

SPICY ENTERTAINMENT & MEDIA LIMITED

Regd. Office : 18 Rabindra Sarani, 4th Floor, Room No. 421A, Poddar Court, Kolkata – 700001
CIN: L22219WB2012PLC188312, Email Id: spicyentmedia@gmail.com, Website: www.spiceent.com
Statement of Standalone Un-Audited Financial Results for the Half Year ended 30th September 2024

₹ in Lakhs

Sr. No.	Particulars	Half Year ended 30.09.2024	Preceding Half Year ended 31.03.2024	Corresponding Half Year ended 30.09.2023	Year to date figures as on 31.03.2024
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	-	337.500	-	337.500
II	Other Income	12.188	338.250	0.720	338.970
III	Total Income (I+II)	12.188	675.750	0.720	676.470
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	630.000	630.000
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	630.000	(630.000)	-
	Employees Benefit Expenses	6.800	5.200	7.450	12.650
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	-	2.875	2.665	5.540
	Other Expenses	9.814	11.984	7.486	19.470
	Total Expenses (IV)	16.614	650.059	17.601	667.660
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(4.426)	25.691	(16.881)	8.810
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(4.426)	25.691	(16.881)	8.810
VIII	Tax Expenses				
	Current	-	2.704	-	2.704
	Deferred Tax	-	(0.408)	-	(0.408)
	Total Tax Expenses (VIII)	-	2.296	-	2.296
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(4.426)	23.395	(16.881)	6.514
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss	-	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(4.426)	23.395	(16.881)	6.514
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,651.125	1,651.125	1,651.125	1,651.125
XIII	Other Equity	90.984			95.410
XIV	Earnings per Share (Face Value of ₹ 10/- each)				
	a) Basic	(0.027)	0.142	(0.102)	0.039
	b) Diluted	(0.027)	0.142	(0.102)	0.039

Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Entertainment & Media" and thus Segmental Report for the Quarter is not applicable to the Company.
- The financial results for the quarter and half year ended 30 September 2024 have been reviewed by the Committee of Creditors (CoC) in their respective meetings held on 19 March 2025 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2024.
- The Statutory Auditors have carried out "Limited Review" for above Financial Results.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") [Including Ind AS 34 Interim Financial Reporting] as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Balance in the account of Cash & Cash Equivalent, Loan and Trade Payable are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- The Company is under CIRP process which has been commenced w.e.f. 5th November 2024.

Place: Mumbai
Date: March 19, 2025

For Spicy Entertainment & Limited
Sd/-
Deepak Saruparia
Resolution Professional

SPICY ENTERTAINMENT AND MEDIA LIMITED
CIN : L22219WB2012PLC188312

Condensed Statement of Assets and Liabilities as on 30th Sept 2024

AMOUNT IN LAKHS

Standalone Statement of Assets and Liabilities	As at 30/09/2024	As at 31/03/2024
Particulars	UNAUDITED	AUDITED
ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment	1.941	15.940
(b) Financial Asset		
i.) Other Financial Asset	4.820	4.820
(c) Deferred tax assets (net)	1.719	1.720
(d) Other non-current assets	288.500	288.500
Sub-total – Non-current assets	296.980	310.980
2 Current assets		
(a) Inventories	908.500	908.500
(b) Financial Asset		
i)Trade receivables	1,163.751	768.710
ii)Cash and cash equivalents	0.432	1.555
iii) Other Financial Assets	11,144.083	10,140.950
(c) Current Tax Assets	89.856	304.640
(d) Other current assets	769.355	1,930.672
Sub-total – Current assets	14,075.978	14,055.027
TOTAL – ASSETS	14,372.958	14,366.007
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,651.125	1,651.130
(b) Other Equity	90.988	95.410
Total Equity	1,742.113	1,746.540
Current liabilities		
(a) Financial Liabilities		
i) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises.		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	820.000	820.000
(b)Other current liabilities	11,810.844	11,799.470
Sub-total – Current liabilities	12,630.844	12,619.470
TOTAL – EQUITY AND LIABILITIES	14,372.958	14,366.010

SPICY ENTERTAINMENT AND MEDIA LIMITED
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Cash Flow Statement For The Half Year Ended as on 30.09.2024

Sr.No	PARTICULARS	AMOUNT IN LAKHS	
		Half Year Ended September 30,	Year Ended March 31,
		2024	2024
1	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit (Loss) As per Profit & Loss Account before exceptional items and tax	(4.426)	8.810
	Adjustments:-		
	Depreciation	-	5.540
	Loss on Sale of Fix Asset	5.802	
	Operating profit(loss) before working capital changes	1.376	14.350
	Adjustments:-		
	Decrease/(Increase) in Inventories	-	-
	Decrease/(Increase) in Other Current Financial Assets	(1,003.133)	381.382
	Decrease/(Increase) in Trade Receivables	(395.041)	3,129.370
	Decrease/(Increase) in Current Tax Assets	214.784	238.220
	Decrease/(Increase) in Current Assets	1,161.317	1,209.034
	(Decrease)/Increase in Trade Payables	-	(2,948.078)
	(Decrease)/Increase in Other Current liabilities	11.374	(2,019.338)
	Net Cash Flow before tax and extra ordinary item	(9.323)	4.939
	Net Income tax Paid and Refunds	-	(2.704)
	Less: Extraordinary Items		-
	Net Cash Flow from Operating Activities	(9.323)	2.235
2	<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>		
	Acquisition of Fixed Assets		(0.840)
	Sale of Fixed Assets	8.200	
	Net Cash Flow from Investing Activities	8.200	(0.840)
3	<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>		
	Proceeds from long term borrowings		-
	Net Cash Flow from Financing Activities	-	-
	Net Increase in Cash and Equivalent.	(1.123)	1.395
	Cash And Cash Equivalents as at the Beginning of the year	1.555	0.159
	Cash And Cash Equivalents as at the closing of the year	0.432	1.555



LIMITED REVIEW REPORT

To
The Board of Directors
Prolife Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **Spicy Entertainment and Media Limited** for the period ended 30th September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 Accountant of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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 review conducted as 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: - 19th March, 2025
Place: - Ahmedabad

For Bihari Shah & Co.
Chartered Accountants

FRN: - 119020W



Kunal T Sanghavi
Kunal T Sanghavi
Partner

Membership Number: 173487
UDIN: 25173487BMGYXN7105