



**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](mailto:accounting@aishwaryatechtele.com)  
[purchase@aishwaryatechtele.com](mailto:purchase@aishwaryatechtele.com)  
website : [www.aishwaryatechtele.com](http://www.aishwaryatechtele.com)

To,

Date: 14.08.2023

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

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 14.08.2023**

**Unit: Aishwarya Technologies and Telecom Limited (BSE 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 Tuesday, 14.08.2023 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 ended 30.06.2023. **(Enclosed)**

The meeting concluded at 9.50 pm.

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,  
For Aishwarya Technologies and Telecom Limited

*D. Venkateswara Rao*  
D. Venkateswara Rao  
Wholtime Director & CFO  
DIN: 03616715



Encl: As above



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Email : accounting@aishwaryatechtele.com  
purchase@aishwaryatechtele.com  
website : www.aishwaryatechtele.com

Rs.In Lakhs

**STATEMENT OF UN AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2023**

Particulars	Standalone			
	Quarterly ended		Year ended	
	Un Audited	Audited	Un Audited	Audited
	30.06.2023	31.03.2023	30.06.2022	31-Mar-23
I Revenue from Operations	66.88	109.63	160.22	444.37
II Other Income	17.89	3.17	4.33	45.90
III Total Revenue (I+II)	<b>84.77</b>	<b>112.81</b>	<b>164.55</b>	<b>490.28</b>
IV Expenses				
Cost of Materials Consumed	0.13	17.00	10.34	28.02
Purchases of Stock-in-Trade	130.70	40.89	67.06	154.11
Changes in Inventories of Finished Goods/Work in Progress and Stock-in-trade	- 93.20	60.13	21.42	41.52
Employee Benifit Expenses	39.50	59.07	77.00	245.68
Finance Costs	7.83	13.28	15.91	59.72
Depreciation and Amortisation expense	1.97	0.98	4.91	13.07
Other expenses	20.80	64.08	150.25	316.72
Total Expenses	<b>107.73</b>	<b>255.43</b>	<b>346.90</b>	<b>858.84</b>
V Profit/ (Loss) before Exceptional item and tax (III-IV)	(22.96)	(142.63)	(182.35)	(368.57)
VI Exceptional Items	-	513.58	256.79	256.79
VII Profit/ (Loss) before tax (V-VI)	(22.96)	<b>(80.93)</b>	<b>74.44</b>	<b>(111.78)</b>
VIII Tax Expense:				
a Current tax	-	-	-	-
b Deferred tax charge/credit	-	(4.27)	-	(4.27)
IX Profit/ (Loss) for the period from Continuing Operations(VII-VIII)	(22.96)	(76.65)	<b>74.44</b>	<b>(107.50)</b>
X Less: Minority Interest				
XI Profit/ (Loss) for the period after Minority Interest (IX-X)				
XII Other Comprehensive Income	-	11.92	-	11.92
XIII Total Comprehensive Income for the period (XI+XII)	(22.96)	<b>(64.73)</b>	<b>74.44</b>	<b>(95.58)</b>
XIV Earnings per share (of Rs. 5 each)				
a Basic (in Rs)	(0.10)	(0.05)	0.31	(0.08)
b Diluted (in Rs)	(0.10)	(0.05)	0.31	(0.08)

Notes:

- The company adopted India Accounting Standards (Ind AS) from April 01, 2017 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under Section 133 of the Company's Act, 2013 read with the relevant rules issued there under and other accounting pronouncements generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
- The above results have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held on 14.08.2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.

For Aishwarya Technologies and Telecom Ltd

*D Venkateshwar Rao*  
D Venkateshwar Rao  
Whole Time Director Cum CFO  
DIN : 03616715



Place: Hyderabad  
Date: 14.08.2023



**P. MURALI & CO.,**

CHARTERED ACCOUNTANTS  
6-3-655/2/3, SOMAJIGUDA,  
HYDERABAD - 500 082. INDIA

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2339 3967, 2332 1470

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info@pmurali.com

Website : www.pmurali.com

**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<sup>th</sup> June, 2023 and for the period from 01 April 2023 to 30<sup>th</sup> June, 2023 (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.

Based on our review conducted as above, except for the matters stated in para 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 upto the quarter ended 30-06-2023 is Rs.1.43 Crores.

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

  
A. Krishna Rao  
Partner  
M.No.020085  
UDIN: 23020085BGQXTD8640



Place: Hyderabad  
Date: 14-08-2023