

**AISHWARYA  
TECHNOLOGIES  
AND TELECOM LIMITED**  
(FORMERLY KNOWN AS AISHWARYA TELECOM LIMITED)  
CIN : L72200TG1995PLC020569



**Registered Office :**  
1-3-1026 & 1027, Kawadiguda,  
Behind Hotel Marriott Courtyard,  
Hyderabad - 500 060, Telangana, INDIA  
Tel : +91-40-2753 1324 to 28  
Fax : +9140-2753 5423  
Email : accounting@aishwaryatechtele.com  
purchase@aishwaryatechtele.com  
website : www.aishwaryatechtele.com

To,

Date: 14.11.2022

BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai-400 001

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 14.11.2022**  
**Unit: Aishwarya Technologies and Telecom Limited**  
**Ref: Scrip Code: 532975**

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Aishwarya Technologies and Telecom Limited held on Monday, 14.11.2022 at 4:00 P.M at the registered office of the Company at 1-3-1026 & 1027, Singadikunta, Kawadiguda, Hyderabad-500080, Telangana, the following were considered and approved:

1. Unaudited financial results for the quarter and half-year ended 30.09.2022. **(Enclosed)**
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2022. **(Enclosed)**

The meeting concluded at 5.30 p.m.

This is for the information and records of the Exchange.

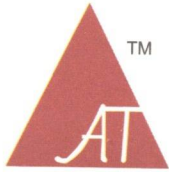
Thanking you.

Yours sincerely,  
For Aishwarya Technologies and Telecom Limited

  
D. Venkateswara Rao  
Wholetime Director & CFO  
DIN: 03616715



Encl: As above



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UNAUDITED FINANCIALS RESULTS FOR THE QUARTER II AND HALF YEAR ENDED 30TH SEPTEMBER, 2022 (Amount in Lakhs, Except EPS)							
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		3 Months Ended 30.09.2022	3 Months Ended 30.06.2022	Preceding 3 Months Ended 30.09.2021	6 Months Ended 30.09.2022	6 Months Ended 30.09.2021	Year To Date figures for the year ended 31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I.	Revenue from Operations	114.76	160.00	79.73	274.76	253.16	648.00
II.	Other Income	23.77	4.00	31.69	27.77	97.90	203.00
III.	<b>Total income (I+II)</b>	<b>137.53</b>	<b>165.00</b>	<b>111.41</b>	<b>302.53</b>	<b>351.06</b>	<b>850.00</b>
IV.	Expenses						
	Cost of Materials consumed	0.56	10.00	0.99	10.56	1.87	3.00
	Purchase of stock-in-trade	44.99	67.00	129.48	111.99	251.53	551.00
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-61.09	21.00	-74.65	-40.09	-62.41	-86.00
	Employee benefits expense	51.26	77.00	89.94	128.26	176.84	353.00
	Finance Cost	15.83	16.00	17.03	31.83	33.25	71.00
	Depreciation and amortisation expense	4.82	5.00	7.34	9.82	14.61	29.00
	Other expenses	62.10	150.00	29.63	212.10	66.91	267.00
	<b>Total Expenses</b>	<b>117.56</b>	<b>346.90</b>	<b>199.78</b>	<b>464.46</b>	<b>482.59</b>	<b>1,188.00</b>
V.	<b>Profit / (Loss) before and exceptional items and Tax ( III-IV)</b>	<b>20.42</b>	<b>-182.35</b>	<b>-88.36</b>	<b>-161.93</b>	<b>-131.54</b>	<b>-338.00</b>
VI.	<b>Exceptional Items</b>	<b>0.00</b>	<b>256.79</b>	<b>-</b>	<b>256.79</b>	<b>-</b>	<b>-</b>
VII.	<b>Profit / (Loss) from before tax (V-VI)</b>	<b>20.42</b>	<b>74.44</b>	<b>-88.36</b>	<b>94.86</b>	<b>-131.54</b>	<b>-338.00</b>
VIII.	Tax expense	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX.	<b>Net Profit / (Loss) after Tax (VII-VIII)</b>	<b>20.42</b>	<b>74.44</b>	<b>-88.36</b>	<b>94.86</b>	<b>-131.54</b>	<b>-280.70</b>
X.	Other Comprehensive Income	-	-	-	-	-	-6.42
XI.	<b>Total Comprehensive Income</b>	<b>20.42</b>	<b>74.44</b>	<b>-88.36</b>	<b>94.86</b>	<b>-131.54</b>	<b>-274.27</b>
XII.	Paid-up equity share capital (Face Value of Rs. 5/- per share)	1,194.70	1,194.70	1,194.70	1,194.70	1,194.70	1,194.70
XIII.	Earnings Per Equity Share of face value of Rs.5/- each)						
	a. Basic (in Rs)	0.09	0.31	-0.37	0.40	-0.55	-1.00
	b. Diluted (in Rs)	0.09	0.31	-0.37	0.40	-0.55	-1.00

The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in recognition and measurement principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies relevant rules issued thereunder and other accounting pronouncements generally accepted in India. The financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of IND AS 34.

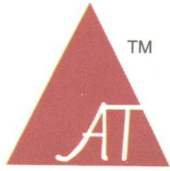
2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14-11-2022 in terms of regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements ) Regulations, 2015.

3 The results are also available on the website of the Company [www.aishwaryatechtele.com](http://www.aishwaryatechtele.com)

Place : Hyderabad  
Date : 14-11-2022

For Aishwarya Technologies and Telecom Limited

D. Venkateswara Rao  
Whole Time Director & CFO  
DIN: 03616715



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**Aishwarya Technologies and Telecom Limited**

**Balance Sheet as at September 30th, 2022**

(All amounts are in lakhs, except share data and where otherwise stated)

Particulars	Notes	As at 30-09-2022	As at 31.03.2022
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	3	49.33	277.07
Other Intangible Assets	3	0.22	0.24
Deferred Tax Assets (Net)		1203.43	1203.43
<b>Total Non - Current Assets</b>		<b>1252.98</b>	<b>1480.74</b>
<b>Current Assets</b>			
Inventories	4	487.97	421.00
Financial Assets			
(a) Trade Receivables	5	442.33	476.22
(b) Cash and Cash Equivalents	6	52.13	4.67
(c) Other Financial Assets	7	105.47	190.14
Current Tax Assets			16.13
Other Current Assets	8	50.57	36.82
<b>Total Current Assets</b>		<b>1138.46</b>	<b>1144.98</b>
<b>Total Assets</b>		<b>2391.44</b>	<b>2625.72</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share Capital	9	1194.70	1194.70
Other Equity	10	-1315.51	-1410.37
<b>Total Equity</b>		<b>-120.81</b>	<b>-215.67</b>
<b>Non-current liabilities</b>			
Employee benefit obligations	11	48.52	46.91
<b>Total Non-current liabilities</b>		<b>48.52</b>	<b>46.91</b>
<b>Current Liabilities</b>			
Financial Liabilities			
(a) Borrowings	12	263.21	323.11
(b) Trade Payables	13	1205.25	1450.54
(c) Other Financial Liabilities	14	668.30	668.86
Employee Benefit Obligations	11	17.45	17.45
Other Current Liabilities	15	309.53	334.53
<b>Total Current Liabilities</b>		<b>2463.74</b>	<b>2794.48</b>
<b>Total Liabilities</b>		<b>2512.26</b>	<b>2841.39</b>
<b>Total Equity and Liabilities</b>		<b>2391.44</b>	<b>2625.72</b>

Place : Hyderabad  
Date : 14-11-2022

For Aishwarya Technologies and Telecom Limited

*D. Venkateswara Rao*  
D. Venkateswara Rao  
Whole Time Director & CFO  
DIN: 03616715







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## Aishwarya Technologies and Telecom Limited

### Cash Flow statement for the half year ended September, 2022

(All amounts are in lakhs, except share data and where otherwise stated)

Particulars	For the period ended 30- 09-2022	For the year ended 31-03-2022
<b>Cash flow from operating activities</b>		
Profit Before Tax	94.86	-337.97
<b>Adjustment for</b>		
Depreciation	9.82	29.07
Finance Costs	31.83	71.02
Profit on sale of fixed asset	-256.79	0.00
(Increase)/Decrease in Inventories	-66.96	-90.32
(Increase)/Decrease in Trade receivables	33.89	226.01
(Increase)/Decrease in Other Financial Assets	84.68	74.16
(Increase)/Decrease in Other Assets	2.37	34.33
Increase/(Decrease) in Trade Payables	-245.29	-3.89
Increase/(Decrease) in Other Financial Liabilities	-0.56	30.12
Increase/(Decrease) in Provisions	1.61	1.71
Increase/(Decrease) in Other Liabilities	-25.01	24.94
<b>Cash flow from Operating Activities</b>	<b>-335.56</b>	<b>59.17</b>
Less: Tax Paid		0.00
<b>Net Cash Flow From Operating Activities</b>	<b>-335.56</b>	<b>59.17</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of Fixed Assets	-0.26	-2.72
Sale of Fixed Assets	218.21	0.00
Sale of Fixed Investments	0.00	0.00
Profit on sale of Fixed Asset	256.79	0.00
<b>Net Cash Flow From Investing Activities</b>	<b>474.74</b>	<b>-2.72</b>
<b>Cash Flow From Financing Activities</b>		
Short Term Loan	-59.90	-37.84
Current Maturities of Long Term Borrowings	0.00	-0.10
Finance Costs	-31.83	-71.02
<b>Net Cash Flow From Financing Activities</b>	<b>-91.73</b>	<b>-108.96</b>
<b>Net Cash Flow During the Year</b>	<b>47.45</b>	<b>-52.51</b>
<b>Cash &amp; Cash Equivalent At the Beginning Of the Year</b>	<b>4.67</b>	<b>57.18</b>
<b>Cash &amp; Cash Equivalent At the End Of the Year</b>	<b>52.13</b>	<b>4.67</b>

Place : Hyderabad

Date : 14-11-2022

For Aishwarya Technologies and Telecom Limited

*D Venkateswara Rao*  
D. Venkateswara Rao  
Whole Time Director & CFO  
DIN: 03616715





**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/Half-yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Aishwarya Technologies and Telecom Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Aishwarya Technologies and Telecom Limited (the "Company") for the quarter ended 30 September, 2022 and for the period from 01 April 2022 to 30 September 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.

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.





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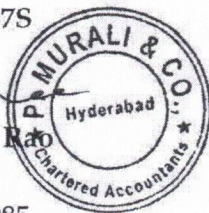
Based on our review conducted as above, except for the matters stated in para 4 below, nothing has come to our attention, that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Erosion of Net worth:** The Company has been incurring losses continuously which has resulted in complete erosion of Net Worth.

**Outstanding Statutory Dues:** The company is irregular in payment of statutory dues like PF, ESI, TDS, GST and PT etc., The Outstanding Statutory dues as on 30-06-2022 amounts to Rs.2.65 Crores and Rs. 2.90 Crores as on 30-09-2022.

For P. Murali & Co  
Chartered Accountants  
FRN: 007257S

  
A. Krishna Rao  
Partner



M.No. 020085  
UDIN: 22020085BDBFWS5783

Place: Hyderabad  
Date: 14.11.2022