



# Padmalaya Telefilms Limited

CIN No. L92111AP1991PLC013222

TG

Date: 14<sup>th</sup> November 2020

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 2<sup>nd</sup> quarter ending on 30<sup>th</sup> September 2020**

**Ref: PADMALAYA TELEFILMS LTD**

This is to inform you that, the Board of Directors of the Company at its meeting held today i.e 14<sup>th</sup> November 2020 has, inter-alia, considered and approved the Un-Audited Financial Results of the Company for the Second quarter ended 30<sup>th</sup> September 2020.

Further, enclosed herewith a copy of above said Un-Audited Financial Results alongwith a copy of Limited Review Report dated 14<sup>th</sup> November 2020 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

This is for your information and records.  
Thanking You.

Yours Truly,

**PADMALAYA TELEFILMS LIMITED**

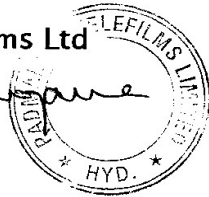
**MVRS SURYANARAYANA**  
**CFO & Compliance Officer**

This is for your information and records.  
Thanking You.

**For Padmalaya Telefilms Ltd**

*M. V. S. Suryanarayana*

**Compliance officer**



(RS.IN LAKHS)

## UnAudited Financial Results for the Quarter & Half Year Ended 30th Sep, 2020

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>1</b>	<b>Income from Operations:</b>						
	(a) Net Sales/Income from Operations			49.50		49.50	103.50
	(b) Other operating Income	6.40	2.00	1.00	8.40	1.00	227.12
	<b>Total Income from Operations (Net) (A + B)</b>	<b>6.40</b>	<b>2.00</b>	<b>50.50</b>	<b>8.40</b>	<b>50.50</b>	<b>330.62</b>
<b>2</b>	<b>Expenses:</b>						
	(a) Cost of Materials Consumed			0.52		0.52	12.12
	(b) Changes in Inventories of finished goods/Work in Progress						
	(c) Employee benefits expense	1.71	0.66	0.05	2.37	0.05	4.33
	(d) Finance Costs						
	(e) Depreciation and amortisation expense						
	(f) Other Expenses	9.61	0.49	10.06	10.10	11.90	164.96
	<b>Total Expenditure</b>	<b>11.31</b>	<b>1.15</b>	<b>10.63</b>	<b>12.46</b>	<b>12.47</b>	<b>181.41</b>
<b>3</b>	<b>Profit / (Loss) from operations before Tax &amp; Exceptional Items (1-2)</b>	<b>(4.91)</b>	<b>0.85</b>	<b>39.87</b>	<b>(4.06)</b>	<b>38.03</b>	<b>149.21</b>
<b>4</b>	<b>Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39.39</b>
<b>5</b>	<b>Profit / (Loss) from ordinary activities after Exceptional Items and before tax (3-4)</b>	<b>(4.91)</b>	<b>0.85</b>	<b>39.87</b>	<b>(4.06)</b>	<b>38.03</b>	<b>109.86</b>
<b>6</b>	<b>Tax Expense</b>						
	Current Tax	-	-	11.61	-	11.08	
	Deferred tax	-	-		-		8.41
<b>7</b>	<b>Net Profit / (Loss) from ordinary activities after tax (5 ± 6)</b>	<b>(4.91)</b>	<b>0.85</b>	<b>28.26</b>	<b>(4.06)</b>	<b>26.96</b>	<b>118.27</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax )</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total Comprehensive Income (after tax) (7 ± 8)</b>	<b>(4.91)</b>	<b>0.85</b>	<b>28.26</b>	<b>(4.06)</b>	<b>26.96</b>	<b>118.27</b>
<b>10</b>	<b>Earnings Per Share</b>						
	(a) Basic		0.00	0.17	-	0.16	0.70
	(b) Diluted	-	0.00	0.17	-	0.16	0.70

### NOTES:

- The Company operates in a single segment that is Copper and Copper Alloys products.
- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on **14th November, 2020**.
- 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.
- Announced by the Government of India because of Covid-19 out break. The management is monitoring the situation carefully and has started operating plant and commenced production in staged manner from the 1st week of May 2020. The management has made initial Assessment based on situation of the likely impact of lockdown on over-all economic environment and movie industry, Management is keenly monitoring the situation.
- The figures of the three months ended September 30,2020 and year to date figures up to 30.09.2020 are which were subjected to limited review.
- The Previous Year figures have been regrouped wherever necessary.

Place: Hyderabad.  
Date: 14/11/2020

For Padmalaya Telefilms Ltd

CFO & Compliance officer



**PADMALAYA TELEFILMS LIMITED**  
**BALANCE SHEET AS AT MARCH 31, 2020 (Ind AS)**

Particulars	As At 30, September ,20	As At 31 March,20
<b>I. ASSETS:</b>		
<b>1. Non Current Assets:</b>		
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	12,252,000	12,252,000
c) Deferred Tax Asset		
d) Other Non Current Assets	128,000	128,000
<b>Total Non-Current Assets</b>	<b>12,380,000</b>	<b>12,380,000</b>
<b>2. Current Assets:</b>		
a) Inventories	131,313,770	131,313,770
b) Financial Assets		
i) Investments		
ii) Trade Receivables	3,600,000	3,600,000
iii) Cash and Cash Equivalents	7893	210,389
iv) Other Balances with Bank		
v) Loans		
vi) Other Financial Assets		
c) Other Current Assets	78,991,852	78,991,852
<b>Total Current Assets</b>	<b>213,913,515</b>	<b>214,116,011</b>
<b>TOTAL ASSETS</b>	<b>226,293,515</b>	<b>226,496,011</b>
<b>II. EQUITY AND LIABILITIES:</b>		
<b>Equity</b>		
a) Equity Share Capital	169,976,000	169,976,000
b) Other Equity	120495	611,495
<b>Total Equity</b>	<b>170,096,495</b>	<b>170,587,495</b>
<b>Liabilities</b>		
<b>1. Non Current Liabilities:</b>		
a) Financial Liabilities		
i) Borrowings		
ii) Other Financial Liabilities		
b) Provisions	137500	137,500
c) Deferred Tax Liabilities (Net)	1777365	1,777,365
d) Other Non Current Liabilities		
<b>Total Non-Current Liabilities</b>	<b>1914865</b>	<b>1,914,865</b>
<b>2. Current Liabilities:</b>		
a) Financial Liabilities		
i) Borrowings	9,650,000	9,450,000
ii) Trade Payables	2,156,478	2,156,478
iii) Other Financial Liabilities		
b) Provisions	6,003,031	5,914,529
c) Other Current Liabilities	36,472,646	36,472,646
<b>Total Current Liabilities</b>	<b>54,282,155</b>	<b>53,993,653</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>226,293,515</b>	<b>226,496,011</b>

For Padmalaya Telefilms Ltd

*R. V. S. S. S. S. S.*

CFO & Compliance officer



**PADMALAYA TELEFILMS LIMITED**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30, SEPTEMBER 2020**

Particulars	September 30,2020	September 30,2019
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net profit before tax	-406000	3803497
<b>Adjustments for:</b>		
Depreciation and Amortization Expenses		
Profit/Loss on sale of Fixed Assets (Net)		
Finance Costs		
Interest Income	100000	0
Adjustments for Ind As(Deferred Tax)	-	
<b>Cash Operating Profit before working capital changes</b>	<b>-306000</b>	<b>3803497</b>
<b>Adjustments for (increase)/decrease in operating assets</b>		
Trade receivables		
Inventories		
Other Current Assets		
Short Term Loans & Advances	-700000	
Other Financial Assets		
Other Non Current Assets	0	216280
<b>Adjustments for increase/(decrease) in operating liabilities</b>	<b>-1006000</b>	<b>4019777</b>
Borrowings		
Short Term Provisions	88502	
Trade Payables		
Other Financial Liabilities		
Other Non Current Liabilities		
Other current Liabilities	415002	
<b>Cash Generated from Operations</b>		
Direct Taxes - Refund / (paid)		
<b>Net Cash Generated From Operating Activities (A)</b>	<b>-502496</b>	<b>4,019,777</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of fixed assets (net)		
Sale of Fixed Assets		
Dividend Income		
Increase in Long term Loans and Advances		-4000000
Interest Income	100000	
<b>Net Cash Generated/Used In Investing Activities (B)</b>	<b>100000</b>	<b>-4000000</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Financing Charges		
Proceeds from Share Capital		
Proceeds/ (Repayment) from Long Term Borrowings		
Proceeds/ (Repayment) from Short Term Borrowings	200000	
<b>Net Cash Generated/Used In Financing Activities (C)</b>	<b>200000</b>	
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>-202496</b>	<b>19,777</b>
Opening Cash and Cash Equivalents	210389	18,820
Closing Cash and Cash Equivalents	7893	38598

For Padmalaya Telefilms Ltd

*R. V. K. S. Suresh*  
 Compliance officer





**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 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 Ltd**

1. We have reviewed the accompanying statement of unaudited financial results of M/s. **Padmalaya Telefilms Ltd** for the quarter ended September 30, 2020; and year to date from April 1, 2020 to September 30, 2020 (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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are 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 of Rs. 73,53,474/-.
4. 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

*J. Lakshmi Prasad*



**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

5. We draw attention to Note No: 4 of the financials results, which describes the impact of Covid 19 pandemic on the company's operations on results as assessed by the management. The extent to which Covid -19 pandemic will have impact on the company's performance is dependent on future developments, which are uncertain. Our conclusion is not modified in respect of this matter.

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

*S. Lakshmi Prasanthi*

S. Lakshmi Prasanthi  
Partner  
Membership No. 236578  
UDIN: 20236578AAAABE4149

Place: Hyderabad  
Date: 14-11-2020