



30th May, 2023

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: SUBMISSION OF 'ANNUAL SECRETERIAL COMPLIANCE REPORT' FOR
THE YEAR ENDED 31ST MARCH 2023**

Dear Sir/Madam,

Pursuant to Regulation 24A of the SEBI (LODR) Regulations read with the SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8th February, 2019, please find enclosed herewith the Annual Secretarial Compliance Report of the Company for the year ended 31st March, 2023 issued by M/s. B. K. Pradhan & Associates, Practicing Company Secretaries.

Further, the Annual Secretarial Compliance Report is required to be filed in PDF as well as XBRLmode. However, the XBRL mode of submission is under development hence, provisionally we are submitting the Annual Secretarial Compliance Report in PDF mode.

You are requested to please take on record the above said document for your reference & further needful.

Thanking you,

Yours Faithfully,

For Pooja Entertainment and Films Limited

**Sairam Ankush Majgaonkar
Company Secretary & Compliance Officer**

Encl: a/a

POOJA ENTERTAINMENT AND FILMS LTD.

Regd. Off. : Pooja House, CTS No. 892-893, Opp. J. W. Marriott Hotel, Juhu Tara Road, Juhu, Mumbai - 400 049.

Email : accounts@pujaentertainment.in • CIN No. L99999MH1986PLC040559 • GST No. 27AAACD1920H2Z1

Tel. : 022 -2612 1613 / 14 Fax : 2663 1275



**ANNUAL SECRETARIAL COMPLIANCE REPORT OF
POOJA ENTERTAINMENT AND FILMS LIMITED
FOR THE YEAR ENDED MARCH 31, 2023**

*[Under Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015]*

To,
Pooja Entertainment and Films Limited
CIN of Company: L99999MH1986PLC040559

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Pooja Entertainment and Films Limited** (hereinafter referred as 'the listed entity'), having its Registered Office at **Pooja House, 1st Floor, CTS No. 892-893, Juhu Tara Road, Opp. J. W. Marriott Hotel, Juhu, Mumbai 400049** Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on **March 31, 2023** complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I, Balkrishan Pradhan, proprietor of B. K. Pradhan & Associates have examined:

- (a) all the documents and records made available to us electronically and explanation provided by Pooja Entertainment and Films Limited ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity: <https://poojaentertainmentandfilms.in/>,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended **March 31, 2023** ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:





B. K. Pradhan & Associates

Company Secretaries

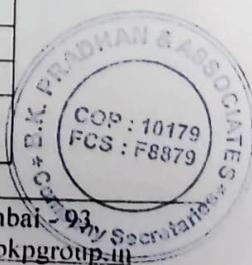
M.Com, L.L.B, FCS

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(Not applicable to the Listed Entity during the Review Period)**;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Listed Entity during the Review Period)**;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(Not applicable to the Listed Entity during the Review Period)**;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not applicable to the Listed Entity during the Review Period)**;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- and circulars/ guidelines issued thereunder.

and based on the above examination, I hereby report that, during the Review Period:

- I. (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	1.
Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	The listed company shall take special contingency insurance policy from the insurance company towards the risk arising out of the requirements relating to issuance of duplicate securities in order to safeguard and protect the interest of the listed company.
Regulation/ Circular No.	Para 5 of Circular No.: SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/70 dated May 25, 2022
Deviations	No Policy taken
Action Taken by	As informed, no action taken by any authority
Type of Action	-
Details of Violation	-
Fine Amount	As informed, no fine levied
Observations/ Remarks of the Practicing Company	The company is required to obtain special contingency insurance policy but the same was not



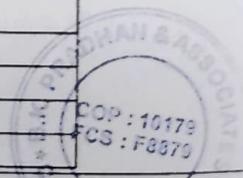


Secretary	taken
Management Response	The company is in search of required insurance product
Remarks	-

Sr. No.	(**) 2.
Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation 17(1) (b) states that where the listed entity does not have a regular non-executive chairperson, at least half of the board of directors shall comprise of independent directors
Regulation/ Circular No.	Regulation 17(1) of SEBI (Listing Obligation and Disclosure Requirements) 2015
Deviations	According to BSE, the company did not appoint half of the Board of Directors as Independent Directors as per Corporate Governance Report filed for March 2022 Quarter.
Action Taken by	Fine imposed by BSE as per circular SEBI/HO/CFD/CMD/CIR/P/2020/12 dated January 22, 2020 and freezing of demat account of the promoters
Type of Action	Fine Imposed and freezing of promoters account
Details of Violation	No violation of Regulation 17(1) as only there was change required in Chairperson in XBRL i.e Mr. Habibulla Sayed instead of Mrs. Puja Bhagnani in Corporate Governance Report which was inadvertently mentioned and was subsequently filed by the Company on 22 nd June 2022.
Fine Amount	Rs. 5,31,000 (Including GST of @18%)
Observations/ Remarks of the Practicing Company Secretary	After taking into consideration the response and fee waiver application filed by the company Fine imposed by the exchange has been withdrawn by email dated 11 th January, 2023 and demat account of the promoters were unfreezed.
Management Response	The company has replied to the exchange through fee waiver application on 20 th June 2022 and filed revised Corporate Governance for March 2022 Quarter on 22 nd June 2022. After reviewing fee waiver application of the company the Exchange withdrawn the fine imposed and demat account of the promoters were unfreezed subsequently.
Remarks	-

(b) The listed entity has taken the following actions to comply with the observations made in previous reports: **Not Applicable**

Sr. No.	1.
Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	-
Regulation/ Circular No.	-
Deviations	-
Action Taken by	-
Type of Action	-





Details of Violation	-
Fine Amount	-
Observations/ Remarks of the Practicing Company Secretary	-
Management Response	-
Remarks	-

II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	Compliances with the following conditions while appointing/ re-appointing an auditor		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	NA	There is no instance of resignation of auditor during the period under review
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or	NA	
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year	NA	
2.	Other conditions relating to resignation of statutory auditor		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:	NA	There is no instance of resignation of auditor during the period under review
	a. In case of any concern with the management of the listed entity/ material subsidiary such as non-availability of information/ non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit	NA	



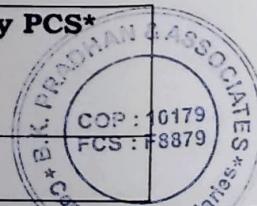


	Committee meetings.		
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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
	<p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information/ explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>	NA NA NA	
3.	Other conditions relating to resignation of statutory auditor		
	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	NA	There is no instance of resignation of auditor during the period under review

III. I hereby report that, during the review period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed	Yes	None



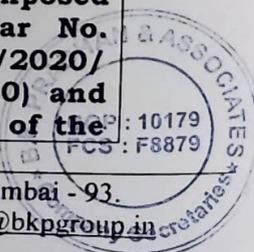


	entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).		
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entitiesAll the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	None None
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the websiteWeb-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website	Yes Yes Yes	None None None
4.	Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	None
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes Yes	Company having only one subsidiary Modern Production FZ LLC which is not a material subsidiary.
6.	Preservation of Documents: The listed entity is preserving	Yes	None





	and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.		
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations.	Yes	None
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes NA	None Please refer point no. 8. (a)
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	None
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/	Yes	In one of the case BSE imposed fines as per SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dated January 22, 2020) and froze the demat account of the





	subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder except as provided under separate para herein (**).		promoters. After taking into consideration the response and fee waiver application filed by the company Fine imposed by the exchange has been withdrawn by email dated 11 th January, 2023 and demat account of the promoters were unfrozen. Details are mentioned separately in this report.
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/ circular/ guidance note etc.	No	The company has not obtained Special Contingency Insurance Policy. Details are mentioned separately in this report.

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For B. K. Pradhan & Associates
Company Secretaries



Balkrishan Pradhan
Proprietor
M. No.: F8879
C. P. No.: 10179

Firm Unique Identification No. - S2012MH172500
Peer Review Certificate No:- 2022/2022

UDIN :- F008879E000428111

Date :- 30/05/2023

Place: Mumbai.