

**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 - 500 080, Telangana, INDIA.

Tel : +91-40-2753 1324 to 28

Fax : +91-40-2753 5423

E-mail : [accounting@aishwaryatechtele.com](mailto:accounting@aishwaryatechtele.com)

: [purchase@aishwaryatechtele.com](mailto:purchase@aishwaryatechtele.com)

website : [www.aishwaryatechtele.com](http://www.aishwaryatechtele.com)

To,

Date: 13.11.2021

Department of Corporate Services  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai-400 001

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 13.11.2021**

**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 Saturday, 13.11.2021 at 4:00 PM at the registered office of the Company at 1-3-1026 & 1027, Singadikunta, Kawadiguda, Hyderabad-500 080, Telangana, the following were considered and approved:

1. Unaudited financial results for the quarter and half-year ended 30.09.2021. **(Enclosed)**
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2021. **(Enclosed)**

The meeting concluded at 4.55 p.m.

This is for the information and records of the Exchange.

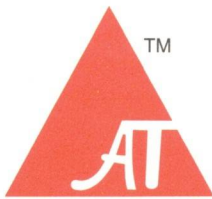
Thanking you.

Yours sincerely,  
For Aishwarya Technologies and Telecom Limited

  
GANGAVARAM RAMA MANOHAR REDDY  
Wholtime Director  
DIN : 00135900



Encl: As above



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

AISHWARYA TECHNOLOGIES AND TELECOM LIMITED							
Statement of Un-Audited Results for the Quarter ended 30.09.2021							
S.No.	Particulars	Quarter Ended			Half Year Ended		Amounts in Lakhs
		30.09.2021 Un-Audited	30.06.2021 Un-Audited	30.09.2020 Un-Audited	30.09.2021 Un-Audited	30.09.2020 Un-Audited	Year Ended 31.03.2021 Audited
I.	Revenue from Operations	79.725	173.438	149.170	253.163	185.622	1,015.644
II.	Other Income	31.687	66.209	20.820	97.896	33.210	88.644
III.	<b>Total income (I+II)</b>	<b>111.412</b>	<b>239.647</b>	<b>169.990</b>	<b>351.059</b>	<b>218.832</b>	<b>1,104.288</b>
IV.	<b>Expenses</b>						
	(a) Cost of Materials consumed	0.994	0.873	0.480	1.866	0.476	204.111
	(b) Purchase of stock-in-trade	129.479	122.051	188.250	251.529	198.525	402.632
	(c) Changes in inventories of finished goods, work-in-progress and stock-	-74.646	12.241	-73.110	-62.405	-53.726	185.660
	(d) Employee benefits expense	89.942	86.897	92.890	176.839	185.813	328.197
	(e) Finance Cost	17.031	16.214	7.100	33.245	28.740	62.042
	(f) Depreciation and amortisation expense	7.341	7.267	10.080	14.608	20.008	40.557
	(h) Other expenses	29.634	37.279	45.470	66.912	100.548	380.983
	<b>Total Expenses</b>	<b>199.775</b>	<b>282.822</b>	<b>271.160</b>	<b>482.594</b>	<b>480.384</b>	<b>1,604.183</b>
V.	<b>Profit / (Loss) before and exceptional items and Tax ( III-IV)</b>	<b>-88.363</b>	<b>-43.175</b>	<b>-101.170</b>	<b>-131.535</b>	<b>-261.552</b>	<b>-499.895</b>
VI.	Exceptional Items	-	-	-	-	-	-
VII.	<b>Profit / (Loss) from before tax (V-VI)</b>	<b>-88.363</b>	<b>-43.175</b>	<b>-101.170</b>	<b>-131.535</b>	<b>-261.552</b>	<b>-499.895</b>
VIII.	<b>Tax expense</b>						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-26.420	-	-68.274	-46.809
IX.	<b>Net Profit / (Loss) after Tax (VII-VIII)</b>	<b>-88.363</b>	<b>-43.175</b>	<b>-74.750</b>	<b>-131.535</b>	<b>-193.278</b>	<b>-453.086</b>
X.	Other Comprehensive Income						-2.836
XI.	<b>Total Comprehensive Income</b>	<b>-88.363</b>	<b>-43.175</b>	<b>-74.750</b>	<b>-131.535</b>	<b>-193.278</b>	<b>-450.250</b>
XII.	Paid-up equity share capital (Face Value of Rs. 5/- per share)	1,194.697	1,194.697	1,194.697	1,194.697	1,194.697	1,194.697
XIII.	<b>Earnings Per Equity Share of face value of Rs.5/- each)</b>						
	a) Basic & Diluted ( In Rs.)	-0.37	-0.18	-0.31	-0.55	-0.81	-1.88

## NOTES:

- The above results were reviewed by the Audit Committee of Directors and taken on record by the Board of Directors at their meeting held on 13.11.2021
- The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 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 Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India.
- The results are also available on the website of the Company [www.aishwaryatechtele.com](http://www.aishwaryatechtele.com)

Station: Hyderabad  
Date : 13.11.2021

For AISHWARYA TECHNOLOGIES AND TELECOM LIMITED

Gangavaram Rama Manohar Reddy  
Director



**Aishwarya Technologies and Telecom Limited**

**Balance Sheet as at September 30th, 2021**

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

Particulars	Notes	As at 30.09.2021	As at 31.03.2021
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	3	2,89,07,449	3,03,41,239
Other Intangible Assets	3	24,479	24,574
Deferred Tax Assets (Net)		11,46,14,930	11,46,14,930
<b>Total Non - Current Assets</b>		<b>14,35,46,857</b>	<b>14,49,80,743</b>
<b>Current Assets</b>			
Inventories	5	3,94,11,331	3,30,67,949
Financial Assets			
(a) Trade Receivables	6	6,48,76,704	7,02,22,927
(b) Cash and Cash Equivalents	7	15,45,902	57,18,342
(c) Bank Balances other than (b) Above		-	-
(d) Other Financial Assets	8	2,33,47,677	2,64,30,163
Current Tax Assets		15,61,697	15,10,969
Other Current Assets	9	59,71,975	72,16,328
<b>Total Current Assets</b>		<b>13,67,15,286</b>	<b>14,41,66,678</b>
<b>Total Assets</b>		<b>28,02,62,143</b>	<b>28,91,47,421</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share Capital	10	11,94,69,710	11,94,69,710
Other Equity	11	(12,67,63,805)	(11,36,10,117)
<b>Total Equity</b>		<b>(72,94,095)</b>	<b>58,59,593</b>
<b>Non-current liabilities</b>			
Financial Liabilities			
(a) Borrowings	12	-	-
Employee benefit obligations	13	72,12,280	66,16,445
<b>Total Non-current liabilities</b>		<b>72,12,280</b>	<b>66,16,445</b>
<b>Current Liabilities</b>			
Financial Liabilities			
(a) Borrowings	14	3,26,11,488	3,60,95,781
(b) Trade Payables	15	15,21,83,130	14,54,42,340
(c) Other Financial Liabilities	16	6,24,07,089	6,38,83,766
Employee Benefit Obligations	13	-	2,90,787
Other Current Liabilities	17	3,31,42,251	3,09,58,709
<b>Total Current Liabilities</b>		<b>28,03,43,958</b>	<b>27,66,71,383</b>
<b>Total Liabilities</b>		<b>28,75,56,238</b>	<b>28,32,87,828</b>
<b>Total Equity and Liabilities</b>		<b>28,02,62,143</b>	<b>28,91,47,422</b>
Corporate information and significant accounting policies			

*Handwritten signature*





**Aishwarya Technologies and Telecom Limited**
**Cash Flow statement for the Quarter ended Sep, 2021**

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

Particulars	30-09-2021	31-03-2021
<b>Cash flow from operating activities</b>		
Profit Before Tax	(1,31,53,688)	(4,99,89,519)
Adjustment for		
Depreciation	14,60,835	40,55,658
<b>Cash flow before working capital changes</b>		
(Increase)/Decrease in Inventories	(63,43,382)	2,00,65,048
(Increase)/Decrease in Trade receivables	53,46,223	3,66,20,208
(Increase)/Decrease in Other Financial Assets	30,82,486	16,99,586
(Increase)/Decrease in Other Assets	11,93,625	32,74,846
(Increase)/Decrease in Other Bank balances	-	1,52,052
Increase/(Decrease) in Trade Payables	67,40,790	1,81,16,949
Increase/(Decrease) in Other Financial Liabilities	(14,66,679)	1,58,74,532
Increase/(Decrease) in Provisions	3,05,048	(3,93,934)
Increase/(Decrease) in Other Liabilities	21,83,542	(19,25,809)
<b>Cash flow from Operating Activities</b>	<b>(6,51,200)</b>	<b>4,75,49,618</b>
Less: Tax Paid	-	-
<b>Net Cash Flow From Operating Activities</b>	<b>(6,51,200)</b>	<b>4,75,49,618</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of Fixed Assets	(26,948)	(2,16,449)
Sale of Fixed Assets	-	-
Sale of Fixed Investments	-	15,00,000
<b>Net Cash Flow From Investing Activities</b>	<b>(26,948)</b>	<b>12,83,551</b>
<b>Cash Flow From Financing Activities</b>		
Short Term Loan	(34,84,293)	(4,10,73,811)
Current Maturities of Long Term Borrowings	(9,998)	(45,90,000)
<b>Net Cash Flow From Financing Activities</b>	<b>(34,94,291)</b>	<b>(4,56,63,811)</b>
<b>Net Cash Flow During the Year</b>	<b>(41,72,439)</b>	<b>31,69,357</b>
<b>Cash &amp; Cash Equivalent At the Beginning Of the Year</b>	<b>57,18,342</b>	<b>25,48,988</b>
<b>Cash &amp; Cash Equivalent At the End Of the Year</b>	<b>15,45,902</b>	<b>57,18,342</b>





**Independent Auditor's Limited Review Report on the quarterly and year to date unaudited standalone financial results of the company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended**

To  
Board of Directors  
**Aishwarya Technologies and Telecom Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of M/s. **AISHWARYA TECHNOLOGIES AND TELECOM LIMITED** for the quarter ended September 30, 2021 and year to date results for the period from April 1, 2021 to September 30, 2021 attached herewith 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").

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the companies act 2013, and accounting policies generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations.2015, as amended ('Listing Regulations') . Our responsibility is to express a conclusion on the financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations.2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.





Without qualifying our review, attention to the following is invited

- a) **Delay in payment of Statutory Dues:** The Company is irregular in paying of statutory payments like PF, ESI, PT and TDS.
- b) **Outstanding Statutory Dues:** There is an amount of Rs.2.63 crores which was appearing towards outstanding statutory dues as on 30.09.2021.
- c) **Confirmations:** Balances in Trade Receivables, Advance from Customers, Trade Payables and Deposits are subject to confirmation from the respective parties.

Place : Hyderabad  
Date : 13.11.2021

for CSV & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 012121S

*G. Venkatesh*  
(CA. VENKATESH G.)  
PARTNER  
Membership No.239608



UDIN : 21239608A AAA FR8280