



Padmalaya Telefilms Limited

CIN No.L92 111AP1991PLC013222
Tg

Date: 14th November 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 2nd quarter & Half Year ending on 30th September 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 November 2023 has, inter-alia, considered and approved the Un-Audited Financial Results of the Company for the Second quarter and Half Year ended 30th September 2023.

Further, enclosed herewith a copy of above said Un-Audited Financial Results alongwith a copy of Review Report dated 14th November 2023 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 November 2023, and concluded @ 5.30 p.m. on 14th November 2023.

This is for your information and records.

Thanking You.

Yours Truly,

For PADMALAYA TELEFILMS LIMITED

CFO & COMPLIANCE OFFICER

PADMALAYA TELEFILMS LIMITED

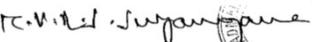
Statement of Unaudited Financial Results for the Quarter Ended and Half year Ended 30th September, 2023

(Rupees in Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Income from Operations:						
	(a) Revenue from operations	-	-	-	-	-	-
	(b) Other income	1.50	4.00	7.55	5.50	12.55	20.55
II	Total Income	1.50	4.00	7.55	5.50	12.55	20.55
III	Expenses:						
	(a) Cost of service/subcontract costs	-	-	-	-	-	-
	(b) Purchases of Stock in Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock in	-	-	-	-	-	-
	(d) Employee benefit expenses	1.80	1.77	1.23	3.57	3.02	6.89
	(e) Finance Cost	0.01	-	-	0.01	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other Expenses	9.41	3.45	14.11	12.86	17.14	25.82
IV	Total Expenditure	11.22	5.22	15.34	16.44	20.16	32.71
V	Profit/(Loss) from operations before Tax & Exceptional Items (II-IV)	(9.72)	(1.22)	(7.79)	(10.94)	(7.61)	(12.16)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(9.72)	(1.22)	(7.79)	(10.94)	(7.61)	(12.16)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/(loss) before tax (VII-VIII)	(9.72)	(1.22)	(7.79)	(10.94)	(7.61)	(12.16)
	Tax expense:						
X	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(9.72)	(1.22)	(7.79)	(10.94)	(7.61)	(12.16)
XII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(loss) for the period (XI+XIV)	(9.72)	(1.22)	(7.79)	(10.94)	(7.61)	(12.16)
	Other Comprehensive Income						
XVI	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	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(9.72)	(1.22)	(7.79)	(10.94)	(7.61)	(12.16)
XVIII	Paid up Equity Share Capital (face value of Rs. 10 per share)	1,699.76	1,699.76	1,699.76	1,699.76	1,699.76	1,699.76
	Earnings per equity share (for continuing operation):						
XIX	(1) Basic	(0.06)	(0.01)	(0.05)	(0.06)	(0.04)	(0.07)
	(2) Diluted	(0.06)	(0.01)	(0.05)	(0.06)	(0.04)	(0.07)
	Earnings per equity share (for discontinued operation):						
XX	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	Earnings per equity share (for discontinued & continuing operations)						
XXI	(1) Basic	(0.06)	(0.01)	(0.05)	(0.06)	(0.04)	(0.07)
	(2) Diluted	(0.06)	(0.01)	(0.05)	(0.06)	(0.04)	(0.07)

NOTES:

- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 14-11-2023
- 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.
- As per Indian Accounting Standard 108, "Operating Segments" the company has determined its business segment as Film Production Business only and related services. There are no other primary reportable segments and secondary reportable segments for the financial year under consideration.
- Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.

For Padmalaya Telefilms Ltd

 Compliance officer



For Padmalaya Telefilms Limited
 Sd/-
 G.V. NARASIMHA RAO
 CEO & EXECUTIVE DIRECTOR
 (DIN : 01763565)

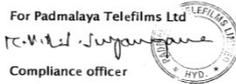
Place: Hyderabad.
 Date: 14-11-2023

PADMALAYA TELEFILMS LIMITED		
CIN: L92111TG1991PLCO13222		
Statement of Assets & Liabilities as at 30th September, 2023		
(Rupees in Lakhs)		
Particulars	As at 30th September, 2023	As at March 31, 2023
I. ASSETS:		
1. Non Current Assets:		
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	59.85	50.00
i) Other Non Current Assets	0.64	0.64
Total Non-Current Assets	60.49	50.64
2. Current Assets:		
a) Inventories	1313.14	1,313.14
b) Financial Assets		
i) Investments	-	-
ii) Trade Receivables	36.00	36.00
iii) Cash and Cash Equivalents	3.71	0.17
iv) Other Bank Balances	-	-
c) Other Current Assets	598.80	598.80
Total Current Assets	1951.65	1,948.11
TOTAL ASSETS	2012.14	1,998.75
II. EQUITY AND LIABILITIES:		
Equity		
a) Equity Share Capital	1699.76	1,699.76
b) Other Equity	(49.48)	(38.54)
Total Equity	1650.28	1,661.22
Liabilities		
1. Non Current Liabilities:		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables	-	-
iii) Other Financial Liabilities	-	-
b) Provisions	3.19	3.19
c) Deferred Tax Liabilities (Net)	17.77	17.77
d) Other Non Current Liabilities	-	-
Total Non-Current Liabilities	20.96	20.96
2. Current Liabilities:		
a) Financial Liabilities		
i) Borrowings	27.20	10.70
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	66.82	65.45
c) Other Current Liabilities	246.88	240.42
Total Current Liabilities	340.90	316.57
TOTAL EQUITY & LIABILITIES	2012.14	1,998.75
For Padmalaya Telefilms Limited		
Sd/-		
G.V. NARASIMHA RAO		
CEO & EXECUTIVE DIRECTOR		
(DIN : 01763565)		
Place: Hyderabad.		
Date: 14-11-2023		

For Padmalaya Telefilms Ltd

R. V. S. S. S. S.
Compliance officer



PADMALAYA TELEFILMS LIMITED CIN: L92111TG1991PLCO13222 Statement Of Cash Flows For The Half Year Ended 30th September, 2023		
Particulars	(Rupees in Lakhs)	
	For the Half Year ended September 30, 2023 (Unaudited)	For the Half Year ended September 30, 2022 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit for the Period	(10.94)	(7.61)
Adjustments for:		
Depreciation and Amortization Expenses	-	-
Deferred Income taxes	-	-
Profit/Loss on Sale of Fixed Assets (Net)	-	-
Finance Costs	-	-
Interest Income	-	12.55
Adjustments for Ind AS (Deferred Tax)	-	-
Liability Written Off	-	-
Cash Operating Profit before working capital changes	(10.94)	(20.16)
Adjustments for (increase)/decrease in operating assets		
Trade receivables	-	-
Inventories	-	-
Other Current Assets	-	-
Short Term Loans & Advances	-	-
Other Non Current Financial Assets	-	-
Other Non Current Assets	-	-
Adjustments for increase/(decrease) in operating liabilities	(10.94)	(20.16)
Borrowings	-	8.25
Short Term Provisions	1.37	(0.62)
Trade Payables	-	-
Other Financial Liabilities	-	-
Other Current Liabilities	6.46	-
Other Short Term Liabilities	-	-
Cash Generated from Operations	(3.11)	-
Direct Taxes - Refund / (paid)	-	-
Net Cash Generated From Operating Activities (A)	(3.11)	(12.53)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed assets (net)	-	-
Sale of Fixed Assets	-	-
Dividend Income	-	-
Interest Income	-	12.55
Net Cash Generated/Used In Investing Activities (B)	-	12.55
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Financing Charges	-	-
Proceeds from Share Capital	-	-
Loans & Advances Given	(9.85)	-
Proceeds/ (Repayment) from Long Term Borrowings	16.50	-
Proceeds/ (Repayment) from Short Term Borrowings	-	-
Net Cash Generated/Used In Financing Activities (C)	6.65	-
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	3.54	0.02
Opening Cash and Cash Equivalents as at 31st March,2023	0.17	0.20
Closing Cash and Cash Equivalents as at 30th September, 2023	3.71	0.22
1		
Place: Hyderabad. Date: 14-11-2023	For Padmalaya Telefilms Ltd  Compliance officer	For Padmalaya Telefilms Limited Sd/- G.V. NARASIMHA RAO CEO & EXECUTIVE DIRECTOR (DIN : 01763565)



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**

**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 **Padmalaya Telefilms limited** ("The Company") for the quarter ended 30th September, 2023 and for the period from 01st April 2023 to 30th September 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. "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 Indian Accounting Standard 34, (IND AS 34) 'Interim Financial Reporting', 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.





P. MURALI & CO.,

CHARTERED ACCOUNTANTS
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HYDERABAD - 500 082. INDIA

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4. Basis for Qualified Conclusion

- a) The company has not paid the GST Liability of Rs. 56.06 lakhs up to 30-09- 2023 .
- b) The company has not submitted physical verification reports of inventory aggregating to Rs. 1,313.14 lakhs as at 30th September, 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 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 Paragraph 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: 23024784 BQVQDT8673

Place: Hyderabad
Date: 14-11-2023