



Phone : 23773675  
48536169

# ADITYA ISPAT LIMITED

CIN : L27109TG1990PLC012099

Mfrs. of : BRIGHT BARS & SHAFTINGS

Dealers in : All Kinds of IRON and STEEL

Regd Office & Works. : Plot No.20, Phase - V, I.D.A, Jeedimetla, Hyderabad - 500055

13.11.2021

To  
The Secretary  
Dept. of Corporate Services  
The Bombay Stock Exchange Ltd  
P.J.Towers. Dalal Street  
MUMBAI – 400 001

**Ref : Scrip Code 513513**

**Sub : Submission of Unaudited Financial Results for the Quarter and Half Year Ended 30<sup>th</sup> September, 2021 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.**

Dear Sir / Madam

We wish to inform you that at its meeting held today i.e. 13<sup>th</sup> November, 2021 the Board of Directors of the Company has approved the Unaudited Financial Results for the Quarter and Half Year Ended 30<sup>th</sup> September, 2021. Pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations, 2015, we enclose the following:-

1. Statement showing the Unaudited Financial Results of the Company for the quarter and Half Year Ended 30<sup>th</sup> September, 2021 as approved at the meeting of the Board of Directors held on 13<sup>th</sup> November, 2021 at registered office of the Company at Plot No. 20, Phase V, IDA, Jeedimetla, Hyderabad – 500055., along with Statement of Assets and Liabilities and Cash Flow Statement.
2. Limited Review Report of our Statutory Auditors in respect of Unaudited Financial Results for the Quarter and Half Year Ended 30<sup>th</sup> September, 2021.
3. A copy of the Press Release for the aforesaid results.

Further that the company does not have any associate, joint venture or subsidiary company, therefore the Company does not require consolidating the financial statement as well as publishing the same. Kindly take the above intimation on records and acknowledge the receipt of the same.

Thanking you

Yours faithfully

For ADITYA ISPAT LIMITED



(JYOTHI MANTRI)

COMPANY SECRETARY CUM COMPLIANCE OFFICER

M No: A53222

Encl : as above



# ADITYA ISPAT LIMITED

Regd. Off. Works: Plot No. 20, Phase V, IDA, Jeelimetla, Hyderabad-55

UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

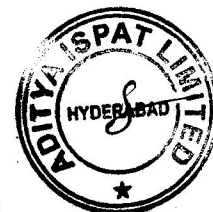
CIN:L27109TG1990PLC012099

www.adityaispat.com

email:info@adityaispat.com

(Rs. in lacs except per share data)

Sl No.	PARTICULARS	Quarter Ended			Half- Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
I	REVENUE FROM OPERATIONS	790.38	808.38	1214.15	1598.76	1742.21	4971.45
II	OTHER INCOMES	2.04	2.05	1.46	4.09	3.19	6.94
III	TOTAL INCOME (I +II)	792.42	810.43	1215.61	1602.85	1745.40	4978.39
IV	EXPENSES:						
a	Cost of Material consumed	614.60	604.81	1082.22	1219.41	1533.48	3841.71
b	Purchase of stock-in-trade	63.37	150.13	64.73	213.50	82.43	796.60
c	Change in inventories of finished goods	23.01	(38.71)	(34.95)	(15.70)	(49.56)	(78.18)
	work-in-progress and stock-in-trade						
d	Employees benefits expenses	14.93	13.48	18.14	28.41	34.52	68.72
e	Finance Cost	42.24	43.33	42.10	85.57	78.51	156.45
f	Depreciation and amortisation expense	16.48	14.46	10.23	30.94	20.46	41.80
g	Other Expense	11.73	14.79	29.44	26.52	41.75	96.13
	Total Expenses	786.36	802.28	1211.91	1588.64	1741.59	4923.23
V	Profit before exceptional items and tax (III-IV)	6.06	8.15	3.70	14.21	3.81	55.16
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V -VI)	6.06	8.15	3.70	14.21	3.81	55.16
VIII	Tax Expense:						
(1)	Current Tax	1.58	2.12	0.96	3.70	0.99	2.41
(2)	Deferred Tax	0.28	1.26	(0.03)	1.54	(0.06)	12.44
	Total tax expense	1.86	3.38	0.93	5.24	0.93	14.85
IX	Net profit /Loss for the period after tax(VII-VIII)	4.20	4.77	2.77	8.97	2.88	40.31
X	Other Comprehensive Income(OCI)						
a.	Item that will not be reclassified to profit and loss	-	-	-	-	-	2.01
	Actuarial Gain/(Loss)	-	-	-	-	-	(0.52)
	Income Tax on Actuarial Gain/(Loss)	-	-	-	-	-	-
b.	Item that will be reclassified to profit and loss	-	-	-	-	-	1.49
	Total Other Comprehensive Income	-	-	-	-	-	41.80
XI	Total Comprehensive Income for the period (IX+X)	4.20	4.77	2.77	8.97	2.88	41.80
	(Comprising Profit/(loss) for the period (after tax)						



<b>XII Earnings Per Share (EPS) (not annulised) (before and after extra ordinary items) (FV of Rs. 10/- each) Basic and Diluted EPS (in Rs)</b>	0.08	0.09	0.05	0.17	0.05	0.75
<b>XIII Paid-up equity share capital (face value of Rs. 10/- Each/-)</b>	535.00	535.00	535.00	535.00	535.00	535.00
<b>XIV Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year</b>	-	-	-	480.16	432.37	471.19
<b>See accompanying notes to the Financial Results</b>						

**NOTES:**

1. The above audited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 13th November, 2021. The Statutory Auditors of the Company have carried out a Limited Review of the above financial results.

2. The Company deals with one segment i.e. Bright Steel Bars and Wires. As the Company has a single reportable segment, the segment wise disclosure requirement of Ind As 108 on Operating Segment is not applicable to it.

3. The Company has adopted Indian Accounting Standards (Ind AS) prescribed under the Companies Act 2013 read with relevant rules thereunder with effect from 1st April, 2017. Accordingly these financial have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules, 2016.

4. The outbreak of COVID-19 pandemic globally and in India is causing significant disruption and slowdown of economic activity. The Company has evaluated impact of this pandemic on its business operations at the time of preparation of these financial results and based thereon and keeping in view the current indicators of future economic conditions, there is no significant impact on these results and accordingly accounts have been prepared on a going concern basis. The impact of the pandemic may be different from that estimated as the date of preparation and subsequent approval of these financial results. The Company will continue to closely monitor any material changes in economic conditions in future.

5. Accordingly Previous period/year figures have been re-grouped/rearranged to confirm to the classification of current period, wherever necessary.

PLACE: HYDERABAD

Date : 13.11.2021



FOR ADITYA ISPAT LTD

*S. B. Chachan*

(S.B. CHACHAN)

MANAGING DIRECTOR

DIN 00080463

**ADITYA ISPAT LIMITED**

Regd. Off. Works: Plot No. 20, Phase V, IDA, Jeelimetla, Hyderabad-55

CIN:L27109TG1990PLC012099

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email:info@adityaispat.com

**UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2021.**

Sl.No	Particulars	STANDALONE AS ON	
		30.09.2021	31.03.2021
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSETS :</b>		
1	Non Current Assets		
	Property plant & Equipment	940.12	971.06
	Capital Work In Progress	1367.33	1256.46
	Financial Assets		
	Other Financial Assets	27.28	27.28
	<b>Total Non Current Assets</b>	<b>2334.73</b>	<b>2254.80</b>
2	Current Assets		
	Inventories	592.44	507.91
	Financial Assets		
	Trade Receivable	1225.8	1200.05
	Cash & Cash Equivalents	3.54	7.21
	Bank Balances other than Above	-	-
	Other Financial Assets	88.65	88.1
	Other Current Assets	33.69	78.71
	<b>Total Current Assets</b>	<b>1944.12</b>	<b>1881.98</b>
	<b>TOTAL ASSETS</b>	<b>4278.85</b>	<b>4136.78</b>
<b>B</b>	<b>EQUITY AND LIABILITIES :</b>		
	Equity		
	Equity Share Capital	535.00	535.00
	Other Equity	480.16	471.19
	<b>Total Equity</b>	<b>1015.16</b>	<b>1006.19</b>
	Liabilities		
1	Non Current Liabilities		
	Financial Liabilities		
	Borrowings	1516.92	1458.44
	Provisions	7.38	7.38
	Deferred Tax Liabilities	63.37	61.83
	<b>Total Non Current Liabilities</b>	<b>1587.67</b>	<b>1527.65</b>
2	Current Liabilities		
	Financial Liabilities		
	Borrowing	1007.41	942.47
	Trade Payables	189.22	166.75
	Other Financial Liabilities	362.59	373.83
	Other Current Liabilities	91.93	99.54
	Provisions	15.72	14.18
	Current Tax Liabilities (Net)	9.15	6.17
	<b>Total Current Liabilities</b>	<b>1676.02</b>	<b>1602.94</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4278.85</b>	<b>4136.78</b>

PLACE: HYDERABAD

Date : 13.11.2021



FOR ADITYA ISPAT LTD

*S.B. Chachan*  
(S.B. CHACHAN)  
MANAGING DIRECTOR  
DIN 00080463

**ADITYA ISPAT LIMITED**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021**

(Rs in Lakhs)

PARTICULARS	FOR THE PERIOD ENDED 30-09-2021	FOR THE YEAR ENDED 31-03-2020
<b>A Cash Flow from Operating Activities:</b>		
1 Net profit before Tax & Extraordinary items	14.21	55.16
2 Adjustments for:		
a Depreciation	30.94	41.80
b Interest & Finance Cost	85.57	154.58
c Interest Income	-	(0.65)
d Remeasurement Gain/(Loss) on Defined Benefit Plans	-	2.01
<b>Operating Profit before Working Capital Changes</b>	<b>130.72</b>	<b>252.90</b>
<b>Adjustments for:</b>		
a Trade Receivables	(25.75)	(119.38)
b Short Term Loans & Advances & Other Current Assets	44.47	105.32
c Inventories	(84.53)	(77.65)
d Long Term and Short Term Provisions	1.54	1.70
e Trade Payables and Other Current Liabilities	3.62	(42.92)
<b>Cash Generated from Operations</b>	<b>70.07</b>	<b>119.97</b>
Less: Direct Taxes paid	(0.72)	(7.44)
<b>Net Cash from Operating Activities</b>	<b>69.35</b>	<b>112.53</b>
<b>B CashFlow from Investing Activities</b>		
a Addition to Property, Plant and Equipment including CWIP	(110.87)	(337.51)
b Interest Received	-	0.65
<b>Net Cash used in Investing Activities</b>	<b>(110.87)</b>	<b>(336.86)</b>
<b>C Cash flow from financing activities</b>		
a Interest & Finance Cost paid	(85.57)	(154.58)
b Proceeds from Long Term & Short Term Borrowings	123.42	376.05
c Proceeds from issue of Shares	-	-
<b>Net cash used in Financial activities</b>	<b>37.85</b>	<b>221.47</b>
Cash flow during the year	(3.67)	(2.86)
Cash and cash equivalents at the beginning of the year	7.21	10.07
Cash and cash equivalents at the end of the year	3.54	7.21
<b>Components of cash and cash equivalents :</b>		
Balance with banks in Current Accounts	0.14	2.70
Cash on hand	3.40	4.51
	<b>3.54</b>	<b>7.21</b>

FOR ADITYA ISPAT LTD

PLACE: HYDERABAD

Date : 13.11.2021



*S. B. Chachan*

(S.B.CHACHAN)  
MANAGING DIRECTOR  
DIN 00080463

# ADITYA ISPAT LIMITED

Regd. Off. Works: Plot No. 20, Phase V, IDA, Jeedimetla, Hyderabad-55

UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

CIN:L27109TG1990PLC012099

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(Rs. in lakhs)

Sl No.	PARTICULARS	Quarter Ended			Half- Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Total Income From Operations	792.42	810.43	1215.61	1602.85	1745.40	4978.39
2	Net Profit /Loss for the Period(before tax and Exceptional Items)	6.06	8.15	3.70	14.21	3.81	55.18
3	Net Profit /Loss for the Period after tax (after Exceptional Items)	4.20	4.77	2.77	8.97	2.88	40.31
4	Total Comprehensive Income for the period (Comprising Profit/(loss) for the period (after tax) and other comprehensive income (after tax)	4.20	4.77	2.77	8.97	2.88	41.80
5	Paid-up equity share capital	535	535	535	535	535	535
	(face value of Rs. 10/- Each/-)	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-
6	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the Previous Year)	-	-	-	480.16	432.37	471.19
7	Earnings Per Share (EPS) (FV of Rs. 10/- each) (not annulised)						
	(for continuing and discontinued operations)						
	Basic in Rs. Per Share.	0.08	0.09	0.05	0.17	0.05	0.75
	Diluted in Rs. Per Share.	0.08	0.09	0.05	0.17	0.05	0.75

## NOTES:

1.The above audited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 13th November, 2021 .The Statutory Auditors of the Company have carried out a Limited Review of the above financial results.

2. The Company deals with one segment i.e Bright Steel Bars and Wires.As the Company has a single reportable segment, the segment wise disclosure requirement of Ind As 108 on Operating Segment is not applicable to it

3. The Company has adopted Indian Accounting Standards (Ind AS) prescribed under the Companies Act 2013 read with relevant rules thereunder with effect from 1st April, 2017. Accordingly these financial have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules,2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules,2016.

4. Accordingly Previous period/year figures have been re-grouped/rearranged to confirm to the classification of current period, wherever necessary.

5. The above is an extract of the detailed format of quarter and half year ended 30.09.21. Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations. 2015.The full format of the Financial Results for the said quarter and year end are available on the Stock Exchanges website,www.bseindia.com. The same is also available on the Company website: www.adityaispat.com

Place : Hyderabad

Date : 13.11.2021



FOR ADITYA ISPAT LTD

*S.B. Chachan*

(S.B.CHACHAN)

MANAGING DIRECTOR

DIN 00080463

**Independent Auditor's Review Report on Unaudited Quarterly 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 of M/s. Aditya Ispat Limited

We have reviewed the accompanying statement of unaudited financial results of ADITYA ISPAT LIMITED, ("the Company") for the quarter ended 30<sup>th</sup> Sep, 2021 and the year to date results for the period April 1, 2021 to Sep 30, 2021, ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements, 2015, as amended ('Listing Regulations') including relevant circulars issued by the SEBI from time to time.

2. 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. 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 is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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.

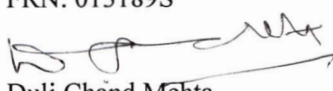
We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Result, prepared in accordance with the accounting principles laid down in Ind AS 34, prescribed under section 133 of the Companies Act, 2013 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 Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 13.11.2021



For D.C.M & Co.,  
Chartered Accountants  
FRN: 013189S

  
Duli Chand Mehta  
(Partner)

M No.: 009715

UDIN:21009715AAAAAI7276