



# ADITYA ISPAT LIMITED

Regd. Office & Works : Plot No. 20, Phase V, IDA, Jeedimetla, Hyderabad - 500 055.

Website : [www.adityaispat.com](http://www.adityaispat.com) e-mail : [info@adityaispat.com](mailto:info@adityaispat.com)

Udyam : TS-20-0001177 CIN : L27109TG1990PLC012099

14.11.2022

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 Half Year Ended 30<sup>th</sup> September, 2022 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> November, 2022 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, 2022.

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, 2022 as approved at the meeting of the Board of Directors held on 14.11.2022 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 Half Year Ended 30<sup>th</sup> September, 2022.
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

(Mr. SAI KUMAR AGARWAL)  
Company Secretary Cum Compliance Officer  
M No. A66822  
Encl: as above



## ADITYA ISPAT LIMITED

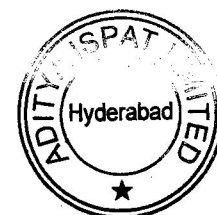
Regd. Off. Works: Plot No. 20, Phase V, IDA, Jeedimetla, Hyderabad-55

UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

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
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I	REVENUE FROM OPERATIONS	863.28	1530.87	790.38	2394.15	1598.76	4210.72
II	OTHER INCOMES	2.06	1.97	2.04	4.03	4.09	9.62
III	TOTAL INCOME (I +II)	865.34	1532.84	792.42	2398.18	1602.85	4220.34
IV	EXPENSES:						
a	Cost of Material consumed	397.83	997.48	614.60	1395.31	1219.41	3240.73
b	Purchase of stock-in-trade	267.01	344.21	63.37	611.22	213.50	492.78
c	Change in inventories of finished goods work-in-progress and stock-in-trade	46.16	(6.71)	23.01	39.45	-15.70	35.25
d	Employees benefits expenses	22.82	24.14	14.93	46.96	28.41	70.64
e	Finance Cost	71.23	76.48	42.24	147.71	85.57	184.41
f	Depreciation and amortisation expense	25.35	25.01	16.48	50.36	30.94	71.81
g	Other Expense	24.68	43.63	11.73	68.31	26.52	72.89
	Total Expenses	855.08	1504.24	786.36	2359.32	1588.64	4168.51
V	Profit before exceptional items and tax (III-IV)	10.26	28.60	6.06	38.86	14.21	51.83
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V -VI)	10.26	28.60	6.06	38.86	14.21	51.83
X	Tax Expense:						
	(1) Current Tax including short/ (excess) provision of earlier periods	-	-	1.58	-	3.70	1.90
	(2) Deferred Tax	2.72	7.44	0.28	10.16	1.54	12.38
	Total tax expense	2.72	7.44	1.86	10.16	5.24	14.28
XI	Net profit /Loss for the period after tax(IX-X)	7.54	21.16	4.20	28.70	8.97	37.55
XII	Other Comprehensive Income(OCI)						
a	Item that will not be reclassified to profit and loss Actuarial Gain/(Loss)	-	-	-	-	-	3.12
	Income Tax on Actuarial Gain/(Loss)	-	-	-	-	-	(0.81)
b	Item that will be reclassified to profit and loss Total Other Comprehensive Income	-	-	-	-	-	2.31
XIII	Total Comprehensive Income for the period (XI+XII) (Comprising Profit/(loss) for the period (after tax)	7.54	21.16	4.20	28.70	8.97	39.86
XIV	Earnings Per Share (EPS) (not annulised) (before and after extra ordinary items) (FV of Rs. 10/- each) Basic and Diluted EPS (in Rs)	0.14	0.40	0.08	0.54	0.17	0.70
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	-	-	-	-	-	511.05
	See accompanying notes to the Financial Results						

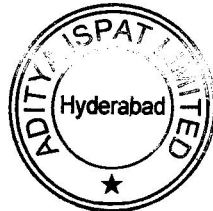


NOTES:

1. The above unaudited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 14th November, 2022. The Statutory Auditors of the Company have carried out a Limited Review of the above 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 financials 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 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 : 14.11.2022



FOR ADITYA ISPAT LTD

*S. B. Chachan*  
(S. B. CHACHAN)

MANAGING DIRECTOR

DIN 00080463

**ADITYA ISPAT LIMITED**

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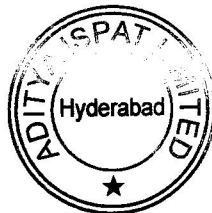
email:info@adityaispat.com

**UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER,2022.**

Sl.No	Particulars	STANDALONE AS ON	
		30.09.2022	31.03.2022
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSETS :</b>		
1	Non Current Assets		
	Property plant & Equipment	2308.44	1664.74
	Capital Work In Progress	183.94	830.82
	Financial Assets		
	Other Non-Financial Assets	51.55	56.09
	<b>Total Non Current Assets</b>	<b>2543.93</b>	<b>2551.65</b>
2	Current Assets		
	Inventories	608.03	719.67
	Financial Assets		
	Trade Receivable	1855.68	1742.81
	Cash & Cash Equivalents	11.07	6.20
	Bank Balances other than Above	4.73	4.76
	Current Tax Assets	0.80	0.80
	Other Current Assets	80.56	131.75
	<b>Total Current Assets</b>	<b>2560.87</b>	<b>2605.99</b>
	<b>TOTAL ASSETS</b>	<b>5104.80</b>	<b>5157.64</b>
<b>B</b>	<b>EQUITY AND LIABILITIES :</b>		
	Equity		
	Equity Share Capital	535.00	535.00
	Other Equity	539.75	511.05
	<b>Total Equity</b>	<b>1074.75</b>	<b>1046.05</b>
	Liabilities		
1	Non Current Liabilities		
	Financial Liabilities		
	Borrowings	1504.49	1538.32
	Provisions	7.77	7.77
	Deferred Tax Liabilities (Net)	71.49	61.33
	<b>Total Non Current Liabilities</b>	<b>1583.75</b>	<b>1607.42</b>
2	Current Liabilities		
	Financial Liabilities		
	Borrowing	2084.36	2020.86
	Trade Payables	248.37	374.80
	Other Financial Liabilities	95.40	88.30
	Other Non-Financial Liabilities	2.00	2.00
	Provisions	15.99	14.21
	Current Tax Liabilities (Net)	0.18	4.00
	<b>Total Current Liabilities</b>	<b>2446.30</b>	<b>2504.17</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5104.80</b>	<b>5157.64</b>

PLACE: HYDERABAD

Date : 14.11.2022



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, 2022**

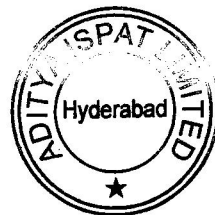
(Rs in Lakhs)

PARTICULARS	FOR THE PERIOD ENDED	FOR THE YEAR ENDED
	30-09-2022	31-03-2022
<b>A Cash Flow from Operating Activities:</b>		
<b>1 Net profit before Tax &amp; Extraordinary items</b>	38.86	51.83
<b>2 Adjustments for:</b>		
a Depreciation	50.36	71.81
b Interest & Finance Cost	140.64	182.06
c Interest Income	(0.07)	(0.56)
d Loss on sale of assets	-	-
e Remeasurement Gain/(Loss) on Defined Benefit Plans	-	3.12
<b>Operating Profit before Working Capital Changes</b>	229.79	308.26
<b>Adjustments for:</b>		
a Trade Receivables	(112.87)	(542.76)
b Short Term Loans & Advances & Other Current Assets	51.19	(21.07)
c Long Term Loans & Advances	4.54	15.07
d Inventories	111.64	(211.76)
e Long Term and Short Term Provisions	1.78	0.42
f Trade Payables and Other Current Liabilities	(119.33)	151.12
<b>Cash Generated from Operations</b>	166.74	(300.72)
Less: Direct Taxes paid	(3.82)	(11.06)
<b>Net Cash from Operating Activities</b>	162.92	(311.78)
<b>B CashFlow from Investing Activities</b>		
a Addition to Property, Plant and Equipment including CWIP	(47.18)	(339.85)
b Deletion to Property, Plant and Equipment including CWIP	-	-
c Interest Received	0.07	0.56
d Investment/redemption of Fixed Deposits	0.03	-
<b>Net Cash used in Investing Activities</b>	(47.08)	(339.29)
<b>C Cash flow from financing activities</b>		
a Interest & Finance Cost paid	(140.64)	(182.06)
b Proceeds from Long Term & Short Term Borrowings	29.67	832.12
c Proceeds from issue of Shares	-	-
<b>Net cash used in Financial activities</b>	(110.97)	650.06
Cash flow during the year	4.87	(1.01)
Cash and cash equivalents at the beginning of the year	6.20	7.21
Cash and cash equivalents at the end of the year	11.07	6.20
<b>Components of cash and cash equivalents :</b>		
Balance with banks in Current Accounts	4.78	0.91
Cash on hand	6.29	5.29
	11.07	6.20

FOR ADITYA ISPAT LTD

PLACE: HYDERABAD

Date : 14.11.2022



*S. B. Chachan*

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MANAGING DIRECTOR

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## 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, 2022.

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

(Rs. in lakhs)

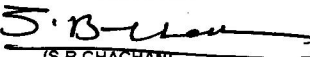
Sl No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Total Income From Operations	865.34	1532.84	792.42	2398.18	1602.85	4220.34
2	Net Profit /Loss for the Period(before tax and Exceptional items)	10.26	28.60	6.06	38.86	14.21	51.83
3	Net Profit /Loss for the Period after tax (after Exceptional items)	7.54	21.16	4.20	28.70	8.97	37.55
4	Total Comprehensive Income for the period (Comprising Profit/(loss) for the period (after tax) and other comprehensive income (after tax)	7.54	21.16	4.20	28.70	8.97	39.86
5	Paid-up equity share capital (face value of Rs. 10/- Each/-)	535 F.V.Rs.10/-	535 F.V.Rs.10/-	535 F.V.Rs.10/-	535 F.V.Rs.10/-	535 F.V.Rs.10/-	535 F.V.Rs.10/-
6	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the Previous Year)	-	-	-	-	-	511.05
7	Earnings Per Share (EPS) (FV of Rs. 10/- each) (not annulised)						
	(for continuing and discontinued operations)						
	Basic in Rs. Per Share.	0.14	0.40	0.08	0.54	0.17	0.70
	Diluted in Rs. Per Share.	0.14	0.40	0.08	0.54	0.17	0.70

### NOTES:

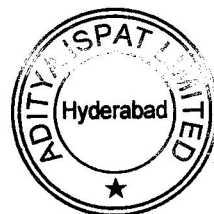
- The above unaudited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 14th November, 2022. The Statutory Auditors of the Company have carried out a Limited Review of the above results.
- The Company deals with one segment i.e Bright Steel Bars 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.
- 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.
- 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 Company will continue to closely monitor any material changes in economic conditions in future.
- Accordingly Previous period/year figures have been re-grouped/rearranged to confirm to the classification of current period, wherever necessary.
- The above is an extract of the detailed format of quarterly and half year ended 30.09.22. 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 : 14.11.2022

FOR ADITYA ISPAT LTD

  
(S.B.CHACHAN)

MANAGING DIRECTOR  
DIN 00080463



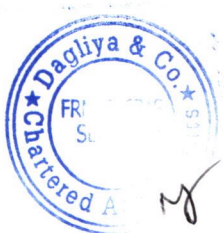


**Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the half Year ended 30<sup>th</sup> September 2022 and year to date from April 1,2022 to September 30,2022 of Aditya Ispat Limited Pursuant to the Regulation 33of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

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 and half year ended 30<sup>th</sup> September, 2022("the Statement") being submitted by the Company pursuant to the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as a ('The Listing Regulations').
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, 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, read with relevant Rules issued there under 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 (ICAI). 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 the Company's personnel 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 specified under section 143(10) of the Companies Act,2013 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.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to ah-attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the



Dagliya & Co.



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: Secunderabad  
Date: 14/11/2022

For Dagliya & Co.  
Chartered Accountants,  
FRN: 00671S  
  
(Mayank Jain)  
Partner  
M.No.225914



UDIN: 22225914BDCNOG4542