



# Padmalaya Telefilms Limited

CIN No.L92 111AP1991PLC013222  
Th

Date: 30<sup>th</sup> May 2023

To  
The General Manager  
Department of Corporate Services  
**BSE LTD,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001.

Dear Sir,

**Sub: – OUTCOME OF Board Meeting – RESULTS for the quarter & Year ending on 31<sup>st</sup> March 2023**

**Ref: PADMALAYA TELEFILMS LTD**

This is to inform you that, the Board of Directors of the Company at its meeting held today i.e 30<sup>th</sup> May 2023 has, inter-alia, considered and approved the Audited Financial Results of the Company for the Fourth quarter and Year ended 31<sup>st</sup> March 2023.

Further, enclosed herewith a copy of above said Audited Financial Results (including Balance Sheet and Cash flow statement) alongwith a copy of Independent Audit Report dated 30<sup>th</sup> May 2023 issued by M/s P Murali & Co., Chartered Accountants, Statutory Auditors of the Company with respect to the above said Audited Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 signed by Mr. MVRS Suryanarayana, CFO & Compliance officer of the Company.

This is for your information and records.

Thanking You.

Yours Truly,

**For PADMALAYA TELEFILMS LIMITED**

**CFO & COMPLIANCE OFFICER**



# Padmalaya Telefilms Limited

CIN No.L92 111AP1991PLC013222  
Th

Date: 30<sup>th</sup> May 2023

To  
The General Manager  
Department of Corporate Services  
**BSE LTD,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, **Mumbai** – 400 001.

**Sub: Declaration under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.**

Dear Sir,

I, MVRS Suryanarayana, CFO & Compliance Officer of the Company, hereby declare that the Statutory Auditors of the Company, M/s. P Murali & Co., Chartered Accountants (Firm Reg No. 007257S) have issued Modified Opinion on Financial Results of the Company for the Quarter & Financial Year ended on 31st March, 2023.

The Declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

This is for your information and records.  
Thanking You.

Yours Truly,

**For PADMALAYA TELEFILMS LIMITED**

**CFO & COMPLIANCE OFFICER**



# Padmalaya Telefilms Limited

CIN No.L92 111AP1991PLC013222

Th

Date: 30<sup>th</sup> May 2023

To  
The General Manager  
Department of Corporate Services  
**BSE LTD,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001.

**Sub: Disclosure u/r 23(9) of SEBI (Listing Obligations and Disclosure Requirements), 2015.**

Dear Sir,

With reference to the above subject and pursuant to Regulation 23(9) of Listing Regulations, there are no Related Party Transaction(s) on a consolidated basis for the Half-year ended 31-03-2023.

Kindly take note of the above information.

This is for your information and records.  
Thanking You.

Yours Truly,

**For PADMALAYA TELEFILMS LIMITED**

**CFO & COMPLIANCE OFFICER**



# Padmalaya Telefilms Limited

CIN No.L92 111AP1991PLC013222

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General information about company	
Name of The Company	Padmalaya Telefilms Limited
BSE Scrip Code	532350
NSE Symbol	NA
MSE Symbol	NA
Date of Start of Financial Year	01-04-2022
Date of End of Financial Year	31-03-2023
Reporting Period	Second half yearly
Date of Start of Reporting Period	01-10-2022
Date of End of Reporting Period	31-03-2023
Level of rounding to be used in disclosing related party transactions	Lakhs
Whether the company has any related party?	No
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No

For PADMALAYA TELEFILMS LIMITED

CFO & COMPLIANCE OFFICER



# Padmalaya Telefilms Limited

CIN No.L92 111AP1991PLC013222

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(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	

For PADMALAYA TELEFILMS LIMITED

CFO & COMPLIANCE OFFICER

**PADMALAYA TELEFILMS LIMITED**

CIN: L92111TG1991PLCO13222

Regd. Office: 8-3-222/1/23,(Plot No : 138 ), Madhuranagar, Yusufguda, Hyderabad - 500 038

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH,2023**

(Amount Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			12 Months Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Un Audited	Audited	Audited	
	<b>Income from Operations</b>					
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00
II	Other Income	3.50	4.50	5.00	20.55	17.86
III	<b>Total Income (I+II)</b>	<b>3.50</b>	<b>4.50</b>	<b>5.00</b>	<b>20.55</b>	<b>17.86</b>
IV	<b>Expenses</b>				0.00	
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	2.11	2.94	1.78	6.89	8.16
	Finance costs	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00
	Other expenses	6.02	1.48	18.14	25.82	35.55
	<b>Total expenses (IV)</b>	<b>8.13</b>	<b>4.43</b>	<b>19.92</b>	<b>32.71</b>	<b>43.71</b>
V	<b>Profit/(loss) before exceptional items and tax (I- IV)</b>	<b>(4.63)</b>	<b>0.07</b>	<b>(14.92)</b>	<b>(12.16)</b>	<b>(25.85)</b>
VI	Exceptional Items				0.00	
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(4.63)</b>	<b>0.07</b>	<b>(14.92)</b>	<b>(12.16)</b>	<b>(25.85)</b>
VIII	Tax expense:				0.00	
	(1) Current tax	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(4.63)</b>	<b>0.07</b>	<b>(14.92)</b>	<b>(12.16)</b>	<b>(25.85)</b>
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(4.63)</b>	<b>0.07</b>	<b>(14.92)</b>	<b>(12.16)</b>	<b>(25.85)</b>
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(4.63)</b>	<b>0.07</b>	<b>(14.92)</b>	<b>(12.16)</b>	<b>(25.85)</b>
XVI	Earnings per equity share (for continuing operation):				0.00	
	(1) Basic	(0.03)	0.00	(0.088)	(0.07)	(0.15)
	(2) Diluted	(0.03)	0.00	(0.088)	(0.07)	(0.15)
XVII	Earnings per equity share (for discontinued operation):				0.00	
	(1) Basic	0.00	0.00	0.000	0.00	0.00
	(2) Diluted	0.00	0.00	0.000	0.00	0.00
XVIII	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	(0.03)	0.00	(0.088)	(0.07)	(0.152)
	(2) Diluted	(0.03)	0.00	(0.088)	(0.07)	(0.152)

**NOTES:**

- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 30/05/2023
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures of last quarter are the balancing figures between the audited fugures in respect of the full financial year up to March 31,2023 and the the unaudited published year to date fugures up to December 31,2022. being the date of the end of the third quarter of the financial year whichwere subjected to limited review.
- The previous year figures have been regrouped wherever necessary.
- The Company operates in single segment hence Ind AS-108 is not applicable.

**Place: Hyderabad**

**Date: 30/05/2023**

**For Padmalaya Telefilms Limited**

*M.V.N.S. Suryanarayana*

**MVRS Suryanarayana  
CFO & Compliance Officer**

**PADMALAYA TELEFILMS LIMITED**

**CIN: L92111TG1991PLCO13222**

**Regd. Office: 8-3-222/1/23,(Plot No : 138 ), Madhuranagar, Yusufguda, Hyderabad - 500 038**

**STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2023**

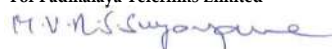
(Amount Rs. in Lakhs)

Particulars	Notes	As At 31 March,2023	As At 31 March,2022
<b>I. ASSETS:</b>			
<b>1. Non Current Assets:</b>			
a) Property, Plant and Equipment		-	-
b) Capital Work in Progress		-	-
c) Investment Property		-	-
d) Goodwill		-	-
e) Other intangible assets		-	-
f) Intangible assets under development		-	-
g) Biological Assets other than bearer plants		-	-
h) Financial Assets			
i) Investments		-	-
ii) Trade Receivables		-	-
ii) Loans		-	-
iii) Others	2	50.00	50.00
i) Other Non Current Assets	3	0.64	0.64
<b>Total Non-Current Assets</b>		<b>50.64</b>	<b>50.64</b>
<b>2. Current Assets:</b>			
a) Inventories	4	1,313.14	1,313.14
b) Financial Assets			
i) Investments		-	-
ii) Trade Receivables	5	36.00	36.00
iii) Cash and Cash Equivalents	6	0.17	0.20
iv) Other Bank Balances		-	-
c) Other Current Assets	7	598.80	598.80
<b>Total Current Assets</b>		<b>1,948.11</b>	<b>1,948.14</b>
<b>TOTAL ASSETS</b>		<b>1,998.75</b>	<b>1,998.78</b>
<b>II. EQUITY AND LIABILITIES:</b>			
<b>Equity</b>			
a) Equity Share Capital	8	1,699.76	1,699.76
b) Other Equity	9	(38.54)	(26.38)
<b>Total Equity</b>		<b>1,661.22</b>	<b>1,673.38</b>
<b>Liabilities</b>			
<b>1. Non Current Liabilities:</b>			
a) Financial Liabilities			
i) Borrowings		-	-
ii) Trade Payables		-	-
iii) Other Financial Liabilities		-	-
b) Provisions	10	3.19	3.19
c) Deferred Tax Liabilities (Net)	11	17.77	17.77
d) Other Non Current Liabilities		-	-
<b>Total Non-Current Liabilities</b>		<b>20.96</b>	<b>20.96</b>
<b>2. Current Liabilities:</b>			
a) Financial Liabilities			
i) Borrowings	12	10.70	4.97
ii) Trade Payables		-	-
Total outstanding dues of Small Enterprises and Micro enterprises		-	-
Total outstanding dues of creditors other than small enterprises and micro enterprises.		-	-
iii) Other Financial Liabilities			
b) Provisions	13	65.45	62.32
c) Other Current Liabilities	14	240.42	237.16
<b>Total Current Liabilities</b>		<b>316.57</b>	<b>304.45</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>1,998.75</b>	<b>1,998.78</b>

Summary of Significant Accounting Policies

1

For Padmalaya Telefilms Limited



MVRS Suryanarayana

CFO & Compliance Officer

Place: Hyderabad

Date: 30/05/2023

**PADMALAYA TELEFILMS LIMITED**

CIN: L92111TG1991PLCO13222

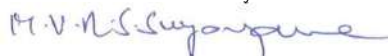
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**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023**

(Amount Rs. in Lakhs)

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net profit before tax	(12.16)	(25.84)
<b>Adjustments for:</b>		
Depreciation and Amortization Expenses	-	-
Profit/Loss on sale of Fixed Assets (Net)	-	-
Finance Costs	0.00	-
Interest Income	-	-
<b>Cash Operating Profit before working capital changes</b>	<b>(12.16)</b>	<b>(25.84)</b>
<b>Adjustments for (increase)/decrease in operating assets</b>		
Trade receivables	-	-
Inventories	-	-
Other Current Assets	-	-
Short Term Loans & Advances	-	-
Other non current Financial Assets	-	-
Other Non Current Assets	-	-
<b>Adjustments for increase/(decrease) in operating liabilities</b>	<b>(12.16)</b>	<b>(25.84)</b>
Borrowings		
Short Term Provisions	3.13	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Other Non Current Liabilities	-	-
Other short term Liabilities	3.28	-
<b>Cash Generated from Operations</b>		
Direct Taxes - Refund / (paid)	-	-
<b>Net Cash Generated From Operating Activities (A)</b>	<b>(5.75)</b>	<b>(25.84)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of fixed assets (net)	-	-
Sale of Fixed Assets	-	-
Dividend Income	-	-
Interest Income	-	-
<b>Net Cash Generated/Used In Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Financing Charges	0.00	-
Proceeds from Share Capital	-	-
Proceeds/ (Repayment) from Long Term Borrowings	-	-
Proceeds/ (Repayment) from Short Term Borrowings	5.73	-
<b>Net Cash Generated/Used In Financing Activities (C)</b>	<b>5.73</b>	<b>-</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(0.02)</b>	<b>(25.84)</b>
Opening Cash and Cash Equivalents as at 31st March,2022	0.20	0.00
Closing Cash and Cash Equivalents as at 31st March, 2023	0.17	(25.84)

For Padmalaya Telefilms Limited



MVRs Suryanarayana  
CFO & Compliance Officer

Place: Hyderabad

Date: 30/05/2023





**P. MURALI & CO.,**

CHARTERED ACCOUNTANTS  
6-3-655/2/3, SOMAJIGUDA,  
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554  
2339 3967, 2332 1470  
FAX : (91-40) 2339 2474  
E-mail : pmurali.co@gmail.com  
info@pmurali.com  
Website : www.pmurali.com

**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

TO  
THE BOARD OF DIRECTORS OF  
M/s. Padmalaya Telefilms Limited

**Report on the Audit of Financial Results:**

**Qualified Opinion:**

We have audited the accompanying quarterly financial results of M/s. Padmalaya Telefilms Limited (CIN : L92111TG1991PLCO13222 ) for the quarter and year-to-date results for the period from 01-04-2022 to 31-03-2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

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

- a. are presented in accordance with the requirements of Regulation 33 of the listing regulations in this regard; and
- b. except for the effects of the matters described in the "Basis for Qualified Opinion" section of our report 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 31st March, 2023 as well as the year to date results for the period from 01-04-2022 to 31-03-2023.

**Basis for Qualified Opinion:**

1. The company has not paid the GST Liability of Rs. 56.06 (in Lakhs) up to 31-03-2023.
2. The company has not submitted physical verification reports of inventory aggregating to Rs. 1313.14 (in Lakhs) as at 31st March 2023 and no provision for impairment has been made therein. In the absence of alternative





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corroborative evidence, we are unable to comment on carrying value of inventory and realizable value of the same.

3. The company has not submitted the confirmations of Trade Receivables of Rs. 36.00 (in Lakhs). In the absence of alternative corroborative evidence, we are unable to comment on the extent to which such balances are payable or receivable.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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.

#### **Management's Responsibilities for the Financial Results**

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these 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 34, 'Interim Financial Reporting' 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.







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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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 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 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.





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- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the 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.







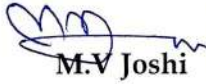
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The Financial Results include the results for the quarter ended 31<sup>st</sup> March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For P. Murali & Co.  
Chartered Accountants  
FRN: 007257S

  
M.V. Joshi

Partner

M.No. 024784

UDIN: 23024784 BGVPMPS284



Place: Hyderabad  
Date: 30/05/2023

**STATEMENT OF IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION)  
SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS – STANDALONE BASIS – PADMALAYA  
TELEFILMS LIMITED**

**Statement of Impact of Audit Qualifications for the Financial Year Ended March 31, 2023**

**(see Regulation 33 / 52 of the SEBI (LODR) (Amendment), Regulations, 2016**

**(Rupees)**

I	S.No.	Particulars	Audited Figures (as reported before adjustment)	Adjusted Figures
	1.	Turn Over/ Total Income	2055000	Nil
	2.	Total Expenditure	3271405	Nil
	3.	Net Profit / (Loss)	(1216405)	Nil
	4.	Earning Per Share	(0.071)	Nil
	5.	Total Assets	199874638	Nil
	6.	Total Liabilities	199874638	Nil
	7.	Net Worth	166121902	Nil
	8.	Any Other Financial Items (as felt appropriate by the Management)	Nil	Nil
II	<b>Audit Qualification:</b>			
II (1)	<b>a. Details of Audit Qualification:</b> The Company has not paid the GST Liability of Rs. 56,05,543/- upto 31 <sup>st</sup> March 2023.			
	b. Type of Audit Qualification : Qualified Opinion			
	c. Frequency of Qualification : 4 <sup>th</sup> Time			
	d. For Audit Qualification(s) where the impact is quantified by the Auditor, Management's Views:			
	e. For Audit Qualification(s) where the impact is not quantified by the Auditor:			
	(i) Management's estimation on the impact of Audit Qualification: The Company has recently renewed the GST Registration and is in the process of paying the dues, the Company has made GST provision upto FY 2019-20 in the Books of Accounts.			
	(ii) If the Management is unable to estimate the impact,, reasons for the same – Nil			
	(iii) Auditor's Comments on (i) or (ii) above: The Company has made provision for GST liability in the Books of Accounts of the Company upto 31 <sup>st</sup> March 2020.			
II (2)	<b>a. Details of Audit Qualification:</b> The Company has not submitted physical verification reports of inventory aggregating to Rs. 13,13,13,770/- as at 31 <sup>st</sup> March 2023, and no provision for impairment has been made therein, In the absence of alternative corroborative evidence, we are unable to comment on carrying value of inventory and realization value of the same.			



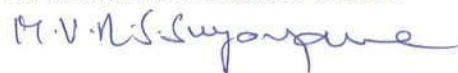
	b. Type of Audit Qualification : Qualified Opinion
	c. Frequency of Qualification : 4 <sup>th</sup> Time
	d. For Audit Qualification(s) where the impact is quantified by the Auditor, Management's Views:
	e. For Audit Qualification(s) where the impact is not quantified by the Auditor:
	(i) Management's estimation on the impact of Audit Qualification: NA
	(ii) If the Management is unable to estimate the impact,, reasons for the same – The Company is into production of films and distribution of films. The inventory in the Balance Sheet consists of various projects on hand and animation products. However, there is no market for those since they are long sanding. Hence, we are unable to determine the value of the inventory as they are presently not marketable.
	(iii) Auditor's Comments on (i) or (ii) above: The Company is having inventory to the extent of Rs. 13, 13, 13, 170/-. However, the content is in digital media and presently there no market for those films and the Company has not submitted to us any valuation of the same, we are unable to comment on the value of the inventory.
II (3)	a. <b>Details of Audit Qualification:</b> The Company has not submitted the confirmation of Trade receivables of Rs. 36,00,000/- In the absence of alternative corroborative evidence, we are unable to comment on the extent to which such balances are payable or receivable.
	b. Type of Audit Qualification : Qualified Opinion
	c. Frequency of Qualification : 4 <sup>th</sup> Time
	d. For Audit Qualification(s) where the impact is quantified by the Auditor, Management's Views:
	e. For Audit Qualification(s) where the impact is not quantified by the Auditor:
	(i) Management's estimation on the impact of Audit Qualification: NA
	(ii) If the Management is in the process of getting the confirmation for the same.
	(iii) Auditor's Comments on (i) or (ii) above: The Company is showing an amount of Rs. 36,00,000/- as trade receivables, However, the Company has not submitted us any confirmation with regard to the same.

For P. Murali & Co.  
Chartered Accountants  
FRN: 007257S

  
M.V Joshi  
Partner  
M.No. 024784



For PADMALAYA TELEFILMS LIMITED



CFO & AUTHORISED SIGNATORY

Place: Hyderabad  
Date: 30/05/2023