



**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: 14.02.2023

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 14.02.2023
Ref: Company's letter dt 01.02.2023
Unit: Aishwarya Technologies and Telecom Limited
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, 14.02.2023 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 31.12.2022. **(Enclosed)**
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter ended 31.12.2022. **(Enclosed)**

The meeting concluded at 9.40 p.m.

This is for the information and records of the Exchange.

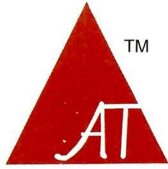
Thanking you.

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 III AND NINE MONTHS ENDED 31ST DECEMBER, 2022							
(Amount in Lakhs, Except EPS)							
S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		3 Months Ended 31.12.2022	3 Months Ended 30.09.2022	Preceding 3 Months Ended 31.12.2021	9 Months Ended 31.12.2022	9 Months Ended 31.12.2021	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	59.98	114.76	146.82	334.74	399.98	648.00
II.	Other Income	14.96	23.77	91.87	42.73	187.77	203.00
III.	Total income (I+II)	74.94	137.53	238.69	377.47	589.75	850.00
IV.	Expenses						
	Cost of Materials	0.46	0.56		11.02	2.541	3.00
	Purchase of stock-in-trade	1.23	44.99	83.47	113.22	334.99	551.00
	Changes in inventories of finished goods, work-in- progress and stock-in-trade	21.48	-61.09	24.89	-18.61	-37.47	-86.00
	Employee benefits expense	58.35	51.26	89.56	186.61	266.45	353.00
	Finance Cost	14.62	15.83	15.94	46.44	49.18	71.00
	Depreciation and amortisation expense	2.27	4.82	7.26	12.09	21.87	29.00
	Other expenses	40.54	62.10	136.40	252.64	203.32	267.00
	Total Expenses	138.95	117.56	357.50	600.41	840.88	1,188.00
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	-64.01	20.42	-118.81	-225.94	-251.13	-338.00
VI.	Exceptional Items	-	-	-	256.79	-	-
VII.	Profit / (Loss) from before tax (V-VI)	-64.01	20.42	-118.81	30.85	251.13	-338.00
VIII.	Tax expense	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-57.28	-	-57.28	57.28
IX.	Net Profit / (Loss) after Tax (VII-VIII)	-64.01	20.42	-61.54	30.85	-193.86	-280.70
X.	Other Comprehensive Income	-	-	-	-	-	-6.42
XI.	Total Comprehensive Income	-64.01	20.42	-61.54	30.85	-193.86	-274.27
XII.	Paid-up equity share capital (Face Value of Rs. 5/- per share)	-	1,194.70	1,194.69	-	1,194.69	1,194.70
XIII.	Earnings Per Equity Share of face value of Rs.5/- each)						
	a. Basic (in Rs)	-0.27	0.31	-0.26	0.13	-0.81	-1.00
	b. Diluted (in Rs)	-0.27	0.31	-0.26	0.13	-0.81	-1.00

Notes:

- 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.
- 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 14/02/2023 in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The results are also available on the website of the Company www.aishwaryatechtele.com

Place : Hyderabad
Date : 14/02/2023

For Aishwarya Technologies and Telecom Limited

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

Aishwarya Technologies and Telecom Ltd. Hyderabad



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 31st December, 2022 and for the period from 01 April 2022 to 30 December 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 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 31-12-2022 is Rs.2.21 Crores.

No provision has been made in respect of deferred tax.

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



A. Krishna Rao

Partner

M.No.020085

UDIN: 23020085BGQXAG6447

Place: Hyderabad

Date:14.02.2023