

The General Manager

Department of Corporate Services Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001 Scrip Code – 532387 The Manager

Listing Department National Stock Exchange Limited Exchange Plaza, C-1, Block G Bandra Kurla Complex Bandra (East), Mumbai 400 051 Scrip Code – PNC

May 26, 2023

Dear Sir,

Sub: Outcome of Board Meeting held on May 26, 2023

Ref: Annual Audited Financial Results (Standalone and Consolidated) with Audit reports - Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the last quarter and year ended March 31, 2023

Pursuant to Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in the meeting of the Board of Directors of the Company held today at the registered office of the Company the following documents were approved and adopted:

- Audited financial results (Standalone and Consolidated) prepared in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and year ended March 31, 2023 and
- Audit reports (Standalone and Consolidated) on the annual audited financial results for the quarter and year ended March 31, 2023 in the format prescribed under the SEBI (LODR) Regulations, 2015 with the unmodified opinion of the Statutory Auditors.
- 3. Annual Audited financial statements (Standalone and Consolidated) for the year ended March 31, 2023 along with the notes to the financial statements.

The Board also approved that the 30th Annual General Meeting of the Company will be held on Friday, September 22, 2023 through Video Conference or Other Audio-Visual Means.

The above said audited financial results mentioned in point 1 and audit report thereon for the quarter and year ended March 31, 2023 mentioned in point 2 are attached herewith for your reference and records.

The Board meeting commenced on 3.30 pm and concluded at 8.30 pm.

For Pritish Nandy Communications Lt&OM

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Santosh Gharat Company Secretary & Compliance Officer Encl: As above

PRITISH NANDY COMMUNICATIONS LTD CIN L22120MH1993PLC074214

PRITISH NANDY

Pritish Nandy Communications Ltd CIN L22120MH1993PLCO74214 Regd Office: 87/88 Mittal Chambers Nariman Point Mumbai 400 021

PARTICULARS Merch 1, 2021 (bladied) Merch 1, 2020 (bladied) Merch 1, 2020 (bladied) Merch 1, 2021 (bladied) Merch 1, 2021 (bladied) <th>-</th> <th>STATEMENT OF STANDALONE AUDITED FINANCIA</th> <th></th> <th></th> <th></th> <th></th> <th>In 7 lai</th>	-	STATEMENT OF STANDALONE AUDITED FINANCIA					In 7 lai
March 1, 2020 December 1, 2020 March 2, 2020 4,456 10 Chargin Incorem (HII) 75.95 394,19 1,575.65 1,586.00 1,585.00 <td< th=""><th></th><th></th><th colspan="3">QUARTER ENDED</th><th colspan="2">YEAR ENDED</th></td<>			QUARTER ENDED			YEAR ENDED	
11 Other income 22.79 13.51 2.20 55.72 4.89.20 4.89.20 11 Total income (Hi) 75.93 394.19 1.57.56 1.89.20 4.89.20 12 Operation and anomication superise 2.5.80 19.0.21 5.81.2 4.89.2 10 Operation and amortisation expense 3.84 2.28 8.83 11.77 22.8 10 Operation and amortisation expense 7.85.7 61.76 68.30 3.93.63 2.23.83 1.5.89.7 2.23.83 1.5.89.7 2.23.83 1.5.89.7 2.23.83 1.5.89.7 2.23.83 1.5.89.7 2.23.93 4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.		PARTICULARS					March 31, 202 (Audited)
III Total income (HII) 75.93 394.19 1,57.56 1,88.020 4.805 a) Coat of content 0.5 25.80 168.09 1,33.35 1,58.1.7 3.33.5 b) Changes to manoritied/unexploited/unfinished content 0.51 20.8 0.41 2.81.8 0.41 2.81.8 0.81.7 3.33.5 3.33.81 2.66.9 c) Employee benefits expense 7.85 3.14 2.81 8.88 0.73.7 72.55 3.33.81 2.66.9 c) Profit expense 9.52.7 6.17.6 6.25 3.27.8.8 3.66.30 3.05.3 2.7.8.8 2.8.3.9 3.06.31 2.6.8.9 (1.8.77) (4.9.7.8) (4.7.4) 0.02 (6.7.0) (3.7.7) (4.7.4) 0.02 (6.7.0) (3.7.7) (4.9.8.9) (1.8.7.7) (4.9.8.9) (4.7.4) 0.02 (6.7.0) (3.7.7) (4.9.8.9) (2.5.7) (1.7.7) (4.9.5.8) (1.8.7.7) (4.9.8.8.9) (2.5.7.7) (7.7.7) (4.9.5.8.9) (1.9.7.7) (4.9.5.8.9) (1.9.7.7) (4.9.5.8.9)	1	Revenue from operations		290.68	1,573.06	1,825.08	4,466.83
V Expenses a) Cost Content 1,383.50 1,548.17 3,935.50 a) Cost Content 0,511 2.08 0.441 5.82 486. c) Employee benefits expense 8,58 87.03 79.55 38.81 15.77 22.8 c) Depreciation and amortisation expense 78.55 81.11 6.55 27.78 68.64 70.66 42.24 47.66 42.84 47.66 42.84 47.66 42.84 47.66 42.84 47.66 42.84 47.66 42.84 47.66 42.84 47.66 42.84 47.66 42.85 19.89.73 22.88.81 19.58.97.3 22.88.81 19.58.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.88.97.3 22.89.37 14.64.70 14.64.70 14.64.70 14.64.70 14.64.70 14.64.70 14.64.70 14.64.70 14.64.70 14.64.70 14.64.70 14.64.70 14.64.70 14.64.	Ш			13.51	2.80	55.12	38.98
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a) Finance cod e) Depreciation and amortisation expense e) Other expense e							48.31
9) Depreciation and amotisation expense 7.65 8.11 6.55 9.23 2.62 1) Advances written off 1,42 and exe written off 90.01 exe expense 92.57 61.76 88.50 90.55 22.89.51 45.40 V Portif (flocs) before tax (III-V) (185.75) (22.59) (13.87) (469.31) (34.70) V Portif (flocs) before tax (III-V) (185.75) (22.59) (13.87) (469.31) (34.70) 1 Tac expense (V) 22.52 (4.74) 0.02 (6.70) (3.75) (14.70) 1 Total comprehensive income 19.01 (0.75) (5.52) 16.76 (2.71) 11 Total comprehensive income 19.01 (0.75) (5.52) 16.76 (2.71) 11 Total comprehensive income for the period (V-W) (12.00) (24.46) (12.80) (28.80) (22.72) 11 Total comprehensive income for the period (V-W) (12.00) (24.46) (12.80) (24.81) (24.70) 11 Total comprehensive income reserves - - - - - - - <td rowspan="3"></td> <td></td> <td>00000</td> <td>- //</td> <td>0 2.1 2.2</td> <td></td> <td>246.01</td>			00000	- //	0 2.1 2.2		246.01
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g) Other expense Total expenses (V) 95.57 61.76 88.50 303.55 218.51 V Profit (loss) before sax (ILVV) (185.75) (25.69) (13.67) (409.31) (24.54) V Profit (loss) before sax (ILVV) (185.75) (25.69) (13.67) (409.31) (24.54) Deferred tax - <td></td> <td></td> <td>8.11</td> <td></td> <td></td> <td>26.25</td>				8.11			26.25
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Other comprehensive income (i) Items that will not be subsequently mediasified to profit or loss (ii) forcem tax relating to tems that will not be reclassified to profit or loss 19.01 (0.75) (0.75) (5.52) 16.76 (5.52) 12.7 (5.52) III Total comprehensive income for the pariod (VII-VIII) (19.01) (19.01) (25.46) (12.52) (18.75) (2.26) III Total comprehensive income for the pariod (VII-VIII) (192.04) (14.67.0 1.446.70		Total tax expense (VI)	(4.74)	0.02	(6.70)		(14.78)
i) Tense that will not be subsequently reclassified to profit or loss 19.01 (0.75) (5.52) 16.76 (2. i) Tocki cher relating to items that will not be reclassified to profit or loss 19.01 (0.75) (5.52) 16.76 (2. i otal comprehensive income for the period (VII-VIII) (152.00) (25.46) (1259) (355.50) (22.57) 16.76 (2.57) Reserves excluding revaluation reserves 1.446.70 1.466.70 1.4	VII	Net profit/ (loss) for the period (V-VI)	(181.01)	(25,71)	(7.17)	(405.56)	(19.81)
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III Total comprehensive income (NIII) 19.01 (15.26) (0.75) (25.46) (15.20) (12.68) (15.20) (12.68) (15.20) (12.68) (15.20) (12.68) (15.20) (12.68) (15.20) (12.68) (15.20) (25.68) (15.20) (25.68) (15.26) (25.69) (15.27) (25.69) (15.27) (25.69) (15.27) (25.69) (15.27) (25.69) (15.27) (25.69) (15.27) (25.68) (15.27)							-
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Particular 1,446.70	/111						(2.98)
Reservise sectuding per shares 5,891.02 5,279. Basic and diuled EPS (0.05) (0.05) (2.80) (0.05) STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31,2022 March 31,2022 </td <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,446.70</td>	-						1,446.70
Earning per share (EPS) (Face Value of ₹ 10 per share) Basic and diluted EPS "Not annualised (1.25)* (0.16)* (0.05)* (2.80) (0. STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED YEAR ENDEN		The set of the second sec	1,410.70	1,440.70	1,440.70		6,279.82
Basic and diuled EPS (1.25) (0.16) (2.80) (0. Not annualised STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULT'S FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023 In Current state QUARTER ENDED YEAR ENDED PARTICULARS QUARTER ENDED YEAR ENDED Nearch 31, 2022 March 31, 2023 March 31, 2022						0,001.02	0,210.02
Not annualised STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023 In QUARTER ENDED YEAR ENDED PARTICULARS QUARTER ENDED YEAR ENDED March 31, 2022 (Audited) March 31, 202			(1.25)	(0.18)*	(0.05)	(2.80)	(0.14)
VEAR ENDED YEAR ENDED PARTICULARS March 31, 2022 (Austined) M		*Not annualised	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
(Audited) (Unsudited) (Audited)	1						
II Other income 22.80 13.51 2.80 55.13 38. III Total Income (HI) 79.44 304.19 1,579.61 1,882.71 4,509. IV Expenses a) Cost of content 0.50 2.05 0.41 5.72 47. a) Cost of content 0.50 2.05 0.41 5.72 47. c) Employee benefits expense 83.68 87.03 79.55 336.81 246. d) Finance cost 3.41 2.81 8.88 11.77 23. e) Depreciation and amortisation expense 7.85 8.11 6.55 32.73 26. 1) Advances written off 47.86 - 42.34 47.86 42.34 g) Other expense 76.64 61.83 88.58 289.88 219. Total expenses (IV) 245.72 329.92 1,559.81 2,272.41 4,538. Current tax - - - - - - Current tax - -	1		March 31, 2023	QUARTER ENDED	March 31, 2022	YEAR	March 31, 202
III Total Income (I+II) 79.44 304.19 1,579.61 1,882.71 4,509. IV Expenses a) Cost of content 25.78 168.09 1,363.50 1,547.54 3,935. a) Cost of content 0.50 2.05 0.41 5.72 47. c) Employee benefits expense 83.68 87.03 79.55 336.81 246. o) Prence cost 3.41 2.81 8.88 11.77 23. e) Depreciation and amortisation expense 7.65 6.16.33 88.58 229.98 219. o) Other expense 76.64 61.83 88.58 289.98 219. otat expenses (IV) (166.28) (25.73) (10.20) (388.70) (28. V Profit (loss) before tax (III-IV) (166.11) (25.76) (22.59) (390.53) (33. VI Tax expense (VI) (0.17) 0.03 12.36 0.83 4. VIII Mate profit (loss) for the period (V-VI) (166.11) (25.76) (22.57) (390.53)		PARTICULARS	March 31, 2023 (Audited)	QUARTER ENDED December 31, 2022 (Unaudited)	March 31, 2022 (Aaudited)	YEAR March 31, 2023 (Audited)	ENDED March 31, 202 (Audited)
V Expenses a) Cost of content 25.78 168.09 1,363.50 1,547.54 3,935. b) Changes in unamortised/ unexploited/ unfinished content 0.50 2.05 0.41 5.72 47. c) Employee benefits expense 83.68 87.03 79.55 336.81 246. d) Finance cost 3.41 2.81 8.88 11.77 23. e) Depreciation and amortisation expense 7.85 8.11 6.55 32.73 26. g) Other expense 76.64 61.83 88.58 289.98 219. c) Total expenses (IV) 245.72 329.92 1,589.81 2,272.41 4,538. V Profit/ (loss) before tax (III-IV) (166.28) (25.73) (10.20) (389.70) (29. VI Tax expense Current tax - - - - - Deformed tax (0.17) 0.03 12.36 0.83 4. VIII tax expense (VI) (0.17) 0.03 12.36 0.83 4. VIII tax expens		PARTICULARS Revenue from operations	March 31, 2023 (Audited) 56.64	QUARTER ENDED December 31, 2022 (Unaudited) 290.68	March 31, 2022 (Aaudited) 1,576.81	YEAR March 31, 2023 (Audited) 1,827.58	ENDED March 31, 202 (Audited) 4,470.58
a) Cost of content 25.78 168.09 1,363.50 1,547.54 3,935. b) Changes in unamortised/ unexploited/ unfinished content 0.50 2.05 0.41 5.72 47. c) Employee benefits expense 83.68 87.03 79.55 336.81 246. d) Finance cost 3.41 2.81 8.88 11.77 23. e) Depreciation and amortisation expense 7.85 8.11 6.55 32.73 26. g) Other expense 76.64 61.83 88.58 289.98 219. Total expenses (V) 245.72 329.92 1,589.81 2,272.41 4,538. V Profit/ (loss) before tax (III-IV) (166.28) (25.73) (10.20) (389.70) (29. VI Tax expense Current tax - <td>Ű.</td> <td>PARTICULARS Revenue from operations Other income</td> <td>March 31, 2023 (Audited) 56,64 22,80</td> <td>QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51</td> <td>March 31, 2022 (Aaudited) 1,576.81 2.80</td> <td>YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13</td> <td>ENDED March 31, 202 (Audited) 4,470.58 38.98</td>	Ű.	PARTICULARS Revenue from operations Other income	March 31, 2023 (Audited) 56,64 22,80	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51	March 31, 2022 (Aaudited) 1,576.81 2.80	YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13	ENDED March 31, 202 (Audited) 4,470.58 38.98
b) Changes in unamortised/ unexploited/ unfinished content 0.50 2.05 0.41 5.72 47. c) Employee benefits expense 83.68 87.03 79.55 336.81 246. d) Finance cost 3.41 2.81 8.88 11.77 23. e) Depreciation and amortisation expense 7.85 8.11 6.55 32.73 26. f) Advances written off 47.86 - 42.34 47.86 42. g) Other expense 76.64 61.83 88.58 289.98 219. Total expenses (IV) 245.72 329.92 1,589.81 2,272.41 4,538. V Profit/ (loss) before tax (III-IV) (166.28) (25.73) (10.20) (389.70) (29. VI Tax expense -	11 11	PARTICULARS Revenue from operations Other income Total income (I+II)	March 31, 2023 (Audited) 56,64 22,80	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51	March 31, 2022 (Aaudited) 1,576.81 2.80	YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13	ENDED March 31, 202 (Audited) 4,470.58
c) Employee benefits expense 83.68 87.03 79.55 336.81 246. d) Finance cost 3.41 2.81 8.88 11.77 23. e) Depreciation and amortisation expense 7.85 8.11 6.55 32.73 26. f) Advances written off 47.86 - 42.34 47.86 42. g) Other expense 76.64 61.83 88.58 289.98 219. Total expenses (IV) 245.72 329.92 1,589.81 2,272.41 4,538. V Profit/ (loss) before tax (III-IV) (166.28) (25.73) (10.20) (389.70) (29. V1 Tax expense -	11 11	PARTICULARS Revenue from operations Other income Total Income (I+II) Expenses	March 31, 2023 (Audited) 56.64 22.80 79.44	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61	YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13 1,882.71	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56
e) Depreciation and amortisation expense 7.85 8.11 6.55 32.73 26. f) Advances written off 47.86 - 42.34 47.86 42. g) Other expense 76.64 61.83 88.58 289.98 219.9 Total expenses (IV) 245.72 329.92 1,589.81 2,272.41 4,538. V Profit/ (loss) before tax (III-IV) (166.28) (25.73) (10.20) (389.70) (29.92) VI Tax expense (V) 0.17 0.03 12.36 0.83 4. Deferred tax (0.17) 0.03 12.36 0.83 4. Total expense (VI) (166.11) (25.76) (22.57) (390.53) (33. Attributable to - - - 0.01 - 0. Equity holders of the parent company (166.11) (25.76) (22.57) (390.53) (33. VIII Other comprehensive income - - 0.01 - 0. VIII Other soft the parent company (166.11) (25.76) (22.57) (390.53) (33.	11 11	PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50	YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54	ENDED March 31, 202 (Audited) 4,470.58 38.98
1) Advances written off 47.86 - 42.34 47.86 42.3 g) Other expense 76.64 61.83 88.58 289.98 219. Total expenses (IV) 245.72 329.92 1,589.81 2,272.41 4,538. V Profit/ (loss) before tax (III-IV) (166.28) (25.73) (10.20) (389.70) (29. VI Tax expense (0.17) 0.03 12.36 0.83 4. Deferred tax (0.17) 0.03 12.36 0.83 4. VII Net profit/ (loss) for the period (V-VI) (166.11) (25.76) (22.57) (390.53) (33. Attributable to Equity holders of the parent company (166.11) (25.76) (22.57) (390.53) (33. VIII Other comprehensive income 1 10.01 - 0.01 - 0. I) Items that will not be subsequently reclassified to profit or loss 19.01 (0.75) (5.52) 16.76 (2. I) Items that will not be subsequently reclassified to profit or loss 19.01 (0.75) (5.52) 16.76 (2. <	11 11	PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41	YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13 1,882,71 1,547.54 5.72	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14
g) Other expense 76.64 61.83 88.58 289.98 219. Total expenses (IV) 245.72 329.92 1,569.81 2,272.41 4,538. V Profit/ (loss) before tax (III-IV) (166.28) (25.73) (10.20) (389.70) (29. VI Tax expense Deferred tax (0.17) 0.03 12.36 0.83 4. Total tax expense (VI) (0.17) 0.03 12.36 0.83 4. Total tax expense (VI) (0.17) 0.03 12.36 0.83 4. VII Net profit/ (loss) for the period (V-VI) (166.11) (25.76) (22.57) (390.53) (33. Attributable to .	11 11	PARTICULARS Revenue from operations Other income Total Income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55	YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13 1,882,71 1,547.54 5.72 336.81	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01
Total expenses (IV) 245.72 329.92 1,589.81 2,272.41 4,538. V Profit/ (loss) before tax (III-IV) (166.28) (25.73) (10.20) (389.70) (29. VI Tax expense .<	11 11	PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88	YEAR March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01
V Profit/ (loss) before tax (III-IV) (166.28) (25.73) (10.20) (389.70) (29.73) VI Tax expense	1	PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55	YEAR March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18
VI Tax expense Current tax Deferred tax 0.170 0.03 12.36 0.83 4. Deferred tax (0.17) 0.03 12.36 0.83 4. Total tax expense (VI) (0.17) 0.03 12.36 0.83 4. VII Net profit/(loss) for the period (V-VI) (166.11) (25.76) (22.56) (390.53) (33. Attributable to Equity holders of the parent company (166.11) (25.76) (22.57) (390.53) (33. Non controlling interests - - 0.01 - 0. VII Other comprehensive income 19.01 (0.75) (5.52) 16.76 (2. I) Items that will not be subsequently reclassified to profit or loss 19.01 (0.75) (5.52) 16.76 (2. IV Total other comprehensive income for the period (VII-VIII) 147.10) (26.51) (28.08) (373.77) (36. X Total comprehensive income for the period (VII-VIII) (147.10) (26.51) (28.09) (373.77) (36. X Total comprehensive income for the period (VII-VIII) (147.10) (26.51)	1	PARTICULARS Revenue from operations Other income Total Income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expense	March 31, 2023 (Audited) 56,64 22,80 79,44 25,78 0,50 83,68 3,41 7,85 47,86 76,64	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58	YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98	ENDED March 31, 202 (Audited) 4,470.58 38,98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06
Current tax - <t< td=""><td></td><td>PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expense Total expenses (IV)</td><td>March 31, 2023 (Audited) 56, 64 22, 80 79, 44 25, 78 0, 50 83, 68 3, 41 7, 85 47, 86 76, 64 245, 72</td><td>QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92</td><td>March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81</td><td>YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41</td><td>ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99</td></t<>		PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expense Total expenses (IV)	March 31, 2023 (Audited) 56, 64 22, 80 79, 44 25, 78 0, 50 83, 68 3, 41 7, 85 47, 86 76, 64 245, 72	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81	YEAR 1 March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99
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VII Net profit/ (loss) for the period (V-VI) (166.11) (25.76) (22.56) (390.53) (33. Attributable to Equity holders of the parent company Non controlling interests (166.11) (25.76) (22.57) (390.53) (33. VIII Other comprehensive income 0.01 0.01 0.01 0. I) Items that will not be subsequently reclassified to profit or loss 19.01 (0.75) (5.52) 16.76 (2. IX Total other comprehensive income for the period (VII-VIII) 19.01 (0.75) (5.52) 16.76 (2. X Total other comprehensive income for the period (VII-VIII) (147.10) (26.51) (28.09) (373.77) (36. Attributable to 0.01 0.00 0.01 0.00 0.01 0.00 0.01 0.00 0.01 0.00 0.01 0.00 0.01 0.00 0.01 0.00 0.01 0.00 0.01 0.446.70 1.446.70 1.446.70 1.446.70 1.446.70 1.446.70 1.446.70 1.446.70 1.446.70 1.446.70	II III IV	PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expense Total expenses Total expenses (IV) Profit/ (loss) before tax (III-IV) Tax expense Current tax	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85 47.86 76.64 245.72 (166.28)	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 61.83 329.92 (25.73)	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 8.58 1,589.81 (10.20)	YEAR March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41 (389.70)	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99 (29.43)
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Non controlling interests 0.01 0 VIII Other comprehensive income 19.01 (0.75) (5.52) 16.76 (2. i) Items that will not be subsequently reclassified to profit or loss 19.01 (0.75) (5.52) 16.76 (2. ii) Income tax relating to items that will not be reclassified to profit or loss 19.01 (0.75) (5.52) 16.76 (2. IX Total other comprehensive income for the period (VII-VIII) 19.01 (0.75) (5.52) 16.76 (2. X Total comprehensive income for the period (VII-VIII) 19.01 (0.75) (28.08) (373.77) (36. Attributable to Equity holders of the parent company (147.10) (26.51) (28.09) (373.77) (36. Non controlling interests 0.01 0.00 0. <td< td=""><td></td><td>PARTICULARS Revenue from operations Other income Total Income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expenses Total expenses (IV) Profit/ (loss) before tax (III-IV) Tax expense Current tax Deferred tax Total tax expense (VI) Net profit/ (loss) for the period (V-VI)</td><td>March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85 47.86 76.64 245.72 (166.28)</td><td>QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92 (25.73) - 0.03 0.03 0.03</td><td>March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81 (10.20)</td><td>YEAR I March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41 (389.70) 0.83 0.83 0.83</td><td>ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99 (29.43) 4.49 4.49</td></td<>		PARTICULARS Revenue from operations Other income Total Income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expenses Total expenses (IV) Profit/ (loss) before tax (III-IV) Tax expense Current tax Deferred tax Total tax expense (VI) Net profit/ (loss) for the period (V-VI)	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85 47.86 76.64 245.72 (166.28)	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92 (25.73) - 0.03 0.03 0.03	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81 (10.20)	YEAR I March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41 (389.70) 0.83 0.83 0.83	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99 (29.43) 4.49 4.49
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Non controlling interests 0.01 0.00 0. XI Paid-up equity share capital (Face Value of ₹ 10 per share) 1,446.70 1,446.70 1,446.70 1,446.70 XII Reserves excluding revaluation reserves 5,769.12 6,142. XIII Earning per share (EPS) (Face Value of ₹ 10 per share) 10 per share) 10 per share		PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expense Total expenses (IV) Profit/ (loss) before tax (III-IV) Tax expense Current tax Deferred tax Total tax expense (VI) Net profit/ (loss) for the period (V-VI) Attributable to Equity holders of the parent company Non controlling interests Other comprehensive income i) Items that will not be subsequently reclassified to profit or loss ii) Income tax relating to items that will in the period (VII-VIII) Total comprehensive income for the period (VII-VIII)	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85 47.86 76.64 245.72 (166.28) (0.17) (0.17) (166.11) (166.11) 19.01	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92 (25.73) - 0.03 0.03 (25.76) (0.75) (0.75)	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81 (10.20) - 12.36 12.36 (22.56) (22.57) 0.01 (5.52)	YEAR March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41 (389.70) 0.83 0.83 0.83 (390.53) - 16.76 16.76	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99 (29.43) - - - - - - - - - - - - -
XI Paid-up equity share capital (Face Value of ₹ 10 per share) 1,446.70 1		PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expense Total expenses Total expenses (IV) Profit/ (loss) before tax (III-IV) Tax expense Current tax Deferred tax Total tax expense (VI) Net profit/ (loss) for the period (V-VI) Attributable to Equity holders of the parent company Non controlling interests Other comprehensive income i) Items that will not be subsequently reclassified to profit or loss Total other comprehensive income {VIII) Total comprehensive income {VIII) Total comprehensive income {VIII) Total comprehensive income {VIII) Attributable to	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85 47.86 76.64 245.72 (166.28) (0.17) (0.17) (0.17) (166.11) 19.01 (147.10)	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92 (25.73) - 0.03 0.03 0.03 (25.76) (0.75) (26.51)	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81 (10.20) 	YEAR March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41 (389.70) 0.83 0.83 0.83 (390.53) 16.76 (373.77)	ENDED March 31, 202 (Audited) 4,470,58 38,98 4,509,56 3,935,14 47,01 246,01 23,18 26,25 42,34 219,06 4,538,99 (29,43) (33,93) 0,01 (2,98) (36,90)
XII Reserves excluding revaluation reserves 5,769.12 6,142. XIII Earning per share (EPS) (Face Value of ₹ 10 per share)		PARTICULARS Revenue from operations Other income Total Income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expenses Total expenses (IV) Profit/ (loss) before tax (III-IV) Tax expense Current tax Deferred tax Total tax expense (VI) Net profit/ (loss) for the period (V-VI) Attributable to Equity holders of the parent company Non controlling interests Other comprehensive income i) Items that will not be subsequently reclassified to profit or loss ii) Income tax relating to items that will not be reclassified to profit or loss Total comprehensive income {VIII) Total comprehensive income {VIII) Tax expense (VIII) Total comprehensive income {VIII) Total tother comprehensive income {VIII) Total comprehensive income {VIII) Total comprehensive income {VIII)	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85 47.86 76.64 245.72 (166.28) (0.17) (0.17) (0.17) (166.11) 19.01 (147.10)	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92 (25.73) - 0.03 0.03 0.03 (25.76) (0.75) (26.51)	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81 (10.20) 	YEAR March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41 (389.70) 0.83 0.83 0.83 (390.53) - 16.76 (373.77) (373.77)	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99 (29.43) (33.93) 0.01 (2.98) (36.90) (36.91)
XIII Earning per share (EPS) (Face Value of ₹ 10 per share)		PARTICULARS Revenue from operations Other income Total Income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expense Total expenses (IV) Profit/ (loss) before tax (III-IV) Tax expense Current tax Deferred tax Total tax expense (VI) Attributable to Equity holders of the parent company Non controlling interests Total other comprehensive income {VIII) Total comprehensive income {VIII) Attributable to Equity holders of the parent company Non controlling interests	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85 47.86 76.64 245.72 (166.28) 	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92 (25.73) - 0.03 0.03 (25.76) - (0.75) (26.51) (26.51)	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81 (10.20) 	YEAR March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41 (389.70) 0.83 0.83 (390.53) - 16.76 (373.77) 0.00	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99 (29.43) (33.92) (33.92) (33.92) (33.93) 0.01 (2.98) (36.90) (36.91) 0.01
		PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expense Total expenses (IV) Profit/ (loss) before tax (III-IV) Tax expense Current tax Deferred tax Total tax expense (VI) Net profit/ (loss) for the period (V-VI) Attributable to Equity holders of the parent company Non controlling interests Other comprehensive income i) Income tax relating to items that will not be reclassified to profit or loss ii) Income tax relating to items that will not be reclassified to profit or loss Total comprehensive income {VIII) Attributable to Equity holders of the parent company Non controlling interests Total comprehensive income for the period (VII-VIII) Attributable to Equity holders of the parent company N	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85 47.86 76.64 245.72 (166.28) 	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92 (25.73) - 0.03 0.03 (25.76) - (0.75) (26.51) (26.51)	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81 (10.20) 	YEAR March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41 (389.70) 0.83 0.83 0.83 (390.53) - 16.76 16.76 (373.77) 0.00 1,446.70	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99 (29.43) (33.93) 0.01 (2.98) (36.91) 0.01 1,446.70
		PARTICULARS Revenue from operations Other income Total income (I+II) Expenses a) Cost of content b) Changes in unamortised/ unexploited/ unfinished content c) Employee benefits expense d) Finance cost e) Depreciation and amortisation expense f) Advances written off g) Other expense Total expenses (IV) Profit/ (loss) before tax (III-IV) Tax expense Current tax Deferred tax Total tax expense (VI) Net profit/ (loss) for the period (V-VI) Attributable to Equity holders of the parent company Non controlling interests Other comprehensive income income {VIII) Total comprehensive income for the period (VII-VIII) Attributable to Equity holders of the parent company Non controlling interests Total other comprehensive income for the period (VII-VIII) Attributable to Equity holders of the parent company Non controlling interests Protal comprehensive income for the period (VII-VIII) Attributable to	March 31, 2023 (Audited) 56.64 22.80 79.44 25.78 0.50 83.68 3.41 7.85 47.86 76.64 245.72 (166.28) 	QUARTER ENDED December 31, 2022 (Unaudited) 290.68 13.51 304.19 168.09 2.05 87.03 2.81 8.11 - 61.83 329.92 (25.73) - 0.03 0.03 (25.76) - (0.75) (26.51) (26.51)	March 31, 2022 (Aaudited) 1,576.81 2.80 1,579.61 1,363.50 0.41 79.55 8.88 6.55 42.34 88.58 1,589.81 (10.20) 	YEAR March 31, 2023 (Audited) 1,827.58 55.13 1,882.71 1,547.54 5.72 336.81 11.77 32.73 47.86 289.98 2,272.41 (389.70) 0.83 0.83 0.83 (390.53) - 16.76 16.76 (373.77) 0.00 1,446.70	ENDED March 31, 202 (Audited) 4,470.58 38.98 4,509.56 3,935.14 47.01 246.01 23.18 26.25 42.34 219.06 4,538.99 (29.43) (33.92) (33.92) (33.92) (33.93) 0.01 (2.98) (36.90) (36.91) 0.01

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	STANDALONE AND CONSOLIDATED STATEMENT OF ASSETS AN	LIABILITIES AS ON MARCH 31, 2023 STANDALONE		In ₹ laki	
	PARTICULARS	As at March 31, 2023 (Audited)	As at March 31, 2022 (Audited)	As at March 31, 2023 (Audited)	As at March 31, 2022 (Audited)
T	ASSETS	1			
	Non current assets	004.00	004.00	004.00	004.00
	a) Property, plant and equipments b) Financial assets	201.63	231.68	201.63	231.68
	i) Investments	52.65	70.20	1. 1.7 8	6.72
	ii) Other financial assets	434.66	543.68	434.66	543.68
	c) Income tax assets (net) d) Other non current assets	98.83 2,004.35	175.37 2,011.24	99.14 2,004.35	175.61 2,011.24
	Current assets	2,004.00	2,011.24	2,004.55	2,011.24
	a) Cinematic and television content	5,567.88	5,573.70	5,543.77	5,549.49
	b) Financial assets i) Trade receivable	45.69	0.06	45.69	4.30
	ii) Cash and cash equivalents	3.22	213.97	11.53	217.03
	iii) Bank balance other than (ii) above	11.34	541.39	11.34	541.38
	iv) Other financial assets c) Other current assets	750.75	297.77 37.46	761.86 115.83	307.47 42.77
	Total assets	9,281.91	9,696.52	9,229.80	9,624.65
	EQUITY AND LIABILITIES				
	Equity share capital	1,446.70	1,446.70	1,446.70	1,446.70
	b) Other equity	5,891.02	6,279.82	5,769.12	6,142.89
	Equity attributable to owners (a+b)	7,337.72	7,726.52	7,215.82	7,589.59
	Non controlling interest Total equity	7,337.72	7,726.52	0.11 7,215.93	0.11 7.589.70
	Liabilities	1,007.72	1,120.02	1,210.00	1,000.10
	Non current liabilities		in minute		
	a) Financial liabilities Borrowings	112.81	124.58	112.81	124.58
	b) Deferred tax liabilities (net)	1,024.80	1,028.55	1,103.95	1,103.12
	Current liabilities			100000	10. 1 million
	a) Financial liabilities i) Borrowings	64.83	11.18	64.83	11.18
	ii) Trade payables	04.05	1.10	04.00	11.10
	Total outstanding dues of micro enterprises and small enterprises	5.94	5.37	6.44	5.67
	Total outstanding dues of creditors other than micro enterprises and small enterprises iii) Other financial liabilities	60.52 10.07	208.53 10.07	60.52	208.53
	b) Other current liabilities	665.22	581.72	665.32	581.87
	Total equity and liabilities	9,281.91	9,696.52	9,229.80	9,624.65
	STANDALONE AND CONSOLIDATED STATEMENT OF CASH	FLOWS AS ON MARC	H 31, 2023		In ₹ lakh
		STAND	ALONE	CONSO	LIDATED
	PARTICULARS	As at March 31, 2023	As at March 31, 2022	As at March 31, 2023	As at March 31, 2022
-		(Audited)	(Audited)	(Audited)	(Audited)
	Cash generated from operations	A			
	Profit/ (loss) before tax	(409.31)	(34.59)	(389.70)	(29.43)
	Adjustment for: Advances written off	47.86	42.34	47.86	42.34
	Bad debts written off		23.72		23.72
	Depreciation and amortisation	32.73	26.25	32.73	26.25
	Finance costs Impairment in value of investments	11.77 17.55	23.18	11.77	23.18
	Loss on sale of assets	-	11.95		11.95
	Property, plant and equipment written off	0.45		0.45	
	Expected credit loss Trade payable balances written back	3.19 (12.70)	3.19 (0.28)	3.19 (12.70)	3.19 (0.28)
	Interest on fixed deposit	(45.28)	(34.10)	(45.28)	(34.10)
11	Operating profit before working capital changes	(353.74)	61.66	(351.68)	66.82
	Adjusted for:	(47 94)	202.61	(47.95)	(16 20)
	Other non current financial assets Other non current assets	(47.84) 6.89	292.61 (49.20)	(47.85) 6.89	(16.39) (49.20)
	Cinematic and television content - current	5.82	48.31	5.72	47.01
	Current trade receivables	(45.63)	192.74	(41.39)	188.50
	Other financial assets current Movement in tax assets	248.88 76.54	(161.20) (46.43)	247.47 76.47	(65.56) (46.67)
- 11	Other current assets	(56.69)	71.41	(56.30)	71.96
	Current trade payables	(134.74)	93.42	(134.54)	93.42
	Other current financial liabilities	83.50	(2.90) 243.33	00.45	(2.90)
	Other current liabilities Cash generated from operations	(217.01)	243.33 743.75	83.45 (211.76)	243.51 530.50
	out generated non operations			-	
h	Direct taxes paid	(217.01)	743.75	(211.76)	530.50
	Direct taxes paid Net cash flow from operating activities (A)	terner)		(3.13)	(223.14)
	Direct taxes paid	(3.13)	(223.14)		99,50
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment	(3.13)	99.50		
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits	(3.13)	99.50 309.00	635.86	309.00
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits Fixed deposits made	(3.13) 635.86 (701.86)	99.50	635.86 (701.86) 45.28	309.00 (626.20) 34.10
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits Fixed deposits made Interest on fixed deposit Net cash from/ (used in) investing activities (B)	(3.13)	99.50 309.00 (626.20)	(701.86)	(626.20)
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits Fixed deposits made Interest on fixed deposit Net cash from/ (used in) Investing activities (B) Cash flow from financing activities	(3.13) 635.86 (701.86) 45.28	99.50 309.00 (626.20) 34.10 (406.74)	(701.86) 45.28	(626.20) 34.10 (406.74)
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from fixed deposits Fixed deposits made Interest on fixed deposit Net cash from/ (used in) Investing activities (B) Cash flow from financing activities Proceed from non current borrowing	(3.13) 635.86 (701.86) 45.28 (23.85)	99.50 309.00 (626.20) .34.10	(701.86) 45.28 (23.85)	(626.20) 34.10
5	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits Fixed deposits made Interest on fixed deposit Net cash from/ (used in) Investing activities (B) Cash flow from financing activities Proceed from non current borrowing Proceed from current borrowing	(3.13) 635.86 (701.86) 45.28	99.50 309.00 (626.20) 34.10 (406.74)	(701.86) 45.28	(626.20) 34.10 (406.74)
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from fixed deposits Fixed deposits made Interest on fixed deposit Net cash from/ (used in) Investing activities (B) Cash flow from financing activities Proceed from non current borrowing Repayment of non current borrowing Repayment of current borrowing	(3.13) 635.86 (701.86) 45.28 (23.85) 53.24 (11.36)	99.50 309.00 (626.20) 34.10 (406.74) 135.83 (0.84) (202.83)	(701.86) 45.28 (23.85) 53.24 (11.36)	(626.20) 34.10 (406.74) 135.83 - (0.84) (202.83)
3	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits Fixed deposits made Interest on fixed deposit Net cash from/ (used In) Investing activities (B) Cash flow from financing activities Proceed from non current borrowing Proceed from current borrowing Repayment of non current borrowing Finance and other charges paid	(3.13) 635.86 (701.86) 45.28 (23.85) 53.24 (11.36) (11.77)	99.50 309.00 (626.20) 34.10 (406.74) 135.83 (0.84) (202.83) (23.18)	(701.86) 45.28 (23.85) 53.24 - (11.36) (11.77)	(626.20) 34.10 (406.74) 135.83 - (0.84) (202.83) (23.18)
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits Fixed deposits Net cash from/ (used in) investing activities (B) Cash flow from financing activities Proceed from non current borrowing Repayment of non current borrowing Repayment of current borrowing Finance and other charges paid Net cash from/ (used in) financing activities (C)	(3.13) 635.86 (701.86) 45.28 (23.85) 53.24 (11.36) (11.77) 30.11	99.50 309.00 (626.20) 34.10 (406.74) 135.83 (0.84) (202.83) (23.18) (91.02)	(701.86) 45.28 (23.85) 53.24 (11.36) (11.77) 30.11	(626.20) 34.10 (406.74) 135.83 (0.84) (202.83) (23.18) (91.02)
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits Fixed deposits made Interest on fixed deposit Net cash from/ (used in) Investing activities (B) Cash flow from financing activities Proceed from non current borrowing Repayment of non current borrowing Repayment of current borrowing Repayment of current borrowing Finance and other charges paid Net cash from/ (used in) financing activities (C) Net increase/ (decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the financial year	(3.13) 635.86 (701.86) 45.28 (23.85) 53.24 (11.36) (11.77) 30.11 (210.75) 213.97	99.50 309.00 (626.20) 34.10 (406.74) 135.83 (0.84) (202.83) (23.18) (91.02) 32.29 181.68	(701.86) 45.28 (23.85) - 53.24 - (11.36) (11.77) 30.11 (205.50) 217.03	(626.20) 34.10 (406.74) 135.83 - (0.84) (202.83) (23.18) (91.02) 32.74 184.29
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits Fixed deposits made Interest on fixed deposit Net cash from/ (used in) investing activities (B) Cash flow from financing activities Proceed from non current borrowing Repayment of non current borrowing Finance and other charges paid Net cash from/ (used in) financing activities (C) Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(3.13) 635.86 (701.86) 45.28 (23.85) 	99.50 309.00 (626.20) 34.10 (406.74) 135.83 (0.84) (202.83) (23.18) (91.02) 32.29	(701.86) 45.28 (23.85) - - - - - - - - (11.36) (11.77) 30.11 (205.50)	(626.20) 34.10 (406.74) 135.83 (0.84) (202.83) (23.18) (91.02) 32.74 184.29 217.03
	Direct taxes paid Net cash flow from operating activities (A) Cash flow from investing activities Payment to acquire property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from fixed deposits Fixed deposits made Interest on fixed deposit Net cash from/ (used in) Investing activities (B) Cash flow from financing activities Proceed from non current borrowing Repayment of non current borrowing Repayment of current borrowing Repayment of current borrowing Finance and other charges paid Net cash from/ (used in) financing activities (C) Net increase/ (decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the financial year	(3.13) 635.86 (701.86) 45.28 (23.85) 53.24 (11.36) (11.77) 30.11 (210.75) 213.97	99.50 309.00 (626.20) 34.10 (406.74) 135.83 (0.84) (202.83) (23.18) (91.02) 32.29 181.68	(701.86) 45.28 (23.85) - 53.24 - (11.36) (11.77) 30.11 (205.50) 217.03	(626.20) 34.10 (406.74) 135.83 - (0.84) (202.83) (23.18) (91.02) 32.74 184.29

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SEGMENT REPORTIN	IG FOR THE QUARTER AND	YEAR ENDED MAR	CH 31, 2023	_	In ? lak
	QUARTER ENDED			YEAR ENDED	
PARTICULARS	March 31, 2023 (Audited)	December 31, 2022 (Unaudited)	March 31, 2022 (Audited)	March 31, 2023 (Audited)	March 31, 202 (Audited)
Segment Revenue				E and a start	in the second
i) Content segment ii) Wellness segment	54.14 2.50	290.68	1,573.06	1,825.08 2.50	4,470.58
Revenue from operation	56.64	290.68	1,573.06	1,827.58	4,470.58
Segment results Profit/ (loss) before tax from each segment i) Content segment ii) Wellness segment	(187.77) 2.10	(36.37) (0.06)	(3.82) (0.30)	(434.68) 1.62	(44.93) (0.30)
Total profit/ (loss) before tax	(185.67)	(36.43)	(4.12)	(433.06)	(45.23)
Add: Other income	22.80	13.51	2.80	55.13	38.98
Less: Finance cost	(3.41)	(2.81)	(8.88)	(11.77)	(23.18)
Profit before tax	(166.28)	(25.73)	(10.20)	(389.70)	(29.43)
Less: Current tax					
Less: Deferred tax	(0.17)	0.03	12.36	0.83	4.49
Profit/ (loss) after tax	(166.11)	(25.76)	(22.56)	(390.53)	(33.92)
Segment assets		1	and the second second	Hay CAST	
i) Content segment	9,195.73	9,456.30	9,590.88	9,195.73	9,590.88
ii) Wellness segment	34.07	33.81	33.77	34.07	33.77
Total segment assets	9,229.80	9,490.11	9,624.65	9,229.80	9,624.65
Segment liabilities	a second second	1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	1000	1.0.1	
i) Content segment	2,013.63	2,126.99	2,034.80	2,013.63	2,034.80
ii) Wellness segment	0.35	0.19	0.26	0.35	0.26
Total segment liabilities	2,013.98	2,127.18	2,035.06	2,013.98	2,035.06
Capital employed		Contract of			
i) Content segment	7,182.10	7,329.31	7,556.08	7,182.10	7,556.08
ii) Wellness segment	33.72	33.62	33.51	33.72	33.51
Total segment capital employed	7,215.82	7,362.93	7,589.59	7,215.82	7,589.59

Notes:

es and Legal Affairs

For more details, contact Yate

Notes:
1. The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May 26, 2023.
2. The Company has mount of ₹ 47.86 lakh incurred on developing content that is no longer viable to take up in future in post pandemic scenario.
3. The Company has mount of ₹ 47.86 lakh incurred on developing content that is no longer viable to take up in future in post pandemic scenario.
3. The Company has received an award of ₹ 3.25 corce pitus lineast of ₹ 3.31 lish in its favour in the arbitration filed against White Feather Films (Proprietor Sanjay Cupta). While Feather Films has gone in appeal against the award and was directed to deposit an amount of ₹ 3 corce by the Bombay High Court, which they failed to do. The Company has lifed a petition for execution of the arbitration award. The Bombay High Court has retrained Sanjay Gupta (Supta). While Feather Films has gone in appeal against the award and was directed to deposit an amount of ₹ 3 corce by the Bombay High court, which they failed to do. The Company has lifed a petition for execution of the arbitration award. The Bombay High Court has retrained Sanjay Gupta for molecular as they recoverable.
4. The Company has nihilated proceedings for recovery of an advance of ₹ 1.5 corce given to Saboo Films PV LLI and Bharat Film Works against film rights. Proceedings are ongoing before the Bombay High Court has retrained Sanjay 3.2.2.2. This scencerable and hence no provision is made. Legal opinion obtained by the Company has individuel at \$ 12 corce. The amount is convertable and hence no provision is made. Legal opinion obtained by the Company has line dottylise. The net worth of this subaidiary is t 19.2.2. It is baidiary will only the provide its films to this subaidiary is a subaid at \$ 1.2.2.2. The subaidiary is a subaid at \$ 2.2.2.3. The Company has an investment of \$ 5.2.6.5 lakh in equily share of subskilary to PNC Digital Unin

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Yate

VP/ Finance, Complian

Chief Financial Officer Mumbai, May 26, 2023

Sampe L Santosh Gharat

Company Secretary and Compliance Officer

nder Verma at verma@pritishnandycom.com

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Pallab Bhattacharya Wholetime Director and CEO



Pritish Nandy Communications Ltd CIN L22120MH1993PLCO74214 Regd Office: 87/88 Mittal Chambers Nariman Point Mumbai 400 021

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF PRITISH NANDY COMMUNICATIONS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying quarterly standalone financial results of Pritish Nandy Communications Limited ("the Company") for the quarter ended March 31, 2023 and the year to date results for the period from April 01, 2022 to March 31, 2023 ("the standalone financial results"), 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended March 31, 2023 as well as the year to date results for the period from April 01, 2022 to March 31, 2023.

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 ("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 standalone financial results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to:

- a. Note 3 which states about an award of Rs 3.52 crores plus interest of Rs 35 lakhs received by the Company in its favour in the arbitration case filed against White Feather Films (Proprietor Sanjay Gupta). White Feather Films has gone in appeal against the above said award. The court has directed the proprietor not to dispose off/create any third party rights on his properties which are valued at Rs 12 crore. Proceedings are ongoing and in view of the same outstanding of Rs. 317.53 lakhs is considered as fully recoverable and consequently there is no provision made of any amount there against.
- b. Note 4 which states about proceedings initiated by the Company for recovery of advances of Rs 1.5 crore from Saboo Films Pvt Ltd and Bharat Film Works. Proceedings are ongoing

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8 - Ambalal Doshi Marg, Fort, Mumbai-400 001. INDIA Tel. : +91 - 22 - 22654882 / 22651731 Fax : +91 - 22 - 22657093 E-mail : bdj@bdjokhakar.com Website : www.bdjokhakar.com before the Bombay High Court and management considers the same as good and fully recoverable and consequently there is no provision made of any amount there against for the reasons stated in the said note.

c. Note 5 which describes about the impairment of Rs. 17.55 lakhs in investment in subsidiary "PNC Digital Ltd" based on the factors stated in the said note.

Our opinion is not modified in respect of the above matters.

Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 standalone financial results as a whole are 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 these standalone financial results.

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 standalone financial results, 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 through a separate report on the complete set of Standalone financial statements on whether the company has adequate 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
 standalone 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

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

Attention is drawn to the fact that the standalone financial results include the result for the quarter ended 31st March, 2023 being the balancing figure between audited figures in respect of full



financial year and published period end figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of above matter.

Place: Mumbai Dated:26th May, 2023

Chartered Accountants Firm Registration Number: 104345W AKA UMBA RED ACCO **Pramod Prabhudesai**

Partner Membership Number: 032992 UDIN: 23032992 BGS NG1J7086

For B. D. Jokhakar & Co.

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF PRITISH NANDY COMMUNICATIONS LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying quarterly Consolidated financial results of Pritish Nandy Communications Limited ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2023 and the year to date results for the period from April 01, 2022 to March 31, 2023 ("the Consolidated financial results"), 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Consolidated financial results:

- i. include the annual financial results of the following entities ("subsidiaries"):
 - (a) PNC Digital Limited
 - (b) PNC Wellness Limited
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net loss and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2023 as well as the year to date results for the period from April 01, 2022 to March 31, 2023.

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 ("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 Consolidated financial results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to:

a. Note 3 which states about an award of Rs 3.52 crore plus interest of Rs 35 lakhs received by the Company in its favour in the arbitration case filed against White Feather Films (Proprietor Sanjay Gupta). White Feather Films has gone in appeal against the above said

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8 - Ambalal Doshi Marg, Fort, Mumbai-400 001. INDIA Tel. : +91 - 22 - 22654882 / 22651731 Fax : +91 - 22 - 22657093 E-mail : bdj@bdjokhakar.com Website : www.bdjokhakar.com award. The court has directed the proprietor not to dispose off/create any third party rights on his properties which are valued at Rs 12 crore. Proceedings are ongoing and in view of the same outstanding of Rs. 317.53 lakhs is considered as fully recoverable and consequently there is no provision made of any amount there against.

b. Note 4 which states about proceedings initiated by the Company for recovery of advances of Rs 1.5 crore from Saboo Films Pvt Ltd and Bharat Film Works. Proceedings are ongoing before the Bombay High Court and management considers the same as good and fully recoverable and consequently there is no provision made of any amount there against for the reasons stated in the said note.

Our opinion is not modified in respect of the above matters.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the annual Consolidated financial statements.

The Company's Board of Directors are responsible for the preparation of these Consolidated financial results that give a true and fair view of the consolidated net loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 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 Consolidated financial results 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 consolidated financial results by the Directors of the Company, as aforesaid.

In preparing the Consolidated financial results, the respective Board of Directors are responsible for assessing the Group'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 respective Board of Directors either intends to liquidate the Company 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 Consolidated financial results as a whole are 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

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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 these Consolidated financial results.

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 Consolidated financial results, 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 through a separate report on the consolidated financial statements on whether the company has adequate financial controls with reference to consolidated 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 Group'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
 Consolidated 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 Group to cease to continue as a
 going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the Consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the consolidated financial statements of such entities included in the consolidated financial statements of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in



evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated financial results.

We communicate with those charged with governance of the Company and such other entities included in the consolidated financial results of which we are the independent auditors 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 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Other Matter

Attention is drawn to the fact that the Consolidated financial results include the result for the quarter ended 31st March, 2023 being the balancing figure between audited figures in respect of the full financial year and published period end figures up to the third quarter of the current financial year which were subject to limited review by us.

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

For **B. D. Jokhakar & Co.** Chartered Accountants Firm Registration Number: 104345W

Place: Mumbai Dated: 26th May, 2023

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Pramod Prabhudesai Partner Membership Number: 032992 UDIN: 23032992 Bମେଣ୍ଟ ଜାୟ