

ENCASH ENTERTAINMENT LIMITED

Value for Money

CIN : L92413WB2008PLC124559; GSTIN : 19AADCB4721B1Z5

Email id : encashentertainment@gmail.com; Website : www.encashentertainment.com

Ref. No. 14.11.2024

Date :

To,
BSE SME Platform
25th Floor,
P J Towers, Dalal Street,
Fort, Mumbai - 400 001.

SUB: Outcome of Board Meeting

Respected Sir/ Madam,

In terms of the provisions of Regulations 30 (read with part A of Schedule III) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following statements for the half year ended 30th September, 2024, which were approved and taken on record by the Board of Directors at its meeting held on Thursday, 14th November, 2024.

1. Unaudited Standalone Financial Results for the half year ended 30th September, 2024.
2. Limited Review Reports for the half year ended 30th September, 2024.

The meeting of the Board of the Directors concluded at 07:00 P.M

This is for your information and records.

Thanking You,
Yours faithfully,
For, Encash Entertainment Limited

S Sachet Saraf



Sachet Saraf
Managing Director

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Date :

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2024

(Rs in Lakhs)

Particulars	AS ON 30/09/2024	AS ON 31/03/2024
	UNAUDITED	AUDITED
A. EQUITY AND LIABILITY		
1. Shareholders' Fund		
(a) Share Capital	389.650	389.650
(b) Reserve and Surplus	439.669	459.057
Sub-total of Shareholders' Fund	829.318	848.706
2. Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (Net)	(5.414)	(5.414)
(c) Other Long term liabilities	50.479	36.467
(d) Trade Payable	-	-
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	18.376	18.376
(d) Long-term provisions	-	-
Sub-total of Non Current Liabilities	63.442	49.429
5. Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	-
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c) Other current liabilities	5.433	5.268
(d) Short-term provisions	-	-
Sub-total of Current Liabilities	5.433	5.268
TOTAL EQUITY AND LIABILITIES	898.193	903.403
B. ASSETS		
1. Non-Current Assets		
(a) Fixed Assets	34.660	37.537
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Recievables	41.701	41.701
(iii) Loans & Advances	27.822	27.822
(iv) Other Financial Assets		
(c) Deferred tax assets (net)		
(d) Other non-current assets	4.392	4.392
Sub-total of Non Current Assets	108.575	111.451
2. Current Assets		
(a) Current investments	-	-
(b) Financial Assets		
(i) Inventories	768.495	769.813
(ii) Trade receivables		
(iii) Cash and cash equivalents	20.016	21.024
(iv) Short-term loans and advances	1.108	1.115
(c) Other current assets		
Sub-total of Current Assets	789.619	791.952
TOTAL ASSETS	898.193	903.403

Date : 14.11.2024

Place : KOLKATA



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Ref. No.

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Date :

(Rs in Lakhs)

Particulars	6 months ended on	6 months ended on	6 months ended on	Year ended on
	30/09/2024	31/03/2024	30/09/2023	31/03/2024
	UnAudited	Audited	UnAudited	Audited
1. Income				
Revenue from Operations	2.271	10.792	6.522	17.314
Other Income	-	-	-	-
Total Revenue	2.271	10.792	6.522	17.314
2. Expenditure				
a. Cost of Materials consumed	1.318	6.653	0.769	7.422
b. Purchase of stock-in-trade	-	-	-	-
c. Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-
d. Employee benefits expense	11.217	11.294	11.765	23.060
e. Finance Cost	-	-	-	-
f. Depreciation and Amortization	2.877	3.401	3.588	6.989
e. Other Expenses	6.247	6.220	6.941	13.161
Total Expenses	21.659	27.568	23.064	50.632
3. Profit / (Loss) before exceptional and extra-ordinary items (1-2)	(19.388)	(16.776)	(16.542)	(33.318)
4. Exceptional Items	-	-	-	-
5. Profit / (Loss) before extra-ordinary items (3-4)	(19.388)	(16.776)	(16.542)	(33.318)
6. Extra Ordinary Items	-	-	-	-
7. Profit (+)/ Loss (-) before tax (5+6)	(19.388)	(16.776)	(16.542)	(33.318)
8. Tax expenses				
Current Tax	-	-	-	-
Deferred Tax	-	0.362	-	0.362
Total Tax Expenses	-	0.362	-	0.362
9. Net Profit (+)/Loss(-) for the period (7-8)	(19.388)	(17.138)	(16.542)	(33.680)
10. Paid-up equity share capital				
	389.650	389.650	389.650	389.650
(Face Value of the Share shall be indicated)	(F. V. Rs. 10/-)	(F. V. Rs. 10/-)	(F. V. Rs. 10/-)	(F. V. Rs. 10/-)
11. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	439.669	459.057	476.194	459.057
12. (i) Earnings Per Share (before extraordinary items):				
(a)Basic	(0.498)	(0.440)	(0.425)	(0.864)
(b)Diluted	(0.498)	(0.440)	(0.425)	(0.864)
16. (ii) Earnings Per Share (after extraordinary items)				
(a)Basic	(0.498)	(0.440)	(0.425)	(0.864)
(b)Diluted	(0.498)	(0.440)	(0.425)	(0.864)

Date : 14.11.2024

Place : KOLKATA



S. K. Sanyal

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Ref. No.

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2024

Date :

(Rs in Lakhs)

Particulars	For the current year ended 30.09.2024	For the Previous year ended 31.03.2024
Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss Account	(19.388)	(33.318)
Add: Non cash Items		
Depreciation and Amortisation Expenses	2.877	6.989
Operating Profit Before Working Capital Changes	(16.511)	(26.329)
Adjusted For:		
Inventories	1.318	7.422
Trade Receivables	-	0.698
Loans and Advances	0.007	0.922
Trade Payable	14.012	10.969
Other Current Liabilities	0.165	3.285
Income Tax	-	-
Short Term Provisions	-	-
	15.502	23.296
Cash Flow from Operating Activities (A)	(1.009)	(3.033)
Cash Flow from Investing Activities		
Purchase/ (Sale) of Investments	-	-
Increase in Non-Current Assets	-	-
Purchase of Fixed Assets	-	-
Cash Flow from Investing Activities (B)	-	-
Cash Flow from Financing Activities		
Increase in Share Capital (Incl. Security Premium)	-	-
Dividend Paid	-	-
Increase/(Decrease) in Long Term Borrowings	-	-
Increase/ (Decrease) in Short term Borrowings	-	-
Tax Expenses Earlier Year	-	-
Cash Flow from Financing Activities (C)	-	-
Net Increase in Cash and Cash Equivalents (A+B+C)	(1.009)	(3.033)
Opening Balance of Cash and Cash Equivalents	21.024	24.057
Closing Balance of Cash and Cash Equivalents	20.015	21.024

Notes:

- The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on November 14, 2024.
- The above Financial Results compared on the basis of Financial Results prepared from April 01, 2023 to March 31, 2024 (Previous Period) and April 01, 2024 to September 30, 2024 (Reporting Period).
- The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company.
- There are no investor complaints received/ pending as on September 30, 2024.
- Previous period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current period.

Date : 14.11.2024

Place : KOLKATA



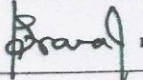
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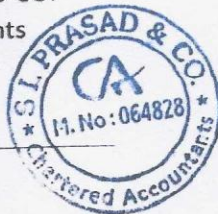
Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to
The Board of Directors
Encash Entertainment Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Encash Entertainment Limited (the "Company") for the half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "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 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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 Accounting Standards ('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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S.L. PRASAD AND CO.
Chartered Accountants
FRN: 332736E


SOHAN LAL PRASAD
Proprietor
M. No.: 064828



Date: 14.11.2024

Place: Kolkata

UBIN - 24064828BKAGCG7128

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DECLARATION

(Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015)

Pursuant to the proviso to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended, We, Encash Entertainment Limited, having its Registered office situated at 12, Free School Street, Kolkata - 700016, do hereby declare and confirm that the Audit Report issued by Statutory Auditor of the Company M/s. S L PRASAD & CO, Chartered Accounts, (Firm Registration Number: 332736E) on the Half Yearly unaudited Standalone Financial Results for the half year ended 30th September, 2024 is with Unmodified Opinion(s) and no qualifications and accordingly the statement on impact of audit qualification is not required to be given.

Kindly take the same on your records.

For, Encash Entertainment Limited

Sachet Saraf



(SACHET SARAF)
Managing Director
DIN: 01377285