



Padmalaya Telefilms Limited

CIN No. L92111AP1991PLC013222

Th

Date: 13th November 2021

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 30th September 2021

Ref: PADMALAYA TELEFILMS LTD

This is to inform you that, the Board of Directors of the Company at its meeting held today i.e 13th November 2021 has, inter-alia, considered and approved the Un-Audited Financial Results of the Company for the Second quarter ended 30th September 2021.

Further, enclosed herewith a copy of above said Un-Audited Financial Results alongwith a copy of Limited Review Report dated 13th November 2021 issued by M/s PCN & Associates, 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 & Authorised Signatory of the Company.

This is for your information and records.
Thanking You.

Yours Truly,

Padmalaya Telefilms Limited

MVRs Suryanarayana
CFO & Authorised Signatory





Padmalaya Telefilms Limited

CIN No. L92111AP1991PLC013222

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Padmalaya Telefilms Limited

MVRs Suryanarayana
CFO & Authorised Signatory



Unaudited Financial Results for the Quarter/Half year Ended 30.09.2021						
(Rs in Lakhs)						
S. No	Particulars	Quarter Ended			Half Year Ended	
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income from Operations					
	a) Net Sales / Income from Operations (Net of Excise Duty)	2.50	2.75	6.40	5.25	8.40
	b) Other Operating Income	-	-	-	-	-
	Total Income from Operations (net)	2.50	2.75	6.40	5.25	8.40
2	Expenses					
	A) contract manufacturing charges	-	-	-	-	-
	b) cost of production of films and serials	-	-	-	-	-
	c) changes in inventories and of finished goods and work in progress (increase)/ decrease	-	-	-	-	-
	d) Employee benefits expenses.	1.75	2.28	1.71	4.03	2.37
	e) Depreciation and amortisation expense.	-	-	-	-	-
	f) Finance cost	-	-	-	-	-
	g) Other expense	4.97	4.39	9.61	9.36	10.10
	Total Expenses	6.71	6.67	11.31	13.38	12.46
3	Profit from Operations (1-2)	(4.21)	(3.92)	(4.91)	(8.13)	(4.06)
5	Net Profit (+) / Loss (-) from ordinary activities before tax (3-4)					
8	Profit (+) / Loss (-) from Ordinary Activities before tax (6+7)	(4.21)	(3.92)	(4.91)	(8.13)	(4.06)
9	Tax Expenses.					
	i) Current Tax	-	-	-	-	-
	ii) Deferred Tax	-	-	-	-	-
10	Net Profit (+) / Loss (-) from ordinary activities after tax (8-9)	(4.21)	(3.92)	(4.91)	(8.13)	(4.06)
11	Other Comprehensive Income for the Period	-	-	-	-	-
12	Net Profit (+) / Loss (-) for the period (10-11)	(4.21)	(3.92)	(4.91)	(8.13)	(4.06)
15	Paid up equity share capital value of Rs. 2/- per Equity Share (Face					
16	Earning per share					
	Basic EPS(Rs.)					
	Diluted EPS(Rs.)					

Note :1) The above Unaudited financial Results for the quarter ended on 30th September 2021, have been reviewed by the Audit Committee and approved by the Board of Directors 13.11.2021

2) The Company operates in single segment hence Ind AS-108 is not applicable.

3) The financial results of the company have been prepared in accordance with the Indian Accounting standards as prescribed under section 133 of The Companies Act 2013 read with The Companies (Indian Accounting Standards) Rules, 2015, as amended.

4) The operations of the company were impacted in the month of March 2020 due to the lockdown announced by the Government of India because of Covid -19 outbreak. The management is monitoring the situation closely and has started operations from the last week of May. The management has made an initial

3) The Auditors has given qualifications regarding GST Liability in the audit report and the company is in the process of renewing the GST Registration and paying the entire liability.

4) The Auditors has given qualifications regarding the conformation of balances of trade receivables, trade payables. The company is in the process of obtaining the same.

5) the 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 recognised accounting practices and policies to the extent possible

5) Previous year figures were regrouped/rearranged wherever necessary.

DATE: 13.11.2021

PLACE: HYDERABAD

For Padmalaya Telefilms Limited

REV. S. Sujanayana
Authorised Signatory



PADMALAYA TELEFILMS LIMITED
Statement of Assets & Liabilities as on 30 SEP 2021

Particulars	Notes	As on 30-09-2021	As At 31 March,21
I. ASSETS:			
1. Non Current Assets:			
a) Property, Plant and Equipment			
b) Capital Work in Progress			
b) Financial Assets			
i) Non Current Investments			
ii) Loans			
iii) Other Non Current Financial Assets		5000000	5,000,000
c) Deferred Tax Asset			
d) Other Non Current Assets		63500	63,500
Total Non-Current Assets		5,063,500	5,063,500
2. Current Assets:			
a) Inventories		131313770	131,313,770
b) Financial Assets			
i) Investments			
ii) Trade Receivables		3600000	3,600,000
iii) Cash and Cash Equivalents		532911	8,057
iv) Other Balances with Bank			
v) Loans			
vi) Other Financial Assets			
c) Other Current Assets		59880365	59,880,365
Total Current Assets		195,327,046	194,802,192
TOTAL ASSETS		200,390,546	199,865,692
II. EQUITY AND LIABILITIES:			
Equity			
a) Equity Share Capital		169976000	169976000
b) Other Equity		-867844	-55101
Total Equity		169,108,156	169,920,899
Liabilities			
1. Non Current Liabilities:			
a) Financial Liabilities			
i) Borrowings			
ii) Other Financial Liabilities			
b) Provisions		1587752	318,846
c) Deferred Tax Liabilities (Net)		1777365.2	1,777,365
d) Other Non Current Liabilities			
Total Non-Current Liabilities		3,365,117	2,096,211
2. Current Liabilities:			
a) Financial Liabilities			
i) Borrowings			
ii) Trade Payables			
iii) Other Financial Liabilities			
b) Provisions		6201636	6,132,946
c) Other Current Liabilities		21715637	21,715,637
Total Current Liabilities		27,917,273	27,848,583
TOTAL EQUITY & LIABILITIES		200,390,546	199,865,692



DATE: 13.11.2021

PLACE: HYDERABAD

For Padmalaya Telefilms Limited

REV. N. S. Suryanarayana
Authorised Signatory

PADMALAYA TELEFILMS LIMITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 TH SEP 2021		
Particulars	For the Half year ended 30-09-2021 (unaudited)	For the Half year ended 30-09-2020(unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before tax	(8,12,744)	(4,06,000)
Adjustments for:		
Depreciation and Amortization Expenses		
Profit/Loss on sale of Fixed Assets (Net)		
Finance Costs	3,363	
Interest Income		1,00,000
Cash Operating Profit before working capital changes	(8,09,381)	(3,06,000)
Adjustments for (increase)/decrease in operating assets		
Trade receivables		
Inventories		
Other Current Assets	-	
Short Term Loans & Advances		(7,00,000)
Other Non Current Assets	-	
Adjustments for increase/(decrease) in operating liabilities	(8,09,381)	(10,06,000)
Borrowings	-	
Short Term Provisions	12,68,906	88,502
Trade Payables	-	
Other Financial Liabilities	-	
Other Current Liabilities		4,15,002
Other short term Liabilities	68,690	
Cash Generated from Operations		
Direct Taxes - Refund / (paid)		
Net Cash Generated From Operating Activities (A)	5,28,215	(5,02,496)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed assets (net)		
Sale of Fixed Assets		
Dividend Income		
Interest Income		1,00,000
Net Cash Generated/Used In Investing Activities (B)		1,00,000
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Financing Charges	(3,363)	
Proceeds from Share Capital		
Proceeds/ (Repayment) from Long Term Borrowings		
Proceeds/ (Repayment) from Short Term Borrowings		2,00,000
Net Cash Generated/Used In Financing Activities (C)	(3,363)	2,00,000
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	5,24,852	(2,02,496)
Opening Cash and Cash Equivalents	8,057	2,10,389
Closing Cash and Cash Equivalents	5,32,909	7,893

DATE: 13.11.2021

PLACE: HYDERABAD

For Padmalaya Telefilms Limited

TE. V. R. J. Suryanarayana
 Authorised Signatory





P C N & ASSOCIATES

CHARTERED ACCOUNTANTS

Plot No. 12, "N Heights"

Ground Floor, Software Layout Unit

Cyberabad, Hyderabad - 500 081.

Tel. : (91-40) 2311 9499

E-mail : pcnassociates@yahoo.com

Independent Auditor's Review Report on the Quarterly Unaudited Ind AS 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.

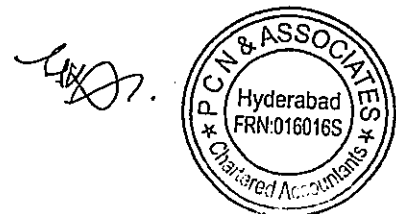
We have reviewed the accompanying Statement of Unaudited Financial Results of M/s Padmalaya Telefilms Limited ("the Company") for the quarter and half year ended 30th September 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019

The preparation of "the 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 the Indian Accounting Standard 34 ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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.

We have conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

However we draw attention to the below mentioned points:

- a) The company has not paid GST Liability up to 30.9.2021.
- b) The company has not submitted the physical verification reports of inventory as on date. In the absence of alternative corroborative evidence we are not in a position to comment upon the true and fair value of inventory.





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- c) The company has not submitted the confirmations of trade payables and trade receivables. In the absence of alternative corroborative evidence, we are unable to comment on the extent to which such balances are receivable or payable.

Based on our review conducted, except for the points mentioned 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P C N & Associates,
Chartered Accountants
Firm's Registration No: 016016S

Gopala Krishna.K
Partner

M.No. 0203605

UDIN: 21203605AAAAPC5393



Place: Hyderabad

Date: 13/11/2021.