	36.29	36.29
(b) Financial Assets		
(i) Investments	-	300.00
(ii) Trade Receivables	2.23	1.08
(iii) Cash and Cash Equivalents	427.35	949.25
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	1,198.82	578.50
(v) Others	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	6.06	2.31
Subtotal - Current assets	1,670.75	1,867.43
TOTAL ASSETS	1,678.22	1,875.47
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Share Capital	864.60	864.60
(b) Other Equity	(0.15)	(4.21)
Subtotal - Shareholders' funds	864.45	860.39
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	710.77	988.12
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	1.14	0.42
(d) Other non-current liabilities	-	-
Subtotal - Non-current liabilities	711.91	988.54
3 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	100.00	26.54
(ii) Trade payables	0.37	-
(iii) Other current financial liabilities	-	-
(b) Other current liabilities	0.29	-
(c) Current Provisions	-	-
(d) Current Tax Liabilities (Net)	1.20	-
Subtotal - Current liabilities	101.86	26.54
TOTAL EQUITY AND LIABILITIES	1,678.22	1,875.47

For and on behalf of Board of Directors
PURPLE ENTERTAINMENT LIMITED

BHARATKUMAR SHAH
DIRECTOR
DIN: 06645717

Place : Ahmedabad
Date : May 30, 2019



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Harshad Sudhir & Co.

Chartered Accountants

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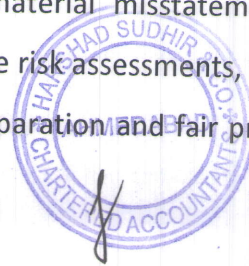
Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors of

PURPLE ENTERTAINMENT LIMITED

1. We have audited the accompanying statement of standalone financial results of **PURPLE ENTERTAINMENT LIMITED** (the "Company") for the quarter and financial year ended March 31,2019 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5,2016.
2. The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements.
3. We conducted our audit in accordance with the Standards on Auditing specified u/s 143(10) of the Companies Act, 2013 and other authoritative announcements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation





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- of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.
5. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.
 6. 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - (ii) gives a true and fair view, in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the financial year ended March 31, 2019.
 7. The Statement includes the results for the Quarter ended March 31, 2019 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.



For, Harshad Sudhir & Co.
Chartered Accountants
FRN 129775W


Sudhir S Shah
Partner

Membership No. 115947

Place: Ahmedabad,
Date: 30th May, 2019