

**PURPLE ENTERTAINMENT LIMITED**

CIN: L55101GJ1974PLC084389

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**September 15, 2020**

To  
BSE Limited  
Phirozejeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001

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**Scrip Code:** 539593

**SUB: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER JUNE 30, 2020**

Dear Sir,

We are to inform you that a Meeting of Board of Directors of the Company was convened today i.e. September 15, 2020 (Commenced at 2:20 P.M. and Concluded at: 2:52 P.M.), wherein the Financial Results (IND AS) for the quarter ended on June 30, 2020 were considered and approved.


Accordingly, we are sending herewith copy of Financial Results (IND AS) along with copy of Limited Review Report given by the Statutory Auditors of the Company for the quarter ended on June 30, 2020.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

FOR, PURPLE ENTERTAINMENT LIMITED

  
BHARATKUMAR SHAH  
DIRECTOR  
DIN: 06645717

Encl: as above

**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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2020**

(Rs. in lakhs except EPS)

	Particulars	Quarter Ended			Year Ended
		30/06/2020	31/03/2020	30/06/2019	31/03/2020
		(Unaudited)	(Refer Note No -3 )	(Unaudited)	(Audited)
<b>I</b>	Revenue from Operations		-	-	-
<b>II</b>	Other Income	10.48	83.37	-	83.37
<b>III</b>	<b>Total Income ( I+II)</b>	<b>10.48</b>	<b>83.37</b>	-	<b>83.37</b>
<b>IV</b>	<b>Expenses</b>				
	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	-	36.29	-	36.29
	d) Employee benefits expense	0.91	8.33	1.23	12.35
	e) Finance costs	1.06	0.37	-	0.37
	f) Depreciation and amortisation expenses	0.86	3.45	0.14	3.45
	g) Legal & Professional Expenses	-	22.05	-	25.05
	h) Other expenses	0.02	(0.90)	3.89	3.90
	<b>Total Expenses (IV)</b>	<b>2.85</b>	<b>69.59</b>	<b>5.26</b>	<b>81.41</b>
<b>V</b>	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>7.63</b>	<b>13.78</b>	<b>(5.26)</b>	<b>1.96</b>
<b>VI</b>	Exceptional Items	-	-	-	-
<b>VII</b>	<b>Profit / (Loss) before tax (V-VI)</b>	<b>7.63</b>	<b>13.78</b>	<b>(5.26)</b>	<b>1.96</b>
<b>VIII</b>	<b>Tax Expense :</b>				
	1) Current Tax	2.14	1.00	-	1.00
	2) Deferred Tax	(0.16)	(1.18)	0.03	(0.64)
	3) Short / (Excess) provision of IT of earlier years	-	3.90	-	3.90
	<b>Total tax expenses (VIII)</b>	<b>1.98</b>	<b>3.72</b>	<b>0.03</b>	<b>4.26</b>
<b>IX</b>	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>5.65</b>	<b>10.06</b>	<b>(5.29)</b>	<b>(2.30)</b>
<b>X</b>	<b>Profit / (Loss) from discontinued operations</b>	-	-	-	-
<b>XI</b>	<b>Tax expense of discontinued operations</b>	-	-	-	-
<b>XII</b>	<b>Profit / (Loss) for the period from discontinued operations (after tax) (X-XI)</b>	-	-	-	-
<b>XIII</b>	<b>Profit / (Loss) for the period (IX + XII)</b>	<b>5.65</b>	<b>10.06</b>	<b>(5.29)</b>	<b>(2.30)</b>
<b>XIV</b>	<b>Other Comprehensive Income ( Net of Taxes )</b>				
	a) Items that will not be reclassified to profit or loss	-	-	-	-
	b) Items that will be reclassified to profit or loss	-	-	-	-
<b>XV</b>	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>5.65</b>	<b>10.06</b>	<b>(5.29)</b>	<b>(2.30)</b>
<b>XVI</b>	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	<b>864.60</b>	<b>864.60</b>	<b>864.60</b>	<b>864.60</b>

XVII	Earnings per share				
	Basic		0.07	0.12	(0.06)
	Diluted		0.07	0.12	(0.06)

**Notes:**

1	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 September 15, 2020. The Statutory Auditors of the company have carried out a limited review of the above Unaudited financial results.
2	The Unaudited financial results for the quarter ended June 30,2020 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.
3	The figures for the quarter ended March 31, 2020 are the balancing figures between audited figures in respect of the financial year 2019-2020 and the published year to date figures up to December 31, 2019.
4	<b>Estimation uncertainty relating to Health Pandemic on COVID-19 :-</b> The Company has used the principles of prudence in applying judgements, estimates and assumptions including sensitivity analysis and In assessing the recoverability of receivables including unbilled receivables, contract assets and contract costs and certain investments, it has also considered internal and external information upto the date of approval of these unaudited financial results including economic forecasts. The impact of the global health pandemic may be different from that estimated as at the date of approval of these audited financial results and will continue to closely monitor any material changes to future economic conditions.
5	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.
6	The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

Place : Ahmedabad  
Date : 15/09/2020

FOR, PURPLE ENTERTAINMENT LIMITED

  
BHARATKUMAR SHAH  
DIRECTOR  
DIN: 06645717

**HSK & CO****Chartered Accountants**

410, 4th Floor, The Grand Mall, Opp. C.N. Vidhyalay, S.M. Road, Ambawadi, Ahmedabad-380015

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E-mail: htco.ca@gmail.com • ssshah.ca@gmail.com • cakushalfofaria@gmail.com

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

Review Report to the Board of Directors of  
**Purple Entertainment Limited**

We have reviewed the accompanying statement of unaudited financial results of **Purple Entertainment Limited** ("the Company") for the quarter ended June 30, 2020 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Regulation") as modified by Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").

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 issue a report on these financial statements based on our review.

We conducted our review of the Statement 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed or that it contains any material misstatement.



We draw attention to note no. 4 of the unaudited financial results, wherein Impact of COVID -19 Pandemic on the Operations of the company on the current quarter financial results is disclosed. However, the assessment of Impact of COVID-19 is a continuing process, given the uncertainties associated with its nature and duration. The company will continue to monitor any material changes to future economic condition.

Our conclusion is not modified in respect of this matter.

For, H S K & Co  
Chartered Accountants  
FRN: 117014W



A handwritten signature in blue ink, appearing to be "Sudhir S. Shah", enclosed in a circular scribble.

CA. Sudhir S. Shah  
Partner  
M. No. 115947  
UDIN: 20115947AAAACy2600

Place: Ahmedabad

Date: 15<sup>th</sup> September, 2020