PROZONE INTU PROPERTIES LIMITED

CIN: L45200MH2007PLC174147

Regd. Off: 105/106, Ground Floor, Dream Square, Dalia Industrial Estate, Off New Link Road, Andheri West, Mumbai-400 053

tatement of audited Standalone Financial Results for the quarter and year er			Quarter ended		(Rs. in lakhs) Year ended	
		31-03-2022 31.12.2021	31.03.2021	31.03.2022	31.03.2021	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited
		*(refer note 6)	`	*(refer note 6)	(*(refer note 5
1	Income			1.0.0		(relei note 3
	(a) Revenue from operations (Sale of Services)	283.36	237.50	281.41	986.53	740.60
	(b) Other income	242.28	243.34	151.51	901.09	749.63 849.47
_	Total income	525.64	480.84	432.92	1,887.62	1,599.10
					1,007.02	1,399.10
2	Expenses					
	(a) Employee benefits expense	159.41	156.14	150.73	620.67	461.40
	(b) Finance costs	0.16	0.19	0.17	1.00	397.42
	(c) Depreciation and amortisation expenses	12.85	4.67	18.05	26.70	54.73
	(d) Other expenses	122.86	128.75	144.96	536.68	372.39
_	Total expenses	295.28	289.75	313.91	1,185.05	1,285,94
3	Profit from ordinary activities before tax	230.36	191.09	119.01	702.57	313.16
4	Tax expense					
	Current Tax (including earlier years)	46.65	27.04	(=====	1	
	Deferred Tax expenses	5.30	37.94	(55.80)	142.10	(0.55
	,	5.30	9.89	271.19	30.92	276.25
5	Net Profit/(loss) for the period / year end	178.41	143.26	(96.38)	529.55	37.46
6	Other comprehensive income					
	Items that will not be reclassified to profit or loss	İ			j	
	Remeasurement gain on the defined benefit plan	8.31	0.30			
	Gains / (Losses) on remeasuring FVTOCI financial assets (refer note 3)	4,645.58	(0.00)	1.11	9.22	1.22
	Tax on above	(1,065.00)	(0.07)	(13,934.38)	7,014.53	(35,265.24
		(1,003.00)	(0.07)	2,976.96	(1,607.24)	7,724.33
7	Total comprehensive income / (loss) for the period / year end	3,767.30	143.49	(11,052.69)	5,946.06	(27,502.23
8	Paid-up equity share capital (Face Value Rs. 2 per share)	3,052.06	3,052.06	3,052.06	3,052.06	3,052.06
9	Other Equity				58,796,69	52.850.63
LO	Earnings per share (Basic and Diluted) (Rs.) • (Not annualised)	0.12*	0.09*	(0.06)*	0.35	0.02

Notes:

- 1 The above audited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28 May 2022. The audited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- 2 The statutory auditors of the Company have expressed an unqualified opinion on the audited standalone financial results for the quarter and year ended 31 (www.prozoneintu.com), BSE (www.bseindia.com) and NSE (www.nseindia.com)
- 3 Significant change in "Gains / (loss) on remeasuring FVTOCI" represent remeasurement of fair valuation of investments in subsidiaries and Joint venture on account of change in fair value of properties due to adjustments of future cash flows on account of impact of Covid 19 and determined based on valuation report of independent valuer during the year ended 31 March 2021
- 4 The Company's operations were impacted by the Covid 19 pandemic. In preparation of these results, the Company has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and costs to complete ongoing projects. Based on current indicators of future economic conditions, the Company has sufficient liquidity and expects to fully recover the carrying amount of its assets.

 Considering the evolving nature of the pandemic, its actual impact in future could be different from that estimated as at the date of approval of these standalone financial results. The Company will continue to monitor any material changes to future economic conditions.
- 5 Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013.
- 6 The figures for last quarter are balancing figures between audited figures in respect of full financial year and published year to date figures upto third quarter of respective financial year.
- 7 The Company is mainly engaged in the business of designing, developing owning and operating of Shopping Malls, Commercial and Residential Premises through its various subsidiaries, step down subsidiaries and Joint venture and also providing management related consultancy services to its subsidiaries, step down subsidiaries and Joint venture. There is no other reportable segment in terms of Ind AS 108 on 'Operating Segments'.

For and on behalf of the Board

NIKHIL DIGINIY SIGNED INIONEL ANUPENDRA CHATURYEDI

Nikhil Chaturvedi Managing Director DIN: 00004983

Date: 28 May 2022 Place: Mumbai

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CIN: L45200MH2007PLC174147
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Note 8 : Standalone audited balance sheet		(Rs. in lakhs)
Particulars	As at 31.03.2022 (Audited)	As a 31.03.202 (Audited) (refer note 5
ASSETS	 	(Lefet Hors 2
Non-current assets	1	
Property, plant and equipment	49.90	70.31
Investment property	70.34	73.91
Right of use assets	70.54	73.71
Financial assets		-
Investments	56,639.72	52,479.69
Other financial assets	459.45	1,089.21
Income tax assets (net)	169.21	216.66
Total non-current assets	57,388.62	53,929.78
Current assets		
Financial assets		
Investments	2.65	735.80
Trade receivables	272.65	168.45
Cash and cash equivalents	5.18	54.44
Loans	11,251,29	7,749.90
Other financial assets	26.17	591.58
Other current assets	6.29	3.68
Total current assets	11,564.23	9,303.85
Total assets	68,952.85	63,233.63
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital Other equity	3,052.06	3,052.06
Total equity	58,796.69	52,850.63
i oual Equity	61,848.75	55,902.69
LIABILITIES		
Non-current Liabilities		
Financial liabilities		
Borrowings	3.06	
Provisions	49.26	6.58 52.56
Deferred tax liabilities (net)	5,761.78	52.56 4,123.62
Other non-current liabilities	1,057.04	1,148.38
Total non-current liabilities	6,871.14	5,331.14
Current liabilities		
Financial liabilities		
Borrowings	3.52	1 722 70
Trade payables	3.52	1,732.70
- total outstanding dues of micro enterprises and small enterprises	4.36	0.99
- total outstanding dues of creditors other than micro enterprises and small enterprises	74.46	108.73
Other financial liabilities	25.75	23.64
Other current liabilities	81.03	23.64 89.87
Provisions	43.84	43.87
Total current liabilities	232.96	1,999.80
Total equity and liabilities	68,952.85	
	1 08.952.85 1	63,233.63

For and on behalf of the Board

Nikhil Chaturvedi Managing Director DIN: 00004983

Date: 28 May 2022 Place: Mumbai

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Note 9: Standalone audited Statement of cash flows

Adjustments for Adjustment	Particulars	For the year ended 31 March 2022 (Audited)	For the year ended 31 March 2021 (Audited)
Adjustments for Adjustment	A. Cash flows from operating activities;		
Adjustments for content Adjustments for changes in working capital changes for forest for content investments for changes in working capital changes for forest for content investments measured at FVTPL forest for changes in working capital changes for content investments for changes in working capital changes for changes in the financial assets for changes	Profit before tax	702 57	242.46
Finance costs (including fair value change in financial instruments)	Adjustments for:	702.57	313.16
Finance costs (including fair value change in financial instruments)	Depreciation expenses	26.70	
Interest income (including fair value change in financial instruments)			
1321.05 1321	Interest income (including fair value change in financial instruments)	The state of the s	
Loss on sale of property, plant and equipment 0.39 (2.77 profit on sale of current investments (44.31) (2.27 profit on sale of current investments (44.31) (2.27 profit on sale of current investments measured at FVTPL (111.34) (102.02) 2.35 (1.40) (2.66) (72.66) Adjustments for changes in working capital: (104.20)		1 1	(732.28)
10.39 1.227 1.227 1.228 1.229 1.22			•
Notional corporate guarantee income (111.34) (102.02) Notional loss / (gain) on value of current investments measured at FVTPL (235 (1.40) Operating cash flows before working capital changes Adjustments for changes in working capital: (Increase) in trade receivables (Increase) in trade receivables (Increase) in trade receivables (Increase) in trade receivables (Increase) (accrease in other financial assets (Increase) (accrease in other financial assets (Increase) (accrease in trade payables (Increase) (accrease in trade payables (Increase) (accrease in other financial liabilities (Increase) (accrease) (accrease in other financial liabilities (Increase) (accrease) (acc			-
Notional loss / (gain) on value of current investments measured at FVTPL Operating cash flows before working capital changes Adjustments for changes in working capital: (Increase) in trade receivables (Increase) in trade receivables (Increase) in other financial assets (Increase) / decrease in other assets (Increase) / decrease in other assets (Increase) / decrease in other financial liabilities (Increase) / decrease in decr		1 1	(2.27)
1.00 1.00			(102.02)
Adjustments for changes in working capital: (Increase) in trade receivables Decrease in other financial assets (Increase) (Accrease in other financial assets (Decrease) (Increase) (Accrease in other assets (Decrease) (Increase) (Accrease in trade payables (Decrease) (Increase) (Increas	Operating cash flows before weating assistants measured at FVIPL		(1.40)
(Increase) in trade receivables (104.20) (104.00) Decrease in other financial assets 1,195.43 1,220.27 (Increase) / increase in other assets (2.61) 0.87 (Decrease) / increase in trade payables (31.12) 5.98 Increase in other financial liabilities (31.12) 5.98 Increase in provisions 6.20 7.77 Cash flows generated from operations 6.20 7.77 Direct taxes paid (net of refunds received) (94.65) (41.10) Net cash flows generated from operating activities (A) 794.24 743.84 B. Cash flows from investing activities: (Purchase) of property, plant and equipment and investment property (net) (6.14) (7.91) Sale of property, plant and equipment and investment property 3.02 3.649.60 (455.10) Sale of property, plant and equipment and investment property 3.649.60 (455.10) Sale of property, plant and equipment and investment (Net) 6.920.16 3.745.50 Loans and advances given (9.676.66) (3.998.15 Loans and advances given (9.676.66) (3.998.15 Net cash flows genarated / (used in) investing activities (B) (1.732.70) (2.94) C. Cash flows from financing activities (C) (1.733.48) (4.01) Net cash flo	Operating cash nows before working capital changes	(168.08)	(72.66)
(Increase) in trade receivables (104.20) (104.00) Decrease in other financial assets 1,195.43 1,220.27 (Increase) / increase in other assets (2.61) 0.87 (Decrease) / increase in trade payables (31.12) 5.98 Increase in other financial liabilities (31.12) 5.98 Increase in provisions 6.20 7.77 Cash flows generated from operations 6.20 7.77 Direct taxes paid (net of refunds received) (94.65) (41.10) Net cash flows generated from operating activities (A) 794.24 743.84 B. Cash flows from investing activities: (Purchase) of property, plant and equipment and investment property (net) (6.14) (7.91) Sale of property, plant and equipment and investment property 3.02 3.649.60 (455.10) Sale of property, plant and equipment and investment property 3.649.60 (455.10) Sale of property, plant and equipment and investment (Net) 6.920.16 3.745.50 Loans and advances given (9.676.66) (3.998.15 Loans and advances given (9.676.66) (3.998.15 Net cash flows genarated / (used in) investing activities (B) (1.732.70) (2.94) C. Cash flows from financing activities (C) (1.733.48) (4.01) Net cash flo	Adjustments for changes in working capitals	1	
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(Increase) / decrease in other assets (2.61) 0.87 (Decrease) / increase in trade payables (3.1.2) 5.98 Increase in other financial liabilities 2.11 7.64 (Decrease) in other liabilities (8.84) (374.53) Increase in provisions 6.20 7.77 Cash flows generated from operations 888.89 784.94 Direct taxes paid (net of refunds received) (94.65) (41.10) Net cash flows generated from operating activities (A) 794.24 743.84 B. Cash flows from investing activities: (94.65) (41.10) (Purchase) of property, plant and equipment and investment property (net) (6.14) (7.91) Sale / (purchase) of investments (Net) (6.14) (7.91) Sale / (purchase) of investments (Net) (9.676.66) (3.998.15) Loans and advances given (9.676.66) (3.998.15) Loans and advances received back (9.20.16 3.745.50 Net cash flows genarated / (used in) investing activities (B) (9.676.66) (3.998.15) C. Cash flows from financing activities: (1.732.70) (2.94) Interest paid (0.78) (1.07)	Decrease in other financial assets		, , ,
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(Decrease) in other liabilities (B.84) (374.53) Increase in provisions 6.20 7.77 Cash flows generated from operations 888.89 784.94 Direct taxes paid (net of refunds received) (94.65) (41.10) Net cash flows generated from operating activities (A) 794.24 743.84 B. Cash flows from investing activities: (6.14) (7.91) (Purchase) of property, plant and equipment and investment property (net) 3.02 3.02 Sale / (purchase) of investments (Net) 3.649.60 (455.10) Loans and advances given (9,676.66) (3,986.15) Loans and advances received back (9,676.66) (3,998.15) Net cash flows genarated / (used in) investing activities (B) 889.98 (715.66) C. Cash flows from financing activities: (1,732.70) (2.94) Interest paid (0.78) (1.07) Net cash flows (used in) financing activities (C) (1,733.48) (4.01) Net (decrease)/ increase in cash and cash equivalents (A+B+C) (49.26) 24.17 Cash and cash equivalents at the beginning of the year 54.44 30.27		1 1	5.98
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Direct taxes paid (net of refunds received) 94.65 (41.10) (41.10) Net cash flows generated from operating activities (A) 794.24 743.84 B. Cash flows from investing activities: (Purchase) of property, plant and equipment and investment property (net) (6.14) (7.91) Sale of property, plant and equipment and investment property 3.02 - (455.10) Loans and advances given (9,676.66) (3,998.15) Loans and advances received back (9,676.66) (3,998.15) Net cash flows from financing activities: (B) (1,732.70) (2.94) Interest paid (0.78) (1.07) Net cash flows (used in) financing activities (C) (1,733.48) (4.01) Net (decrease) / increase in cash and cash equivalents (A+B+C) (49.26) 24.17 Cash and cash equivalents at the beginning of the year 54.44 30.27 Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at the end of the year (2.94) Cash and cash equivalents at			
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B. Cash flows from investing activities: (Purchase) of property, plant and equipment and investment property Sale of property, plant and equipment and investment property Sale / (purchase) of investments (Net) Sale / (purchase) of investments (Net) Sale / (purchase) of investments (Net) Loans and advances given Loans and advances given Loans and advances received back Net cash flows genarated / (used in) investing activities (B) C. Cash flows from financing activities: Repayment of borrowings Interest paid Net cash flows (used in) financing activities (C) Net (decrease) / increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year			(41.10)
(Purchase) of property, plant and equipment and investment property (6.14) (7.91) Sale of property, plant and equipment and investment property 3.02 - Sale / (purchase) of investments (Net) 3,649.60 (455.10] Loans and advances given (9,676.66) (3,998.15) Loans and advances received back 6,920.16 3,745.50 Net cash flows genarated / (used in) investing activities (B) 889.98 (715.66) C. Cash flows from financing activities: (1,732.70) (2.94) Repayment of borrowings (1,732.70) (2.94) Interest paid (0.78) (1.07) Net cash flows (used in) financing activities (C) (1,733.48) (4.01) Net (decrease)/ increase in cash and cash equivalents (A+B+C) (49.26) 24.17 Cash and cash equivalents at the beginning of the year 54.44 30.27 Cash and cash equivalents at the end of the year 54.44 30.27	wee cash nows generated from operating activities (A)	794.24	743.84
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Sale / (purchase) of investments (Net) 3,649,60 (455,10) Loans and advances given (9,676,66) (3,998,15) Loans and advances received back 889,98 (715,66) Net cash flows genarated / (used in) investing activities (B) 889,98 (715,66) C. Cash flows from financing activities: (1,732,70) (2,94) Repayment of borrowings interest paid (0,78) (1,07) Net cash flows (used in) financing activities (C) (1,733,48) (4,01) Net (decrease)/ increase in cash and cash equivalents (A+B+C) (49,26) 24,17 Cash and cash equivalents at the beginning of the year 54,44 30,27	Sale of property, plant and equipment and investment property		(7.91)
Loans and advances given (495.10) Loans and advances received back (9,676.66) (3,998.15) (3,998.15) (3,998.15) (3,998.15) (3,998.15) (3,998.15) (3,998.15) (3,998.15) (3,998.15) (3,998.15) (3,998.15) (49.2.16) (49.2.16) (49.2.16) (2,94) (1,732.70) (2,94) (1,732.70) (1,733.48) (1,07) (1,733.48) (4,01) (4,01) (49.26) (24.17) (24.17) (25.18) (24.17) (25.18) (25.18) (26.18) (26.18) (27.18) (2	Sale / (purchase) of investments (Net)	1	
Loans and advances received back Net cash flows genarated / (used in) investing activities (B) C. Cash flows from financing activities: Repayment of borrowings Interest paid Net cash flows (used in) financing activities (C) Net (decrease) / increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year	Loans and advances given	1 ' 1	
Net cash flows from financing activities: Repayment of borrowings (1,732.70) (2.94) Interest paid (0.78) (1.07) Net cash flows (used in) financing activities (C) (1,733.48) (4.01) Net (decrease) / increase in cash and cash equivalents (A+B+C) (49.26) 24.17 Cash and cash equivalents at the beginning of the year 54.44 30.27	Loans and advances received back	1 * 7	• • • •
C. Cash flows from financing activities: Repayment of borrowings Interest paid Net cash flows (used in) financing activities (C) Net (decrease) / increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year	Net cash flows genarated / (used in) investing activities (B)		
Repayment of borrowings (1,732.70) (2.94) (1.07) (1		603.36	(713.00)
(1,732,70) (2,94) (0.78) (1,07)			
Interest paid (0.78) (1.07) (1.733.48) (4.01) Net cash flows (used in) financing activities (C) (1.733.48) (4.01) Net (decrease) / increase in cash and cash equivalents (A+B+C) (49.26) 24.17 Cash and cash equivalents at the beginning of the year 54.44 30.27		(1 732 70)	(2.04)
Net (decrease) / increase in cash and cash equivalents (A+B+C) (49.26) 24.17 Cash and cash equivalents at the beginning of the year 54.44 30.27			
Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year	Net cash flows (used in) financing activities (C)		(4.01)
Cash and cash equivalents at the end of the year	Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(49.26)	24.17
Cash and cash equivalents at the end of the year	Cash and cash equivalents at the beginning of the year	54.44	30.27
	Cash and cash equivalents at the end of the year	5.18	54.44

The Statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard - 7 ('Ind AS 7') on statement of cash flow prescribed in Companies (Indian Accounting Standard) Rules, 2015, notified under section 133 of the Companies Act, 2013.

Reconciliation of Cash and Cash Equivalents as per the Standalone Statement of Cash Flows.

Cash and Cash Equivalents as per the above comprise of the following:

Cash on hand		
In bank current accounts	1.38	3.72
Cheques on hand	2.31	38.01
	1.49	12.71
Total	5.18	54.44

For and on behalf of the Board

Nikhil Chaturvedi Managing Director DIN: 00004983

Date: 28 May 2022 Place : Mumbai