

VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

11th August, 2026

**To,
BSE Limited**

Phiroze Jeejeebhoy Towers,
Rotunda Bldg, Dalal Street,
Fort, Mumbai- 400 001

Scrip ID: POOJAENT

Scrip Code: 532011

ISIN: INE147C01017

Sub: Outcome of Board Meeting held on 11th August, 2026

Dear Sir/Madam,

With reference to above caption subject and as per the provision of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held on 11th August, 2026, wherein, inter alia, has considered and approved the unaudited consolidated and standalone financial results for the quarter ended on 30th June, 2026.

Copy of the unaudited financials duly signed by Mrs. Puja Vashu Bhagnani, Managing Director of the Company, along with the Limited Review Report on the above results are enclosed herewith.

The Board Meeting started at 4:00 P.M and concluded at 5.00 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,

For Vashu Bhagnani Industries Limited

(Formerly known as Pooja Entertainment and Films Limited)

Shweta Ramesh Soni

Company Secretary & Compliance Officer

Membership No: A65292

Encl: a/a

CIN: L68100MH1986PLC040559

Regd. Off.: Flat No 1, Coelho House, No 2 Juhu Vasant Baha CHS LTD, Juhu Tara Road, Juhu,
Near Sea Princes Hotel, Mumbai 400049

Email: cs@poojaentertainment.in | Tel. No.: 9096796404 | Fax: 2663 1275

Website: <http://vashubhagnaniindustries.com/>



DSMR & CO

CHARTERED ACCOUNTANTS

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

**TO THE BOARD OF DIRECTORS
VASHU BHAGNANI INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Vashu Bhagnani Industries Limited** (the "Company") for the quarter ended 30th June, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements 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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "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 of the Listing Regulations. 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 Indian Accounting Standards ('Ind 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 DSMR & CO
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 128085W)



Shailendra Singh Rathore
SHAILENDRA SINGH RATHORE
PARTNER
MEMBERSHIP NO. 600395
UDIN: 26600395KTJGPT6832

PLACE: Mumbai
DATE: 11th August, 2026.



DSMR & CO

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Vashu Bhagnani Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amend

**TO THE BOARD OF DIRECTORS
VASHU BHAGNANI INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Vashu Bhagnani Industries Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 30th June, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements 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 Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "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 of the Listing Regulations. 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. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of the following subsidiaries:
Foreign Subsidiary: -Modern Production FZ LLC UAE
Indian Subsidiary: Pooja Leisure and Lifestyle (Partnership Firm)
5. The accompanying statement includes interim financial results and other financial information in respect of the subsidiaries, whose interim financial results/information reflect total revenues of Rs.239.21 lakhs, total profit after tax of Rs.17.28 lakhs, total comprehensive income of Rs.12.67 lakhs for the quarter ended 30th June, 2026, which is certified by the management. According to the information and explanations given to us by the Management, these interim financial results and other financial information are not material to the Group.



Our conclusion on the Statement is not modified in respect of the above matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the interim financial results/information certified by the management referred to in paragraph 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: Mumbai
DATE: 11th August, 2026.



For D S M R & CO.
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 128085W)


SHAILENDRA SINGH RATHORE
PARTNER
MEMBERSHIP NO.600395
UDIN: 26600395WEEEXE5702

Vashu Bhagnani Industries Limited

CIN No. 168100MH1986PLC040559

Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BAHIA CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049

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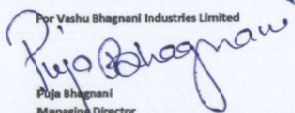
Email : cs@poojaentertainment.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs. in Lakhs)

PARTICULARS	STANDALONE				CONSOLIDATED			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited (Refer Note 5)	Unaudited	Audited	Unaudited	Audited (Refer Note 5)	Unaudited	Audited
1. Revenue :								
a) Revenue from Operations	16.72	6.69	25.65	709.22	252.99	230.94	145.88	1,441.85
b) Other Income (Refer Note No. 4)	35.11	272.87	4.57	287.24	31.78	272.31	4.57	279.22
Total Revenue (a+b)	51.83	279.56	30.22	996.46	283.87	503.25	150.45	1,721.07
2. Expenses								
a) Cost of production and Distribution of films	3.00	8.50	0.05	430.47	92.44	112.81	0.05	534.78
b) Employee Benefits Expense	11.64	11.58	11.51	46.13	85.52	42.33	42.47	171.37
c) Finance Costs	5.15	0.18	1.61	3.31	5.15	0.65	1.62	3.98
d) Depreciation and Amortisation Expense	0.08	0.39	0.66	2.16	0.56	0.92	1.19	4.29
e) Legal and Professional Fees	4.14	3.28	1.26	8.94	4.65	3.48	1.26	9.87
f) Bad debts	-	240.01	-	241.21	-	562.15	-	563.35
g) Foreign Exchange Gain/Loss	-	-	-	-	39.85	0.08	-	0.12
h) Other Expenses	6.82	12.83	10.85	74.52	13.14	16.77	7.77	53.96
Total Expenses	30.83	276.77	25.94	806.94	245.36	739.19	54.36	1,342.72
3. Profit/(Loss) before tax (1-2)	21.00	2.79	4.28	189.52	38.51	(235.94)	96.09	378.35
4. Tax expenses								
a) Current tax	3.30	(4.60)	2.33	49.80	3.54	(4.60)	2.33	49.80
b) Deferred tax (Credit) / Charge	(0.94)	(0.03)	(0.83)	(0.99)	(0.94)	(0.03)	(0.83)	(0.99)
c) Income Tax Related To Earlier Years	-	-	0.05	0.05	-	-	0.05	16.45
5. Profit/(Loss) after Tax (3-4)	18.64	7.42	2.73	140.66	35.91	(231.31)	94.54	313.09
6. Other Comprehensive Income (OCI)								
i) Items that will not be reclassified to Profit and Loss (net of tax)	-	-	-	-	-	-	-	-
ii) Items that will be reclassified to Profit and Loss (net of tax)	-	-	-	-	(4.61)	70.82	(1.63)	135.85
7. Total Comprehensive Income for the period	18.64	7.42	2.73	140.66	31.30	(160.49)	92.91	448.94
8. Net Profit Attributable								
a) Owners of the Company	-	-	-	-	35.85	(231.56)	95.05	315.79
b) Non Controlling interest	-	-	-	-	0.05	0.25	(0.51)	(2.70)
9. Paid up Equity Share Capital (face value of Rs 10/- per share)	6,395.35	6,395.35	5,543.85	6,395.35	6,395.35	6,395.35	5,543.85	6,395.35
10. Other Equity (Excluding Revaluation Reserves)	-	-	-	6,853.89	-	-	-	8,391.39
11. Earnings per share (EPS) of Rs.10/- each (not annualised)								
- Basic and Diluted EPS (Actual for JUNE 2025 - 0.004)	0.03	0.01	0.00	0.22	0.06	(0.36)	0.01	0.49

Place: Mumbai
Dated : 11-08-2026

For Vashu Bhagnani Industries Limited

Pooja Bhagnani
Managing Director
DIN: 00044593

Vashu Bhagnani Industries Limited

CIN No. : L68100MH1986PLC040559

Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BABA CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049

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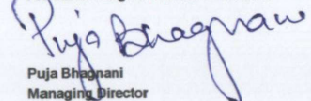
Email : cs@poojaentertainment.in

Notes:

- 1 The unaudited standalone and consolidated financial results ("the Company") and its Subsidiaries(collectively referred as "Group") have been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard (Ind AS) 34. "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 (The Act"), read with the Companies (Indian Accounting standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended).
- 2 These unaudited standalone and consolidated financial results for the quarter ended June 30, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on August 11, 2026, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have been subjected to limited review by the statutory auditors of the company.
- 3 The Code on Social Security, 2020, was implemented nationwide on November 21, 2025. Under Section 53 of the Code, the requirement to pay and provide for gratuity is mandatory for establishments employing 10 or more persons on any day of the preceding 12 months. As of the reporting date, the headcount is below the statutory limit of 10, the Company is not legally obliged to create a provision for gratuity under the new Code. The Management will monitor the headcount and if the number of employees reach 10, the Company will initiate an actuarial valuation Ind AS 19 and recognize the liability.
- 4 Other Income for the quarter and year ended 31.03.2026 includes an amount of ₹ 246.89 Lakhs towards Sundry Credit Balance written-back of long-standing trade payables now no longer payable.
- 5 The figures of the quarter ended 31st March, 2026 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 6 The company has made contribution of INR 10,09,08,600/- (Indian Rupees Ten Crores Nine Lakhs Eight Thousand and Six Hundred Only) towards subscription of 4419 shares of M/s Modern Productions FZ LLC having face value of AED 100 each at a premium of AED 781 per share.
- 7 Previous period's/year's figures have been regrouped/reclassified wherever necessary.

Place : Mumbai
Dated : 11-08-2026

For Vashu Bhagnani Industries Limited


Puja Bhagnani
Managing Director
DIN: 00044593