



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

13.02.2021

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 Nine Months Ended 31<sup>st</sup> December, 2020 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> February, 2021 the Board of Directors of the Company has approved the Unaudited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2020.

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 Nine Months Ended 31<sup>st</sup> December, 2020 as approved at the meeting of the Board of Directors held on 13.02.2021 at registered office of the Company at Plot no. 20, Phase V, IDA, Jeedimetla, Hyderabad – 500055.
- 2.Limited Review Report of our Statutory Auditors in respect of Unaudited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2020.
- 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.

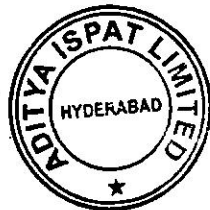
Kindly take the above intimation on records and acknowledge the receipt of the same.

Thanking you

Yours faithfully

For ADITYA ISPAT LIMITED

S.B.CHACHAN  
Managing Director  
Din No. 00080463  
Encl: as above



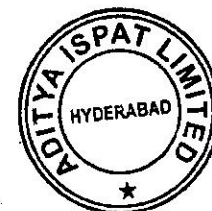
# ADITYA ISPAT LIMITED

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

UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020  
CIN:L27109TG1990PLC012099 www.adityaispat.com email:info@adityaispat.com

(Rs. in lacs except per share data)

Sl No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
I	REVENUE FROM OPERATIONS	1411.60	1214.15	741.93	3153.81	1985.40	3075.41
II	OTHER INCOMES	1.47	1.46	1.09	4.66	4.17	6.68
III	TOTAL INCOME (I +II)	1413.07	1215.61	743.02	3158.47	1989.57	3082.09
IV	EXPENSES:						
a	Cost of Material consumed	1184.83	1082.22	531.74	2718.31	1417.68	2282.28
b	Purchase of stock-in-trade	159.03	64.73	109.43	241.46	301.91	396.00
c	Change in inventories of finished goods work-in-progress and stock-in-trade	(28.25)	(34.95)	19.70	(77.81)	22.38	56.73
d	Employees benefits expenses	16.13	18.14	14.29	50.65	43.85	60.52
e	Finance Cost	40.10	42.10	31.58	118.61	96.78	124.01
f	Depreciation and amortisation expense	10.25	10.23	10.82	30.71	31.98	40.94
g	Other Expense	21.60	29.44	21.76	63.35	65.86	87.80
	Total Expenses	1403.69	1211.91	739.32	3145.28	1980.44	3048.28
V	Profit before exceptional and extraordinary items and tax (III-IV)	9.38	3.70	3.70	13.19	9.13	33.81
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	9.38	3.70	3.70	13.19	9.13	33.81
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII -VIII)	9.38	3.70	3.70	13.19	9.13	33.81
X	Tax Expense:						
(1)	Current Tax	1.38	0.96	1.39	2.37	2.42	9.54
(2)	Deferred Tax	(0.03)	(0.03)	0.10	(0.09)	(0.32)	(0.35)
	Total tax expense	1.35	0.93	1.49	2.28	2.10	9.19
XI	Net profit /Loss for the period after tax(IX-X)	8.03	2.77	2.21	10.91	7.03	24.62
XII	Other Comprehensive Income(OCI)						
a	Item that will not be reclassified to profit and loss Actuarial Gain/(Loss)	-	-	-	-	-	0.89
	Income Tax on Actuarial Gain/(Loss)	-	-	-	-	-	(0.23)
b	Item that will be reclassified to profit and loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	0.66
XIII	Total Comprehensive Income for the period (XI+XII) (Comprising Profit/(loss) for the period (after tax)	8.03	2.77	2.21	10.91	7.03	25.28



XIV	Earnings Per Share (EPS) (not annulised) (before and after extra ordinary items) (FV of Rs. 10/- each) Basic and Diluted EPS (in Rs)	0.15	0.05	0.04	0.20	0.13	0.47
XV	Paid-up equity share capital (face value of Rs. 10/- Each/-)	535.00	535.00	535.00	535.00	535.00	535.00
XVI	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	-	-	-	-	-	429.39
	See accompanying notes to the Financial Results						

**NOTES:**

1. The above unaudited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 13th February, 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

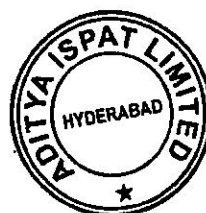
3. The Company has adopted Indian Accounting Standards (Ind AS) prescribed under the Companies Act 2013 read with relevant rules thereunder with effect from 1st April, 2017. Accordingly these financial have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies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

4. The Company's operations have been impacted due to the continuation of COVID 19 global pandemic post the national lockdown. The Company is monitoring the situation closely and operations have been resumed/ramped up in a phased manner from May 2020 considering various directives from Central and State Government. In preparation of these results, the Company has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets. In order to conserve its cash flow, the company has availed moratorium offered by lenders as per the RBI guidelines on principal and interest for a period of 6 months. As per our current assessment, no significant impact on carrying amounts of inventories, goodwill, intangible assets, trade receivables, investments and other financial assets is expected. The management will continue to closely monitor changes in future economic conditions and impact on its business. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these financial results.

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

PLACE: HYDERABAD

Date : 13.02.2021



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

UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020.

CIN:L27109TG1990PLC012099

www.adityaispat.com

email:info@adityaispat.com

(Rs. in lakhs)

Sl No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
		1413.07	1215.61	743.02	3158.47	1989.57	3082.09
1	Total Income From Operations						
2	Net Profit /Loss for the Period(before tax and Exceptional or Extra Ordinary items)	9.38	3.70	3.70	13.19	9.13	33.81
3	Net Profit /Loss for the Period before tax (after Exceptional or Extra Ordinary items)	9.38	3.70	3.70	13.19	9.13	33.81
4	Net Profit /Loss for the Period after tax (after Exceptional or Extra Ordinary items)	8.03	2.77	2.21	10.91	7.03	24.62
5	Total Comprehensive Income for the period (Comprising Profit/(loss) for the period (after tax) and other comprehensive income (after tax)	8.03	2.77	2.21	10.91	7.03	25.28
6	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/-
7	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the Previous Year)	-	-	-	-	-	429.39
8	Earnings Per Share (EPS) (FV of Rs. 10/- each) (not annulised)						
	(for continuing and discontinued operations)	0.15	0.05	0.04	0.20	0.13	0.47
	Basic in Rs. Per Share.	0.15	0.05	0.04	0.20	0.13	0.47
	Diluted in Rs. Per Share.						

## NOTES:

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

2. The above results are in accordance with the Indian Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3. The Company deals with one segment Le Bright 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.

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 ended 31.12.2020. 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

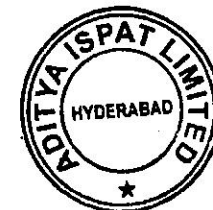
Date : 13.02.2021

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 31<sup>st</sup> December, 2020 and the year to date results for the period April 1, 2020 to December 31, 2020, ("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: 13.02.2021



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

  
Duli Chand Mehta  
(Partner)  
M No.: 009715

UDIN:21009715AAAAAC8991