



Padmalaya Telefilms Limited

CIN No.L92 111AP1991PLC013222

TH

Date: 14th February 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 ending on 31st December 2022

Ref: PADMALAYA TELEFILMS LTD

This is to inform you that, the Board of Directors of the Company at its meeting held today i.e 14th February 2023 has, inter-alia, considered and approved the Un-Audited Financial Results of the Company for the Third quarter ended 31st December 2022.

Further, enclosed herewith a copy of above said Un-Audited Financial Results alongwith a copy of Limited Review Report dated 14th February 2023 issued by M/s P Murali & Co., Chartered Accountants, Statutory Auditors of the Company with respect to the above said Un-Audited Financial Results pursuant to Regulation 33(3)(d) 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

Statement of UnAudited Financial Results for the Quarter & Nine Months Ended 31st December,2022

(All Rs.in lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
	Income from Operations:						
I	(a) Net Sales/Income from Operations						
II	(b) Other operating Income	4.50	7.55	7.61	17.05	12.86	17.86
III	Total Income from Operations (Net) (A + B)	4.50	7.55	7.61	17.05	12.86	17.86
IV	Expenses:						
	(a) Cost of Materials Consumed						
	(b) Purchases of Stock in Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods/Work in Progress						
	(d) Employee benefits expense	2.94	1.23	2.36	5.96	6.38	8.16
	(e) Finance Costs						
	(f) Depreciation and amortisation expense						
	(g) Other Expenses	1.48	14.11	8.05	18.62	17.41	35.55
	Total Expenditure	4.43	15.34	10.41	24.59	23.79	43.71
V	Profit / (Loss) from operations before Tax & Exceptional Items (I-IV)	0.07	(7.79)	(2.80)	(7.54)	(10.93)	(25.85)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	0.07	(7.79)	(2.80)	(7.54)	(10.93)	(25.85)
VIII	Tax expense:						
	(1) Current tax			-			
	(2) Deferred tax			-			
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	0.07	(7.79)	(2.80)	(7.54)	(10.93)	(25.85)
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	0.07	(7.79)	(2.80)	(7.54)	(10.93)	(25.85)
XIV	Other Comprehensive Income						
	A (i) 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	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.07	(7.79)	(2.80)	(7.54)	(10.93)	(25.85)
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.00	(0.05)	0.00	(0.04)	(0.01)	(0.152)
	(2) Diluted	0.00	(0.05)	0.00	(0.04)	(0.01)	(0.152)
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	0.00	(0.05)	0.00	(0.04)	(0.01)	(0.152)
	(2) Diluted	0.00	(0.05)	0.00	(0.04)	(0.01)	(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 **14 February, 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 the Nine months ended December 31,2022 and year to date figures up to December 31,2022 are which were 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.

For PADMALAYA TELEFILMS LIMITED

M V R S SURYANARAYANA
CFO & COMPLIANCE OFFICER



Place: Hyderabad

Date: 14/02/2023



P. MURALI & CO.,

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

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

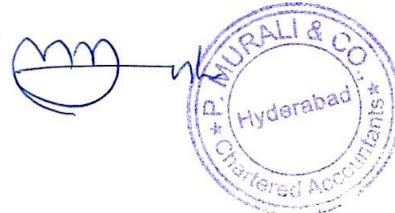
To
The Board of Directors
Padmalaya Telefilms Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of **M/s. Padmalaya Telefilms Limited** ("the Company") for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting, ('Ind AS 34,') prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

However, we draw attention to the below mentioned point:

- a) The company has not paid the GST Liability of Rs. 56.06 lakhs up to 31st December, 2022.
- b) The company has not submitted physical verification reports of inventory aggregating to Rs. 1,313.14 lakhs as at 31st December, 2022 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 realizable value of the same.
- c) The company has not submitted the confirmations of Trade Receivables of Rs. 36.00 lakhs. In the absence of alternative corroborative evidence, we are unable to comment on the extent to which such balances are receivable.





P. MURALI & CO.,

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We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



M.V Joshi

Partner

M.No. 024784

UDIN: 23024784BGVPHQ6903

Place: Hyderabad

Date:-14-02-2023