



Phone : 23773675  
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# 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

14.02.2022

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, 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. 14<sup>th</sup> February, 2022 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, 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 Nine Months Ended 31<sup>st</sup> December, 2021 as approved at the meeting of the Board of Directors held on 14.02.2022 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, 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

ALPHONSA DOMINGO  
CHIEF FINANCIAL OFFICER  
Encl: as above



**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 NINE MONTHS ENDED 31st DECEMBER, 2021

CIN:L27109TG1990PLC012099      www.adityaispat.com      email:info@adityaispat.com

(Rs. in lacs except per share data)

Sl No.	PARTICULARS	Quarter Ended			NineMonths Ended		Year Ended
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
I	REVENUE FROM OPERATIONS	678.72	790.38	1411.60	2277.48	3153.81	4971.45
II	OTHER INCOMES	2.04	2.04	1.47	6.13	4.66	6.94
III	TOTAL INCOME (I + II)	680.76	792.42	1413.07	2283.61	3158.47	4978.39
IV	EXPENSES:						
a	Cost of Material consumed	524.06	614.60	1184.83	1743.47	2718.31	3841.71
b	Purchase of stock-in-trade	65.12	63.37	159.03	278.62	241.46	796.60
c	Change in inventories of finished goods	(5.06)	23.01	(28.25)	(20.76)	(77.81)	(78.18)
	work-in-progress and stock-in-trade						
d	Employees benefits expenses	17.09	14.93	16.13	45.50	50.65	68.72
e	Finance Cost	40.29	42.24	40.10	125.86	118.61	156.45
f	Depreciation and amortisation expense	16.70	16.48	10.25	47.64	30.71	41.80
g	Other Expense	17.28	11.73	21.60	43.80	63.35	96.13
	Total Expenses	675.48	786.36	1403.69	2264.13	3145.28	4923.23
V	Profit before exceptional items and tax (III-IV)	5.28	6.06	9.38	19.48	13.19	55.16
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V -VI)	5.28	6.06	9.38	19.48	13.19	55.16
VIII	Tax Expense:						
(1)	Current Tax	1.00	1.58	1.38	3.12	2.37	2.41
(2)	Deferred Tax	(5.65)	0.28	(0.03)	(4.11)	(0.09)	12.44
	Total tax expense	(4.65)	1.86	1.35	(0.99)	2.28	14.85
IX	Net profit /Loss for the period after tax(VII-VIII)	9.93	4.20	8.03	20.47	10.91	40.31
X	Other Comprehensive Income(OCI)						
a	Item that will not be reclassified to profit and loss	-	-	-	-	-	2.01
	Actuarial Gain/(Loss)						
	Income Tax on Actuarial Gain/(Loss)	-	-	-	-	-	(0.52)
b	Item that will be reclassified to profit and loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	1.49
XI	Total Comprehensive Income for the period (IX+X)	9.93	4.20	8.03	20.47	10.91	41.80
	(Comprising Profit/(loss) for the period (after tax)						



XII	Earnings Per Share (EPS) (not annulised) (before and after extra ordinary items) (FV of Rs. 10/- each) Basic and Diluted EPS (in Rs)	0.19	0.09	0.15	0.38	0.20	0.75
XIII	Paid-up equity share capital (face value of Rs. 10/- Each/-)	535.00	535.00	535.00	535.00	535.00	535.00
XIV	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	-	-	-	-	-	471.19
	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 14th February, 2022 .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

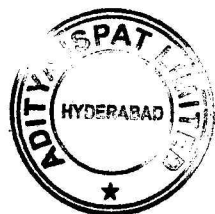
3. The Company has adopted Indian Accounting Standards (Ind AS) prescribed under the Companies Act 2013 read with relevant rules thereunder with effect from 1st April, 2017. Accordingly these financial have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (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 : 14.02.2022



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, Jeedimetla, Hyderabad-55

UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2021

CIN:L27109TG1990PLC012099 www.adityaispat.com email:info@adityaispat.com

Sl No.	PARTICULARS	(Rs. in lakhs)					
		Quarter Ended			NineMonths Ended		Year Ended
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
1	Total Income From Operations	680.76	792.42	1413.07	2283.61	3158.47	4978.39
2	Net Profit /Loss for the Period(before tax and Exceptional items)	5.28	6.06	9.38	19.48	13.19	55.16
3	Net Profit /Loss for the Period after tax (after Exceptional items)	9.93	4.20	8.03	20.47	10.91	40.31
4	Total Comprehensive Income for the period (Comprising Profit/(loss) for the period (after tax) and other comprehensive income (after tax)	9.93	4.20	8.03	20.47	10.91	41.80
5	Paid-up equity share capital (face value of Rs. 10/- Each/-)	535	535	535	535	535	535
6	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the Previous Year)	-	-	-	-	-	471.19
7	Earnings Per Share (EPS) (FV of Rs. 10/- each) (not annulised)						
	(for continuing and discontinued operations)						
	Basic in Rs. Per Share.	0.19	0.09	0.15	0.38	0.20	0.75
	Diluted in Rs. Per Share.	0.19	0.09	0.15	0.38	0.20	0.75

## NOTES:

1.The above unaudited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 14th February, 2022 .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

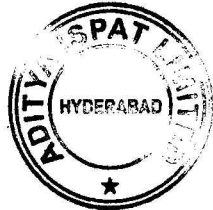
3. The Company has adopted Indian Accounting Standards (Ind AS) prescribed under the Companies Act 2013 read with relevant rules thereunder with effect from 1st April, 2017. Accordingly these financial have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (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 : 14.02.2022



FOR ADITYA ISPAT LTD

*S. B. Chachan*

(S.B.CHACHAN)  
MANAGING DIRECTOR  
DIN 00080463

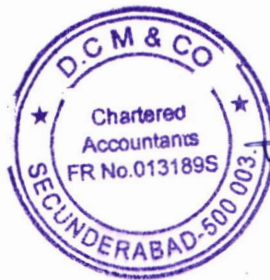
**Independent Auditor's Review Report on Unaudited Quarterly Financial Results and year to date results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To the Board of Directors of M/s. Aditya Ispat Limited

1. We have reviewed the accompanying statement of unaudited financial results of ADITYA ISPAT LIMITED, ("the Company") for the quarter ended 31<sup>st</sup> Dec, 2021 and the year to date results for the period from April 1, 2021 to Dec 31, 2021 being submitted by the Company pursuant to the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, ("the Listing Regulations").
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 and in compliance with Regulation 33 of the Listing Regulations. 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 limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, 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 Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Secunderabad

Date: 14/02/2022



For D.C.M. & Co.,

Chartered Accountants,  
FRN: 013189S

(Duli Chand Mehta)

Partner

M.No. 009715

UDIN: 22 009715 ALL6073456