



Padmalaya Telefilms Limited

CIN No. L92 111TS1991PLC013222

Date: 30-05-2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Subject: Outcome of Board Meeting held on May 30, 2026 and submission of Audited Financial Results for the Quarter and Financial Year ended March 31, 2026 under Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of the Board of Directors of the Company was held today i.e. Saturday, May 30, 2026, which commenced at 04:00 P.M. and concluded at 05.30 P.M., wherein the Board, inter alia, considered and approved the following:

1. Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2026.
2. Auditors' Report issued by the Statutory Auditors on the aforesaid Audited Standalone Financial Results.
3. Declaration pursuant to Regulation 33(3)(d) : We hereby confirm and declare that the Statutory Auditors of the Company, have issued the Audit Report with modified opinion in respect of Audited Standalone and Consolidated Financial Results for the financial year ended March 31, 2026.

Pursuant to Regulation 33 of the SEBI Listing Regulations, please find enclosed herewith:

1. Audited Standalone Financial Results for the quarter and year ended March 31, 2026;
2. Statement of Assets and Liabilities as at March 31, 2026;
3. Cash Flow Statement for the financial year ended March 31, 2026;
4. Audit Report issued by the Statutory Auditors; and

This is for your information and record.

Thanking you,

For Padmalaya Telefilms Limited

G.V. NARASIMHA RAO

Whole Time Director & CEO

DIN: 01763565

PADMALAYA TELEFILMS LIMITED		
CIN: L92111TG1991PLCO13222		
Regd. Office: 8-3-222/1/23,(Plot No : 138), Madhuranagar, Yusufguda, Hyderabad - 500 038		
Statement of Assets & Liabilities as at 31th March, 2026		
(Rupees in Lakhs)		
Particulars	For the Year ended 31-Mar-2026	For the Year ended 31-Mar-2025
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	50.00	62.44
i) Other Non Current Assets	0.64	0.64
Total Non-Current Assets	50.64	63.07
2. Current Assets:		
a) Inventories	1313.14	1,313.14
b) Financial Assets	-	-
i) Investments	-	-
ii) Trade Receivables	-	36.00
iii) Cash and Cash Equivalents	0.61	0.51
iv) Other Bank Balances	-	-
c) Other Current Assets	598.81	598.80
Total Current Assets	1,912.55	1,948.45
TOTAL ASSETS	1,963.20	2,011.52
II. EQUITY AND LIABILITIES:		
Equity		
a) Equity Share Capital	1699.76	1,699.76
b) Other Equity	(142.13)	(87.38)
Total Equity	1,557.63	1,612.38
Liabilities		
1. Non Current Liabilities:		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Other Financial Liabilities	13.25	13.25
b) Provisions	3.19	3.19
c) Deferred Tax Liabilities (Net)	17.77	17.77
d) Other Non Current Liabilities	-	-
Total Non-Current Liabilities	34.21	34.21
2. Current Liabilities:		
a) Financial Liabilities		
i) Borrowings	54.40	38.20
ii) Trade Payables	0	-
Total outstanding dues of MSME's	0	-
Total outstanding dues of creditors other than MSME's	0	-
iii) Other Financial Liabilities	0	-
b) Provisions	67.94	77.34
c) Other Current Liabilities	249.02	249.41
Total Current Liabilities	371.36	364.95
TOTAL EQUITY & LIABILITIES	1,963.20	2,011.54
For Padmalaya Telefilms Limited		
Place: Hyderabad. Date: 30.05.2026	G.V. NARASIMHA RAO CEO & EXECUTIVE DIRECTOR (DIN : 01763565)	

PADMALAYA TELEFILMS LIMITED						
CIN: L92111TG1991PLCO13222						
Regd. Office: 8-3-222/1/23,(Plot No : 138), Madhuranagar, Yusufguda, Hyderabad - 500 038						
Statement of Audited Financial Results for the Quarter & Year Ended 31st March,2026						
(All Rs. in Lakhs, except EPS)						
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31-03-2026	31.03.2025
		Audited	Un Audited	Audited	Audited	
	Income from Operations					
I	(a) Revenue From Operations	-	-	-	-	-
II	(b) Other Income	2.00	3.50	3.50	14.90	23.70
III	Total Income (I+II)	2.00	3.50	3.50	14.90	23.70
IV	Expenses:					
	(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	1.86	1.31	1.89	7.28	7.22
	(e) Finance costs	0.00	-	-	-	-
	(f) Depreciation and amortization expense	-	-	-	-	-
	(g) Other expenses	28.08	2.35	12.96	62.37	43.72
	Total expenses (IV)	29.94	3.66	14.85	69.65	50.94
V	Profit/(loss) from operations before tax & Exceptional items (III-IV)	(27.94)	(0.16)	(11.35)	(54.75)	(27.24)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(27.94)	(0.16)	(11.35)	(54.75)	(27.24)
VIII	Tax expense:					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(27.94)	(0.16)	(11.35)	(54.75)	(27.24)
X	Profit/ (loss) from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	Profit/ (loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	(27.94)	(0.16)	(11.35)	(54.75)	(27.24)
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	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(27.94)	(0.16)	(11.35)	(54.75)	(27.24)
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	(0.16)	(0.00)	(0.07)	(0.32)	(0.16)
	(2) Diluted	(0.16)	(0.00)	(0.07)	(0.32)	(0.16)
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	(0.16)	(0.00)	(0.07)	(0.32)	(0.16)
	(2) Diluted	(0.16)	(0.00)	(0.07)	(0.32)	(0.16)

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30-05-2026. The Statutory Auditors have submitted a Limited Review Report on the Audited Financial Results for the quarter ended 31st March 2026 as well as the year to date results for the period from 01-04-2025 to 31-03-2026.
- 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 company operates only in a single segment i.e, Film Production, Distribution & Exhibition.
- Previous year figures have been regrouped/ re-arranged /re-classified wherever necessary to conform to current year's classification.
- The company operates only in a single segment hence Ind AS-108 is not applicable.

For PADMALAYA TELEFILMS LIMITED

Place: Hyderabad
Date: 30.05.2026

G.V. NARASIMHA RAO
CEO & EXECUTIVE DIRECTOR
(DIN : 01763565)

PADMALAYA TELEFILMS LIMITED

CIN: L92111TG1991PLCO13222

Regd. Office: 8-3-222/1/23,(Plot No : 138), Madhuranagar, Yusufguda, Hyderabad - 500 038

Statement Of Cash Flows For The Year Ended 31th March, 2026

(Rupees in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit for the Period	(54.75)	(27.24)
Adjustments for:		
Depreciation and Amortization Expenses	-	-
Deferred Income taxes	-	-
Profit/Loss on Sale of Fixed Assets (Net)	-	-
Finance Costs	-	0.01
Interest Income	0.00	-
Adjustments for Ind AS (Deferred Tax)	-	-
Liabilty Written Off	-	-
Cash Operating Profit before working capital changes	(54.75)	(27.23)
Adjustments for (increase)/decrease in operating assets		
Trade receivables	36.00	
Inventories	-	-
Other Current Assets	0.01	-
Adjustments for increase/(decrease) in operating liabilities	(18.75)	(27.23)
Borrowings	-	-
Short Term Provisions	(9.40)	7.33
Trade Payables	-	-
Other Financial Liabilities	-	-
Other Current Liabilities	(0.39)	1.02
Cash Generated from Operations	(9.79)	8.35
Direct Taxes - Refund / (paid)	-	-
Net Cash Generated From Operating Activities (A)	(28.54)	(18.88)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed assets (net)	-	-
Sale of Fixed Assets	-	-
Dividend Income	-	-
Interest Income	-	-
Net Cash Generated/Used In Investing Activities (B)	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Financing Charges	-	(0.01)
Loans & Advances Given	12.44	0.66
Proceeds/ (Repayment) from Long Term Borrowings	-	-
Proceeds/ (Repayment) from Short Term Borrowings	16.20	17.85
Net Cash Generated/Used In Financing Activities (C)	28.64	18.51
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	0.10	(0.37)
Opening Cash and Cash Equivalents as at 1st April, 2024	0.51	0.88
Closing Cash and Cash Equivalents as at 31st March, 2025	0.61	0.51
Components of Cash and Cash Equivalents		
Cash on Hand	0.19	0.09
Balances with bank in current account	0.42	0.42
Balance at the end of the year	0.61	0.51

For Padmalaya Telefilms Limited

G.V. NARASIMHA RAO
CEO & EXECUTIVE DIRECTOR
(DIN : 01763565)

Place: Hyderabad.
Date: 30.05.2026



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,
(91-40) 2332 2119, 2331 7032

Email : pmurali.co@gmail.com
pmurali.tax@gmail.com
info@pmurali.com

Website : www.pmurali.com

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of PADMALAYA TELEFILMS LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors,
M/s. Padmalaya Telefilms Limited

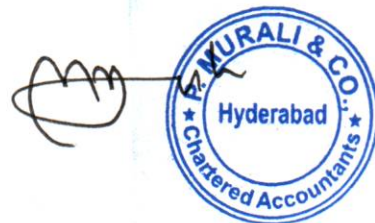
Report on the Audit of Financial Results:

Qualified Opinion:

We have audited the accompanying quarterly financial results of M/s. Padmalaya Telefilms Limited (CIN: L92111TG1991PLC013222) for the quarter ended March 31, 2026 and the year-to-date results for the period from 01-04-2025 TO 31-03-2026, ("the Statement"/ Financial Results"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. except for the effects of matters described in the "Basis for Qualified Opinion" section of our report give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.





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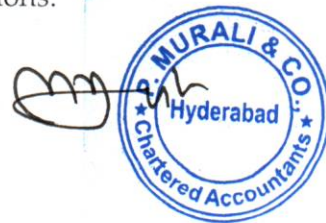
Basis for Qualified Opinion:

1. The company has not paid the GST Liability of Rs. 56.06 lakhs up to 31-03-2026.
2. The company has not submitted physical verification reports of inventory aggregating to Rs. 1,313.14 lakhs as at 31st March, 2026 and We were unable to obtain sufficient appropriate audit evidence regarding the physical existence and valuation of inventory. In the absence of alternative corroborative evidence, we are unable to comment on carrying value of inventory and realizable value of the same.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.





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This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





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- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Financial Results include the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current financial year which were subjected to limited review by us.

For P. Murali & Co.,
Chartered Accountants,
FRN No: 007257S

M.V Joshi

Partner

M. No: 024784

UDIN: 26024784LLHKLC5763



Place: Hyderabad

Date: 30.05.2026



Padmalaya Telefilms Limited

CIN No. L92111AP1991PLC013222

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STATEMENT OF IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS – STANDALONE BASIS – PADMALAYA TELEFILMS LIMITED

Statement of Impact of Audit Qualifications for the Financial Year Ended March 31, 2026

(see Regulation 33 / 52 of the SEBI (LODR) (Amendment), Regulations, 2016)

(In Lakhs)

I	S.No.	Particulars	Audited Figures (as reported before adjustment)	Adjusted Figures)
	1.	Turn Over/ Total Income	14.90	14.90
	2.	Total Expenditure	69.65	69.65
	3.	Net Profit / (Loss)	-54.75	-54.75
	4.	Earning Per Share	0.32	0.32
	5.	Total Assets	1963.20	1963.20
	6.	Total Liabilities	405.57	405.57
	7.	Net Worth	1557.63	1557.63
	8.	Any Other Financial Items (as felt appropriate by the Management)		
II	Audit Qualification:			
II (1)	a. <u>Details of Audit Qualification:</u>			
	The Company has not paid the GST Liability of Rs. 56.06 lakhs up to 31 st March 2026.			
	b. Type of Audit Qualification : Qualified Opinion			
	c. Frequency of Qualification : Repetitive			
	d. For Audit Qualification(s) where the impact is quantified by the Auditor, Management's Views: The Company has recently renewed the GST Registration and is in the process of paying the dues, the Company has made GST provision in the Books of Accounts.			
	e. For Audit Qualification(s) where the impact is not quantified by the Auditor:			
	(i) Management's estimation on the impact of Audit Qualification: NA			
	(ii) If the Management is unable to estimate the impact, reasons for the same - NA			
	(iii) Auditor's Comments on (i) or (ii) above: The Company has made provision for GST liability in the Books of Accounts of the Company			
II (2)	a. <u>Details of Audit Qualification:</u>			
	The Company has not submitted physical verification reports of inventory aggregating to Rs. 1313.14 lacs as at 31 st March 2025, 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 realization value of the same.			
	b. Type of Audit Qualification: Qualified Opinion			



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	c. Frequency of Qualification: Repetitive
	d. For Audit Qualification(s) where the impact is quantified by the Auditor, Management's Views: The Company is into production of films and distribution of films. The inventory in the Balance Sheet consists of various projects on hand and animation products. However, there is no market for those since they are long standing. Hence, we are unable to determine the value of the inventory as they are presently not marketable.
	e. For Audit Qualification(s) where the impact is not quantified by the Auditor:
	(i) Management's estimation on the impact of Audit Qualification: NA
	(ii) If the Management is unable to estimate the impact,, reasons for the same: NA
	(iii) Auditor's Comments on (i) or (ii) above: The Company is having inventory to the extent of Rs. 1313.14 lacs. However, the content is in digital media and presently there no market for those films and the Company has not submitted to us any valuation of the same, we are unable to comment on the value of the inventory.

For Padmalaya Telefilms Limited

GHATTAMANENI VENKATA NARASIMHA RAO

Whole Time Director & CEO