



Padmalaya Telefilms Limited

CIN No.L92 111AP1991PLC013222
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Date: 14th November 2022

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 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 November 2022 has, inter-alia, considered and approved the Un-Audited Financial Results of the Company for the Second quarter ended 30th September 2022.

Further, enclosed herewith a copy of above said Un-Audited Financial Results alongwith a copy of Limited Review Report dated 14th November 2022 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

PADMALAYA TELEFILMS LIMITED

Statement of Unaudited Financial Results for the Quarter Ended and Half year Ended 30th SEPTEMBER, 2022

(Rupees in Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Income from Operations:						
	(a) Revenue from operations	-	-	2.50	-	5.25	-
	(b) Other income	7.55	5.00	-	12.55	-	17.86
II	Total Income	7.55	5.00	2.50	12.55	5.25	17.86
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 trade	-	-	-	-	-	-
	(d) Employee benefit expenses	1.23	1.79	1.75	3.02	4.03	8.16
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other Expenses	14.11	3.03	4.97	17.14	9.36	35.55
IV	Total Expenditure	15.34	4.82	6.71	20.16	13.38	43.71
V	Profit / (Loss) from operations before Tax & Exceptional Items (II-IV)	(7.79)	0.18	(4.21)	(7.61)	(8.13)	(25.85)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(7.79)	0.18	(4.21)	(7.61)	(8.13)	(25.85)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/(loss) before tax (VII-VIII)	(7.79)	0.18	(4.21)	(7.61)	(8.13)	(25.85)
X	Tax expense:						
	(1) Current tax	-	0.03	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(7.79)	0.15	(4.21)	(7.61)	(8.13)	(25.85)
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)	(7.79)	0.15	(4.21)	(7.61)	(8.13)	(25.85)
	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)	(7.79)	0.15	(4.21)	(7.61)	(8.13)	(25.85)
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
XIX	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.05)	0.001	(0.02)	(0.04)	(0.05)	(0.152)
	(2) Diluted	(0.05)	0.001	(0.02)	(0.04)	(0.05)	(0.152)
XX	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XXI	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	(0.05)	0.001	(0.02)	(0.04)	(0.05)	(0.152)
	(2) Diluted	(0.05)	0.001	(0.02)	(0.04)	(0.05)	(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 14-11-2022.
- 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 three months ended September 30,2022 and year to date figures up to September 30,2022 are which were subjected to limited review.
- 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.

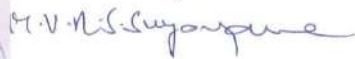

Place: Hyderabad.
Date: 14-11-2022



For Padmalaya Telefilms Limited

M.V.N.S. Suryanarayana

CFO & Compliance officer

PADMALAYA TELEFILMS LIMITED		
Statement of Assets & Liabilities as on 30th September, 2022		
(Rs. in Lakhs)		
Particulars	As at Half year ended 30th September,2022 Rs.	As at previous year ended 31 March,2022 Rs
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	50.00	50.00
c) Deferred Tax Asset	-	-
d) Other Non Current Assets	0.64	0.64
Total Non-Current Assets	50.64	50.64
2. Current Assets:		
a) Inventories	1,313.14	1,313.14
b) Financial Assets		
i) Investments	-	-
ii) Trade Receivables	36.00	36.00
iii) Cash and Cash Equivalents	0.22	0.20
iv) Other Balances with Bank	-	-
v) Loans	-	-
vi) Other Financial Assets	-	-
c) Other Current Assets	598.80	598.80
Total Current Assets	1,948.16	1,948.14
TOTAL ASSETS	1,998.80	1,998.77
II. EQUITY AND LIABILITIES:		
Equity		
a) Equity Share Capital	1,699.76	1,699.76
b) Other Equity	(33.98)	(26.38)
Total Equity	1,665.78	1,673.36
Liabilities		
1. Non Current Liabilities:		
a) Financial Liabilities		
i) Borrowings	-	-
ii) 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	13.22	4.97
ii) Trade Payables	-	-
iii) Other Financial Liabilities	-	-
b) Provisions	61.69	62.32
c) Other Current Liabilities	237.16	237.16
Total Current Liabilities	312.06	304.45
TOTAL EQUITY & LIABILITIES	1,998.80	1,998.77
For Padmalaya Telefims Limited		
 CFO & Compliance officer		
		
Place: Hyderabad		
Date: 14-11-2022		

PADMALAYA TELEFILMS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022

(Rs. in Lakhs)

Particulars	For the Half Year Ended 30th September 2022 (Unaudited)	For the Year Ended 30th September 2021 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before tax	(7.61)	(8.13)
Adjustments for:		
Depreciation and Amortization Expenses		-
Profit/Loss on sale of Fixed Assets (Net)		-
Finance Costs		0.03
Interest Income	12.55	-
Adjustments for Ind As(Deferred Tax)		-
Cash Operating Profit before working capital changes	(20.16)	(8.09)
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	(20.16)	(8.094)
Borrowings	8.25	-
Short Term Provisions	(0.62)	12.69
Trade Payables	-	-
Other Financial Liabilities	-	-
Other Non Current Liabilities	-	-
Other Current Liabilities	-	0.69
Cash Generated from Operations	(12.53)	5.28
Direct Taxes - Refund / (paid)	-	-
Net Cash Generated From Operating Activities (A)	(12.53)	5.28
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	-	(0.03)
Proceeds from Share Capital	-	-
Proceeds/ (Repayment) from Long Term Borrowings	-	-
Proceeds/ (Repayment) from Short Term Borrowings	-	-
Net Cash Generated/Used In Financing Activities (C)	-	(0.03)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	0.02	5.24
Opening Cash and Cash Equivalents	0.20	0.08
Closing Cash and Cash Equivalents	0.22	5.32

Place: Hyderabad
Date: 14-11-2022



For Padmalaya Telefilms Limited

M.V.N.S. Suryanarayana

CFO & Compliance Officer



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**

We have reviewed the accompanying statement of unaudited financial results of M/s Padmalaya Telefilms Limited (the "Company") for the quarter ended and year to date from April 01, 2022 to September 30, 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 30-09-2022 .
- b) The company has not submitted physical verification reports of inventory aggregating to Rs. 1,313.14 lakhs as at 30th September, 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 payable or receivable.



P. MURALI & CO.,

CHARTERED ACCOUNTANTS
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HYDERABAD - 500 082. INDIA

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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
Firm Regn No. 007257S

M.V. JOSHI
Partner
Membership No. 024784
UDIN: 22024784BDAGLP3742

Place: Hyderabad
Date: 14-11-2022