POOJA
ENTERTAINMENT

30th May, 2022

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Rotunda Bldg, Dalal Street,
Fort, Mumbai– 400 001
Ph: 022 2272 1233/34
Fax: 022 2272 3719

Scrip ID: POOJAENT **Scrip Code: 532011** **ISIN: INE147C01017**

Sub: Outcome of Board Meeting held on 30th May, 2022

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 30th May, 2022, wherein, inter alia, has considered and approved the audited consolidated and standalone financial results for the quarter and year ended 31st March, 2022.

Copy of the same along with the Audit Reports of the Company are enclosed herewith.

We hereby declare that the Statutory Auditors of the Company have issued their audit report with unmodified opinion.

The Board Meeting started at 4:00 P.M and concluded at 05.30 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,
For Pooja Entertainment and Films Limited

Murli

Murli **Manohar Thanvi**
Company **Secretary & Compliance Officer**

Encl: a/a

JAYANTILAL THAKKAR & CO
CHARTERED ACCOUNTANTS

111 (A), MAHATMA GANDHI ROAD,
FORT, MUMBAI - 400 023.
TELEPHONES : 2265 8800
2265 8900
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Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Pooja Entertainment and Films Limited Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Pooja Entertainment and Films Limited** ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2022 and for the year ended March 31, 2022 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited/reviewed financial statements/ financial results/financial information of the subsidiaries, the Statement:

i. includes the results of the following entities;
Foreign Subsidiary:- Modern Production FZ LLL UAE

ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive loss and other financial information of the Group for the quarter ended March 31, 2022 and for the year ended March 31, 2022

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note no.3 of the accompanying Consolidated financial results, which describes the management's evaluation of impact of uncertainties related to COVID-I9 and its consequential effects on the operations of the Company.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive loss and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

JAYANTILAL THAKKAR & CO. CHARTERED ACCOUNTANTS 111, A. M. G. RD., MUMBAI-23

Other Matter

The accompanying Statement includes the financial information, in respect of the foreign subsidiary, whose financial results include total assets of Rs. 1856.84 lakhs, total revenues of Rs. 1511.28 lakhs, total net profit of Rs. 260.57 Lakhs, net cash inflows of Rs.8.42 lakhs and total comprehensive income of Rs. 272.67 lakhs as at 31st March, 2022, as considered in the Statement which is certified by the management. According to the information and explanations given to us by the Management, this financial results and other financial information are not material to the Group.

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

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For JAYANTILAL THAKKAR & CO.
Chartered Accountants
(Firm Reg. No. 104133W)

DILIP J. THAKKAR
PARTNER
MEMBERSHIP NO. 005369
UDIN: 22005369AJXJQS3770

PLACE: Mumbai
DATE: 30th May, 2022

JAYANTILAL THAKKAR & CO
CHARTERED ACCOUNTANTS

111 (A), MAHATMA GANDHI ROAD,
FORT, MUMBAI - 400 023.
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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Pooja Entertainment and Films Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Pooja Entertainment and Films Limited** (the "Company") for the quarter ended March 31, 2022 and for the year ended March 31, 2022 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the profit and other comprehensive income (net of tax) and other financial information of the Company for the quarter ended March 31, 2022 and for the year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note no3 of the accompanying standalone financial results, which describes the management's evaluation of impact of uncertainties related to COVID-I9 and its consequential effects on the operations of the Company.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For JAYANTILAL THAKKAR & CO.
Chartered Accountants
(Firm Reg. No. 104133W)

JAYANTILAL THAKKAR & CO. CHARTERED ACCOUNTANTS 111-A.M.G. RD. MUMBAI-23

DILIP J. THAKKAR
PARTNER
MEMBERSHIP NO. 005369
UDIN: 22005369AJXIWL8814

PLACE: Mumbai
DATE: 30th May, 2022

Pooja Entertainment And Films Limited

CIN No. : L99999MH1986PLC040559
Registered Office: POOJA HOUSE, 1ST FLOOR, CTS NO. 892-893, OPP. J .W. MARRIOTT HOTEL, JUHU TARA ROAD, JUHU, MUMBAI - 400049
Phone : 022-26121613/14, Fax : 022-26631275, Website : www.poojaentertainmentandfilms.in,
Email : investor@poojaentertainmentandfilms.in

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Rs. In Lakhs)

PARTICULARS	STANDALONE					CONSOLIDATED				
	Quarter Ended			Year Ended		Quarter Ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1. Revenue :										
a) Revenue from Operations	698.46	215.80	8.06	941.87	78.91	1,452.61	217.41	84.11	2,452.01	298.20
b) Other Income	0.03	1.51	0.01	6.32	1.68	(1.18)	1.51	0.01	7.46	1.68
Total Revenue (a+ b)	698.49	217.31	8.07	948.19	80.59	1,451.43	218.92	84.12	2,459.47	299.88
2. Expenses										
a) Cost of production and Distribution of films	607.71	200.00	-	807.71	-	1,317.88	200.95	-	1,960.85	-
b) Changes in inventories of Finished goods,Work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-
c) Employee Benefits Expense	4.71	9.66	8.36	30.99	22.24	29.48	33.89	32.83	128.13	119.11
d) Finance Costs	31.81	0.33	0.92	32.18	2.17	31.81	0.33	0.92	32.18	2.17
e) Depreciation and Amortisation Expense	0.28	0.27	0.28	1.11	1.13	0.28	0.27	0.28	1.11	1.13
f) Other Expenses	28.89	5.73	27.84	46.60	55.65	28.00	6.06	36.31	47.02	111.64
Total Expenses	673.40	215.99	37.40	918.59	81.19	1,407.45	241.49	70.33	2,169.29	234.05
3. Profit/(Loss) before tax (1-2)	25.09	1.32	(29.32)	29.60	(0.60)	43.98	(22.57)	13.79	290.18	65.83
4. Tax expenses										
a) Current tax	9.75	0.43	(3.50)	11.00	3.75	9.75	0.43	(3.50)	11.00	3.75
b) Deferred tax (Credit) / Charge	(0.76)	0.18	0.01	(0.59)	0.01	(0.76)	0.18	0.01	(0.59)	0.01
c) Income Tax Related To Earlier Years	-	0.00	-	0.00	-	0.00	-	-	0.00	-
5. Profit/(Loss) after Tax (3-4)	16.10	0.71	(25.84)	19.20	(4.36)	34.99	(23.18)	17.27	279.77	62.07
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)	-	-	-	-	-	5.28	1.43	(0.21)	12.10	(5.71)
7 . Total Comprehensive Income for the period (5 + 6)	16.10	0.71	(25.84)	19.20	(4.36)	40.27	(21.75)	17.07	291.87	56.36
8. Paid up Equity Share Capital (face value of Rs 10/- per share)	453.32	453.32	453.32	453.32	453.32	453.32	453.32	453.32	453.32	453.32
9. Other Equity (Excluding Revaluation Reserves)	-	-	-	3,057.87	3,038.67	-	-	-	3,453.60	3,161.73
10. Earnings per share (EPS) of Rs.10/- each (not annualised)										
- Basic Rs.	0.36	0.02	(0.57)	0.42	(0.10)	0.77	(0.51)	0.38	6.17	1.37
- Diluted Rs.	0.36	0.02	(0.57)	0.42	(0.10)	0.77	(0.51)	0.38	6.17	1.37

For Pooja Entertainment and Films Limited

Deepshikha Deshmukh
Director
Din No. 02146210

POOJA ENTERTAINMENT AND FILMS LTD. MUMBAI

Place: Londor
Date: 30th May 2022

Notes:

1 The above audited results as reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 30th May, 2022.

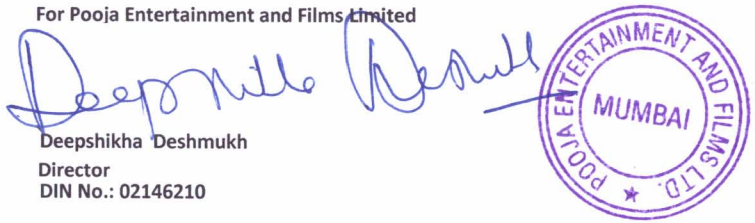
2 The Company has identified Films Distribution/Production as its only primary reportable segment in accordance with the requirements of Ind AS 108, 'Operating Segments'. Accordingly, no separate segment information has been provided.

3 Pursuant to outbreak of coronavirus disease (COVID-19) worldwide and its declaration as global pandemic, the Government of India declared lockdown on March 24, 2020 , followed by several restrictions imposed by the Governments across the globe on the travel, goods movement and transportation considering public health and safety measures. The Company is closely monitoring the impact of the pandemic on all aspects of its business. The management has exercised due care, in concluding on significant accounting judgments and estimates, inter-alia, recoverability of receivables, inventory, based on the information available to date, both internal and external, while preparing the Company's financial results as of and for the year ended and quarter ended 31st March 2022.

4 The figures of the quarter ended 31st March, 2022 and 31st March, 2021 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.

5 Previous period's/year's figures have been regrouped/reclassified wherever necessary.

For Pooja Entertainment and Films Limited



Deepshikha Deshmukh
Director
DIN No.: 02146210

Place : London
Dated : 30th May, 2022

POOJA

ENTERTAINMENT

Statement of Assets and Liabilities for the year ended 31st March, 2022

(Rs. in Lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	As at 31.03.2022 (Audited)	As at 31.03.2021 (Audited)	As at 31.03.2022 (Audited)	As at 31.03.2021 (Audited)
I ASSETS				
1 NON CURRENT ASSETS				
Fixed Assets				
(a) Property,Plant and equipment	3.63	4.75	3.63	4.75
(b) Capital work-in-progress	-	-	-	-
(c) Other Intangible Assets	-	-	-	-
(d) Financial Assets				
(i) Investments	128.56	128.56	-	-
(ii)Other Financial Assets	20.11	6.51	20.11	6.51
(e) Income Tax Assets (net)	113.06	149.00	113.06	149.00
	265.36	**288.81**	**136.80**	**160.26**
2 CURRENT ASSETS				
(a) Inventories	3,318.52	3,255.24	3,318.52	3,255.24
(b) Financial Assets				
(i) Investments	-	-	-	-
(ii) Trade Receivables	1,704.76	1,687.60	3,177.63	2,063.35
(iii) Cash and Cash Equivalents	17.48	16.71	27.55	18.36
(iv) Loans	3.00	3.00	505.46	62.59
(v) Other Financial Assets	115.01	173.53	115.01	173.53
(c)Other current assets	764.92	688.57	764.92	688.57
TOTAL CURRENT ASSETS	**5,923.69**	**5,824.65**	**7,909.09**	**6,261.64**
TOTAL	**6,189.05**	**6,113.47**	**8,045.89**	**6,421.90**
II EQUITY AND LIABILITIES				
EQUITY				
(i) Equity Share Capital	453.32	453.32	453.32	453.32
(ii) Other Equity	3,057.87	3,038.67	3,453.60	3,161.73
	3,511.19	**3,491.99**	**3,906.92**	**3,615.05**
1 NON-CURRENT LIABILITIES				
(a)Deferred Tax Liabilities (Net)	43.61	44.20	43.61	44.20
TOTAL NON-CURRENT LIABLITIES	**43.61**	**44.20**	**43.61**	**44.20**
2 CURRENT LIABILITIES				
(a) Financial Liaiblities				
(i) Borrowings	866.72	290.50	866.72	290.50
(ii) Trade Payables				
- Due to Micro & Small Enterprises	-	-	-	-
- Due to Other than Micro & Small Enterprises	1,333.01	1,679.51	2,794.12	1,864.88
(iii)Other financial liabilities	333.86	506.61	333.86	506.61
(b) Other current liabilities	100.66	100.66	100.66	100.66
TOTAL CURRENT LIABILITIES	**2,634.25**	**2,577.28**	**4,095.36**	**2,762.65**
TOTAL	**6,189.05**	**6,113.47**	**8,045.89**	**6,421.90**

For Pooja Entertainment and Films Limited

Deepshikha Deshmukh
Director
DIN No.: 02146210

Place : London
Dated : 30th May, 2022

POOJA ENTERTAINMENT AND FILMS LTD. MUMBAI

CASH FLOW STATEMENT

(Rs. in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	For the year ended March 31 , 2022	For the year ended March 31 , 2021	For the year ended March 31 , 2022	For the year ended March 31 , 2021
	Audited	Audited	Audited	Audited
A. Cash flow from operating activities				
Profit before tax	29.60	(0.60)	290.18	65.83
Adjustments for:				
Depreciation	1.11	1.13	1.11	1.13
Finance Costs	32.18	2.17	32.18	2.17
Interest income	(4.72)	(1.67)	(4.72)	(1.67)
Unrealised Foreign exchange (gain)/loss	-	-	12.10	(5.71)
On acquisition of subsidiary	-	-	-	-
Operating profit before working capital changes	**58.17**	**1.03**	**330.85**	**61.75**
Changes in working capital:				
Adjustments for operating assets:				
Decrease/(Increase) in inventories	(63.29)	(250.00)	(63.29)	(250.00)
Decrease/(Increase) in trade receivables	(17.16)	2,480.20	(1,114.28)	2,314.71
Decrease/(Increase) in Loans, Other Financial Assets and Other current Assets	(31.39)	(36.76)	(474.27)	(96.39)
Adjustments for operating liabilities:				
(Decrease)/Increase in trade payables, Other current liabilities and other financial Liabilities	(519.25)	(2,445.40)	756.49	(2,305.16)
Cash used in operating activities	**(631.09)**	**(251.97)**	**(895.34)**	**(336.84)**
Direct Taxes and Income Tax Assets (Net)	24.93	17.50	24.93	17.50
Net cash flow inflow/(Outflow) used in operating activities (A)	**(547.99)**	**(233.43)**	**(539.57)**	**(257.59)**
B. Cash flow from investing activities				
Purchase of Fixed assets	-	-	-	-
Interest received	4.72	1.67	4.72	1.67
Purchase of Long Term Investments	-	-	-	-
Net cash flow from investing activities (B)	**4.72**	**1.67**	**4.72**	**1.67**
C. Cash flow from financing activities				
Proceeds/(Repayment) from short -term borrowings (Net)	576.22	242.67	576.22	242.67
Finance Costs	(32.18)	(2.17)	(32.18)	(2.17)
Net cash flow (Outflow)/inflow from financing activities (C)	**544.04**	**240.50**	**544.04**	**240.50**
Net (decrease)/Increase in cash and cash equivalents (A+B+C)	**0.77**	**8.74**	**9.19**	**(15.42)**
Cash and cash equivalents at the beginning of the year	16.71	7.97	18.36	33.78
Cash and cash equivalents at the end of the year	**17.48**	**16.71**	**27.55**	**18.36**

For Pooja Entertainment and Films Limited

Deepshikha Deshmukh
Director
Din No. 02146210

POOJA ENTERTAINMENT AND FILMS LTD. MUMBAI

Place: London
Date: 30th May 2022