



# Padmalaya Telefilms Limited

CIN No. L92-111AP1999PLCQ13222  
Th

**Date: 14<sup>th</sup> February 2025**

To  
BSE LTD  
P J TOWRS,  
Mumbai

Dear Sir,

**Sub: Outcome of Board Meeting –un-audited financial results for the 3<sup>rd</sup> Quarter ended on 31<sup>st</sup> December 2024 – Reg**

**Company Name: M/s. PADMALAYA TELEFILMS LTD**

With reference to the captioned subject, we hereby submit that the Board of Directors in its meeting held on Friday, 14th February 2025 at 04.30 p.m. at the Registered Office of the Company, inter-alia discussed, Considered, approved and authenticated the quarterly Un-audited financial results of the Company for the Third quarter ended on 31st December 2024.

The meeting commenced at 4.30 p.m. and concluded at 6.30 p.m.

This is for your information and record.

Thanking you,

**For Padmalaya Telefilms Limited**

**MVRS Suryanarayana**  
**CFO & Compliance Officer**

**Enc : As Above**

**PADMALAYA TELEFILMS LIMITED**

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER,2024**

(All Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income from Operations</b>						
I	(a) Revenue From Operations	-	-	-	-	-	-
II	(b) Other Income	1.50	15.60	4.30	20.20	9.80	12.66
III	<b>Total Income (I+II)</b>	<b>1.50</b>	<b>15.60</b>	<b>4.30</b>	<b>20.20</b>	<b>9.80</b>	<b>12.66</b>
IV	<b>Expenses:</b>						
	(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	1.81	1.71	1.77	5.33	5.34	7.16
	(e) Finance costs	-	-	-	-	0.01	0.02
	(f) Depreciation and amortization expense	-	-	-	-	-	-
	(g) Other expenses	10.56	6.95	3.05	30.76	15.91	27.09
	<b>Total expenses (IV)</b>	<b>12.37</b>	<b>8.66</b>	<b>4.82</b>	<b>36.09</b>	<b>21.26</b>	<b>34.27</b>
V	<b>Profit/(loss) from operations before tax &amp; Exceptional items (III-IV)</b>	<b>-10.87</b>	<b>6.94</b>	<b>-0.52</b>	<b>-15.89</b>	<b>-11.46</b>	<b>-21.61</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>-10.87</b>	<b>6.94</b>	<b>-0.52</b>	<b>-15.89</b>	<b>-11.46</b>	<b>-21.61</b>
VIII	Tax expense:	-	-	-	-	-	-
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>-10.87</b>	<b>6.94</b>	<b>-0.52</b>	<b>-15.89</b>	<b>-11.46</b>	<b>-21.61</b>
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>-10.87</b>	<b>6.94</b>	<b>-0.52</b>	<b>-15.89</b>	<b>-11.46</b>	<b>-21.61</b>
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	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>-10.87</b>	<b>6.94</b>	<b>-0.52</b>	<b>-15.89</b>	<b>-11.46</b>	<b>-21.61</b>
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	-0.06	0.04	-0.00	-0.09	-0.07	(0.13)
	(2) Diluted	-0.06	0.04	-0.00	-0.09	-0.07	(0.13)
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	-0.06	0.04	-0.00	-0.09	-0.07	-0.13
	(2) Diluted	-0.06	0.04	-0.00	-0.09	-0.07	-0.13

**Notes:**

- This Statement has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14-02-2025. The Statutory Auditors have submitted a Limited Review Report on the Unaudited Financial Results for the quarter and nine months ended 31st December, 2024
- 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**

Sd/-

**GV Narasimha Rao**  
Executive Director

**Place: Hyderabad**

**Date: 14-02-2025**



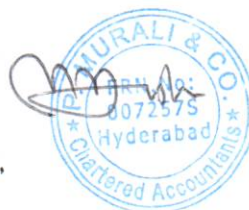
**P. MURALI & Co.,**  
CHARTERED ACCOUNTANTS  
6-3-655/2/3, SOMAJIGUDA,  
HYDERABAD - 500 082. T.G, INDIA.

Tel. : (91-40) 2332 6666, 2331 2554  
(91-40) 2339 3967, 2332 1470  
(91-40) 2332 2119, 2331 7032  
Fax : (91-40) 2339 2474  
Email : pmurali.co@gmail.com  
info@pmurali.com  
Website : www.pmurali.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 LIMITED**

1. We have reviewed the accompanying IND AS statement of unaudited financial results of **Padmalaya Telefilms limited** ("The Company") for the quarter ended 31<sup>st</sup> December, 2024 and for the period from 01st April 2024 to 31<sup>st</sup> December 2024 ("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.,**  
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HYDERABAD - 500 082. T.G, INDIA.

Tel. : (91-40) 2332 6666, 2331 2554  
(91-40) 2339 3967, 2332 1470  
(91-40) 2332 2119, 2331 7032  
Fax : (91-40) 2339 2474  
Email : pmurali.co@gmail.com  
info@pmurali.com  
Website : www.pmurali.com

#### **4. Basis for Qualified Conclusion**

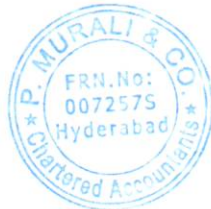
- a) The company has not paid the GST Liability of Rs. 56.06 lakhs up to 31-12-2024.
- b) The company has not submitted physical verification reports of inventory aggregating to Rs. 1,313.14 lakhs as at 31<sup>st</sup> December, 2024 and no provision for impairment has been made therein. In the absence 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: 25024784BMIXRH4525



Place: Hyderabad  
Date: 14-02-2025