



Padmalaya Telefilms Limited

CIN No.L92 111AP1991PLC013222
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Date: 14th February 2024

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 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 14th February 2024 has, inter-alia, considered and approved the Un-Audited Financial Results of the Company for the Third quarter and Three Months ended 31st December 2023.

Further, enclosed herewith a copy of above said Un-Audited Financial Results alongwith a copy of Limited Review Report dated 14th February 2024 issued by M/s P Murali & Co., Chartered Accountants, Statutory Auditors of the Company with respect to the abovesaid 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.

The Board Meeting to consider, approve & Authenticate the aforesaid Un-audited Financial Results, was commenced @ 3.30 p.m. on 14th February 2024, and concluded @ 9.00 p.m. on 14th February 2024.

This is for your information and records.

Thanking You.

Yours Truly,

For PADMALAYA TELEFILMS LIMITED

CFO & COMPLIANCE OFFICER

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER,2023

(All Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income from Operations						
I	(a) Revenue From Operations	-	-	-	-	-	-
II	(b) Other Income	4.30	1.50	4.50	9.80	17.05	20.55
III	Total Income (I+II)	4.30	1.50	4.50	9.80	17.05	20.55
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	1.77	1.80	2.94	5.34	5.96	6.89
	(e) Finance costs	-	0.01	-	0.01	-	-
	(f) Depreciation and amortization expense	-	-	-	-	-	-
	(g) Other expenses	3.05	9.41	1.48	15.91	18.62	25.82
	Total expenses (IV)	4.82	11.22	4.43	21.26	24.59	32.71
V	Profit/(loss) from operations before tax & Exceptional items (III-IV)	(0.52)	(9.72)	0.07	(11.46)	(7.54)	(12.16)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(0.52)	(9.72)	0.07	(11.46)	(7.54)	(12.16)
VIII	Tax expense:	-	-	-	-	-	-
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(0.52)	(9.72)	0.07	(11.46)	(7.54)	(12.16)
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)	(0.52)	(9.72)	0.07	(11.46)	(7.54)	(12.16)
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)	(0.52)	(9.72)	0.07	(11.46)	(7.54)	(12.16)
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.00)	(0.06)	0.00	(0.07)	(0.04)	(0.07)
	(2) Diluted	(0.00)	(0.06)	0.00	(0.07)	(0.04)	(0.07)
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)	(0.06)	0.00	(0.07)	(0.04)	(0.07)
	(2) Diluted	(0.00)	(0.06)	0.00	(0.07)	(0.04)	(0.07)

Notes:

- This Statement has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14-02-2024. The Statutory Auditors have submitted a Limited Review Report on the Unaudited Financial Results for the quarter and nine months year ended 31st December, 2023
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Figures of previous period have been regrouped / rearranged wherever necessary.
- The company operates only in a single segment hence Ind AS-108 is not applicable.

For PADMALAYA TELEFILMS LIMITED

M.V.R.S. Suryanarayana

M V R S SURYANARAYANA
CFO & COMPLIANCE OFFICER

Place: Hyderabad
Date: 14-02-2024



P. MURALI & CO.,
CHARTERED ACCOUNTANTS
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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

Review report to
The Board of Directors
M/s. PADMALAYA TELEFILMS LIMITED

1. We have reviewed the accompanying IND AS Statement of Unaudited Financial Results of M/S. PADMALAYA TELEFILMS LIMITED ("the Company") for the quarter ended December 31, 2023 and for the period from 01 April 2023 to 31 December 2023 (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").
2. 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.
3. 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.






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4. Basis for Qualified Conclusion

- a) The company has not paid the GST Liability of ₹s. 56.06 lakhs up to 31-12-2023.
- b) The company has not submitted physical verification reports of inventory aggregating to Rs. 1,313.14 lakhs as at 31st December, 2023. 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.

5. Qualified Conclusion

Based on our review conducted as above, except for the possible effects, in respect of matters described in Para 4(a) to 4(c) under paragraph 4 Basis For Qualified Conclusion 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: 24024784BKAVCE2264



Place: Hyderabad

Date: 14/02/2024