

Date: 14.02.2023

To
The Department of Corporate Affairs,
Bombay Stock Exchange Limited,
P J Towers, Dalal Street
Mumbai

RE: OUTCOME OF BOARD MEETING as per Regulation 30 of SEBI (LODR) Regulations, 2015

Ref.: BSE Script code:- 540159

Dear Sir,

This is to inform you that a Meeting of the Board of Directors of the Company was convened today i.e. Tuesday, February 14, 2023, at 02:00 PM and concluded at 02:30 PM. to approve the Unaudited financial results for quarter ended on December 31, 2022.

Kindly acknowledge the same & take on your records.

Thanking You.

Yours Faithfully

FOR, PURPLE ENTERTAINMENT LIMITED



CHIRAG KIRTIKUMAR SHAH
MANAGING DIRECTOR
DIN: 08111288

Regd. Office:-
30-B, 3rd floor, Ajanta complex,
Income Tax, Ashram Road,
Ahmedabad – 380009.
(O) – 079-40069097,
email:- purpleentertainments7@gmail.com,
<https://purple-entertainment.co.in/>

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(Rs. in lakhs except EPS)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	-	-	-	-	-	4.00
II	Other Income	20.59	16.91	23.08	46.79	57.40	70.15
III	Total Income (I + II)	20.59	16.91	23.08	46.79	57.40	74.15
IV	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employee benefits expense	1.20	1.20	1.35	3.60	4.25	8.85
	e) Finance costs	13.59	7.68	1.55	24.12	9.21	11.95
	f) Depreciation and amortisation expenses	-	-	-	-	-	-
	g) Legal & Professional Expenses	0.78	2.33	0.51	8.09	4.57	7.43
	h) Other expenses	1.19	0.40	1.01	2.45	2.96	3.47
	Total Expenses (IV)	16.76	11.61	4.42	38.26	20.99	31.70
V	Profit before exceptional items and tax (III-IV)	3.83	5.30	18.66	8.53	36.41	42.45
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	3.83	5.30	18.66	8.53	36.41	42.45
VIII	Tax Expense :						
	1) Current Tax	1.00	1.10	5.20	8.75	8.76	10.98
	2) Deferred Tax	-	0.06	0.03	(10.62)	0.09	0.12
	3) Short / (Excess) provision of IT of earlier years	1.14	-	-	1.14	-	1.14
	Total tax expenses (VIII)	2.14	1.16	5.23	(0.73)	8.85	12.24
IX	Profit for the period from continuing operations (VII-VIII)	1.69	4.14	13.43	9.26	27.56	30.21
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 for the period (IX + XII)	1.69	4.14	13.43	9.26	27.56	30.21
XIV	Other Comprehensive Income (Net of Taxes)						
	a) Items that will not be reclassified to profit or loss	-	-	(0.01)	31.71	2.50	3.34
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII + XIV)	1.69	4.14	13.42	40.97	30.06	33.55
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	864.60	864.60	864.60	864.60	864.60	864.60
XVII	Earnings per share						
	Basic	0.02	0.05	0.16	0.11	0.32	0.35
	Diluted	0.02	0.05	0.16	0.11	0.32	0.35

Notes:

- The above unaudited 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 February 14, 2023. The Statutory Auditors of the company have carried out a limited review of the above financial results.
- The unaudited financial results for the quarter and nine months ended December 31, 2022 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Ministry of Labour and Employment has released draft rules for the Code on November 13, 2020. Final rules are yet to be notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any.
- The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under only one Business which is considered to be the only reportable business segment.
- The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

For and on behalf of Board of Directors
Purple Entertainment Limited



 Managing Director
CHIRAG KIRTIKUMAR SHAH
 DIN: 08111288

Place : Ahmedabad
Date : February 14, 2023.



HSK & CO LLP

Chartered Accountants

410, 4th Floor, The Grand Mall, Opp. SBI Zonal Office, S. M. Road, Ambawadi, Ahmedabad-380015.
Phone : +91-79-40058744 / 40326773 • **E-mail** : htco.ca@gmail.com • ssshah.ca@gmail.com

Independent Auditor's review report on Quarterly and Year to Date Unaudited Financial Results of Purple Entertainment Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to the Board of Directors of
Purple Entertainment Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Purple Entertainment Limited** ("the company") for the quarter ended December 31,2022 and year to date from April 01,2022 to December 31,2022("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 amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, 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 in accordance with the Standard on Review Engagement (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 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular, including the manner in which it is to be disclosed or that it contains any material misstatement.



**Place: Ahmedabad,
Date: February 14, 2023**

**For, H S K & CO LLP
Chartered Accountants
FRN 117014W/W100685**

A handwritten signature in black ink, appearing to be "Sudhir Shah", enclosed within a hand-drawn oval.

**CA. Sudhir Shah
Partner
Membership No. 115947
UDIN:- 23115947BGWQAG4953**