



GANESH FILMS INDIA LIMITED

503, 5th FLOOR, PLOT – 461D, A WING
PARSHVANATH, GARDENS, BHAUDAJI ROAD, KINGS CIRCLE, MATUNGA, MUMBAI-400019
Email Id –ganeshfilm.compliance@gmail.com | CIN: L07100MH2018PLC307613 | Tel No: +91 7973433285

Date: 9th November, 2023

To
The Listing Department
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai, Maharashtra -
400001

SUB: OUTCOME OF BOARD MEETING HELD ON 9TH NOVEMBER, 2023
REF: GANESH FILMS INDIA LIMITED (SCRIP CODE: 541703)

Meeting Commencement Time: 03: 00 P.M
Meeting Conclusion Time: 05:05 P.M

Dear Sir/Ma'am,

We would like to inform you that pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”), the Board of Directors of the Company at their meeting held Today i.e, on **Thursday, the 9th day of November, 2023** at the Registered Office of the Company situated at **503, 5th FLOOR, PLOT – 461D, A WING PARSHVANATH, GARDENS, BHAUDAJI ROAD, KINGS CIRCLE, MATUNGA, MUMBAI-400019** has *inter alia*, considered and approved the following:

- a) The un-audited financial results of the company for the half year ended on 30th September, 2023; and
- b) The Limited Review Report on the un-audited financial results for the half year ended on 30th September, 2023;
- c) Took note of the resignation received from the Company Secretary and Compliance Officer, Ms. Harleen Kaur.

This is for your information and record.

Thanking You,
For **GANESH FILMS INDIA LIMITED**

GAURAV KUMAR
DIRECTOR
DIN: 06717452



JMR & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

3303, Marathon Futurex, A Wing, Mafatlal Mills Compound, N.M. Joshi Marg, Lower Parel, Mumbai – 400 013
Tel: + 91 / 22 - 47482753 / 54 / 55 •Email: info@jmrassociates.com •Web: www.jmrassociates.com

Independent Auditors' Limited Review Report

To The Board of Directors
Ganesh Films India Limited

1. We have reviewed the accompanying Statement of unaudited financial Results of **Ganesh Films India Limited** (the "Company") for the six-month ended 30 September 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by Company's Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. We draw attention to the following matter:
 - i. The Company has, in case of certain debit/credit balances external liabilities and assets, failed to provide us with the external confirmations and/ or reconciliations and hence the recording and disclosure of said balances were verified on the basis of other evidences provided to us.
 - ii. In view of above, we are unable to comment upon the resultant impact of the above on the profit for the year, reserve and surplus, investment, loans and advances, trade receivables, trade payables, current and non-current assets and liabilities, as at balance sheet date.





JMR & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

5. Based on our review conducted as stated above, except for the possible effects of the matters described in Note 4, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with applicable Accounting Standards ("AS") and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. **Emphasis of Matter:**
- During the half year ended September 30, 2023, the company had no operations because new promoters had just taken over, who wanted to change the company's name and expand the
 - business through a variety of business lines. Promoters expect their business to continue, view it as a going concern, and will abide by all compliances in the near future.

Our Conclusion is not modified in respect of this matter.

For JMR & Associates LLP
Chartered Accountants



CA. Nikesh Jain
(Partner)
Membership No.: 114003
UDIN: 23114003BGSCQO9330
Place: Mumbai
Date: 9 November 2023



Statement of Financials Results for the Period Ended 30 September 2023		(Rs. In lakhs)			
		Half Year Ended		Year Ended	
Sr. No.	Particulars	30-Sep-23	31-Mar-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	-	-	-	-
II	Other income	171.57	7.29	-	7.29
III	Total Revenue (I+II)	171.57	7.29	-	7.29
	Expenses				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchase of film distribution rights	-	-	-	-
	(c) Changes in inventories of film distribution rights	-	-	-	-
	(d) Employee benefit expense	-	4.08	6.27	10.35
	(e) Finance cost	-	0.79	16.35	17.14
	(f) Depreciation and amortisation expense	0.40	7.76	7.79	15.55
	(g) Other expenses	4.06	174.58	4.25	178.83
IV	Total Expenses	4.46	187.22	34.65	221.87
V	Profit / (loss) before exceptional and extra ordinary items and tax (III-IV)	167.11	(179.93)	(34.65)	(214.58)
VI	Exceptional items	-	-	-	-
VII	Profit / (loss) before extraordinary items and tax (V-VI)	167.11	(179.93)	(34.65)	(214.58)
VIII	Extraordinary items				
	Prior Period Adjustment - Reversal of bank interest	-	-	-	-
IX	Profit / (loss) before tax (VII-VIII)	167.11	(179.93)	(34.65)	(214.58)
X	Tax Expenses				
	- Current tax	18	-	-	-
	- Deferred tax charge / (credit)	(99)	-	-	-
	- MAT credit entitlement charge/(credit)	(18)	-	-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	265.89	(179.93)	(34.65)	(214.58)
XII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII - XIII)	265.89	(179.93)	(34.65)	(214.58)
XV	Profit/(Loss) for the period (XI + XIV)	265.89	(179.93)	(34.65)	(214.58)
XVI	No of Equity Shares (Weighted Average)	3,007,684	3,007,684	3,007,684	3,007,684
XVII	Earnings per Equity Share of Rs. 10/- each				
	(a) Basic	8.84	(5.98)	(1.15)	(7.13)
	(b) Diluted	8.84	(5.98)	(1.15)	(7.13)

For and on behalf of the Board of the Directors

Ganesh Films India Ltd.

Gaurav Kumar
Director
DIN: 06717452

Director

Date : 9th November 2023



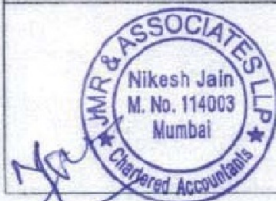
Nikesh Jain

STATEMENT OF ASSETS AND LIABILITIES AS PER REGULATION 33 OF SEBI (LODR) Regulations, 2015

Particulars	(Rs. In lakhs)	
	As at	As at
	30 September 2023	31 March 2023
	(Unaudited)	(Audited)
EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	366.77	366.77
(b) Reserves and surplus	914.61	874.72
Sub-total - Shareholders' funds	1,246.38	974.49
2. Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	-	-
3. Current liabilities		
(a) Short-term borrowings	12.07	200.71
(b) Trade payables	-	1.80
(i) Total outstanding dues of micro enterprises and small enterprises	-	12.91
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	14.54	-
(c) Current Tax Liability	17.54	-
(d) Other current liabilities	1,202.11	108.18
(e) Short-term provisions	-	-
Sub-total - Current liabilities	1,308.66	322.57
TOTAL - EQUITY AND LIABILITIES	2,552.04	1,301.76
ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	1.32	1.72
(b) Non-current investments	-	-
(c) Deferred Tax Asset	98.77	-
(d) Long-term loans and advances	-	-
(e) Other non-current assets	17.64	-
Sub-Total- Non-Current assets	117.73	1.72
2. Current Assets		
(a) Current investments	-	-
(b) Inventories (Unamortized distribution rights)	-	-
(c) Trade receivables	249.74	48.57
(d) Cash and cash equivalents	0.02	0.44
(e) Short-term loans and advances	2,181.55	1,235.57
(f) Other current assets	3.00	15.10
Sub-total - Current assets	2,434.31	1,300.04
TOTAL - ASSETS	2,552.04	1,301.76

Notes:

- In accordance with the requirements of Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 with the OMS Stock Exchange, the above unaudited financial results for the half year ended 30 September, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 9 Nov 2023.
- The Company operates in single reporting segment, which is acquiring and distribution of South Indian Films and other regional language films, being governed by similar risk and returns, forming the primary business segment. Accordingly, the disclosure requirement of Accounting Standard (AS-17) segment reporting is not applicable.
- During the half year ended 30 Sep 2023, the company had no operations because new promoters had just taken over, who wanted to change the company's name and expand the business through a variety of business lines. Promoters expect their business to continue, view it as a going concern, and will abide by all compliances in the near future.
- Figures for the half year ended 31 March 2023, are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto first half year of the relevant financial year.
- Figures of previous period / year have been regrouped/rearranged wherever considered necessary.



For and on behalf of the Board of the Directors
Ganesh Films India Ltd.

Gaurav Kumar
 Director
 DIN: 06717452

Director

Date: 08 November 2023

GANESH FILMS INDIA LIMITED
 503, 5TH FLOOR, PLOT 461D, A WING PARSHVANATH GARDENS,
 BHAUDAJI RD, KING CIRCLE, MATUNGA, MUMBAI, MAHARASHTRA 400019
 CIN: L07100MH2018PLC307613



Statement of Cash Flow for the period ended 30 September 2023

Particulars	(Rs. In Lakhs)	
	For the period ended 30 Sept 2023	For the period ended 30 Sept 2022
	(Unaudited)	(Unaudited)
A. Cash Flow from Operating Activities		
Net profit before tax	167.11	(34.65)
Adjustments for		
Depreciation and amortization	0.40	7.79
Finance cost	-	16.35
Operating profit before working capital changes	167.51	(10.51)
Adjustments for working capital changes		
(Increase)/Decrease in Short term Loans and Advance	(946)	-
(Increase)/Decrease in trade receivables and other receivable	(201.17)	246.54
(Increase)/Decrease in Other current asset	12.46	(0.47)
Increase/(Decrease) in trade payables and other payables	(6.56)	1.85
Increase/(Decrease) in other current liabilities	1,161.95	90.05
Cash generated from operations	188.22	327.46
Income tax paid	-	(0.08)
Net Cash from Operating Activities	188.22	327.38
B. Cash Flow from Investing Activities		
Payment for Purchase of property, plant and equipment	-	-
Net Cash used in Investing Activities	-	-
C. Cash Flow from Financing Activities		
Short term loan taken from related party (net)	11.36	1.43
Short term loan taken from bank (net)	-	(312.12)
Short term loan taken from others	(200.00)	-
Finance cost	-	(16.34)
Net Cash from/(used in) Financing Activities	(188.64)	(327.03)
Net Change in Cash and Cash Equivalents	(0.42)	0.34
Add: Cash and cash equivalents at the beginning of the period	0.44	0.02
Cash and cash equivalents at the end of the period	0.02	0.36

Ganesh Films India Ltd.



Gaurav Kumar
 Director
 DIN: 06717452

Date : 9th November 2023