



# ADITYA ISPAT LIMITED

Regd. Office & Works : Plot No. 20, Phase V, IDA, Jeedimetla, Hyderabad - 500 055.  
Website : www.adityaispat.com e-mail : info@adityaispat.com  
Udyam : TS-20-0001177 CIN : L27109TG1990PLC012099

14.02.2024

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 2023 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, 2024 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, 2023.

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 , 2023 as approved at the meeting of the Board of Directors held on 14<sup>th</sup> February, 2024 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 , 2023.
- 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

(VARSHA PANDEY)  
COMPANY SECRETARY CUM CHIEF COMPLIANCE OFFICER  
M.NO. A72878



## ADITYA ISPAT LIMITED

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

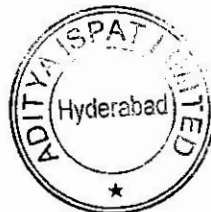
**UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

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
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
I	REVENUE FROM OPERATIONS	1186.72	1795.01	1372.00	4316.49	3766.15	5332.73
II	OTHER INCOMES	1.69	1.84	2.52	5.81	6.55	12.03
III	TOTAL INCOME (I +II)	1188.41	1796.85	1374.52	4322.30	3772.70	5344.76
IV	EXPENSES:						
a	Cost of Material consumed	682.71	280.57	103.97	1236.87	1499.28	2674.54
b	Purchase of stock-in-trade	504.43	1350.25	1048.66	2733.91	1659.88	2146.22
c	Change in inventories of finished goods work-in-progress and stock-in-trade	(159.96)	(3.16)	63.27	(139.53)	102.72	(151.22)
d	Employees benefits expenses	19.07	21.41	23.50	57.95	70.46	85.18
e	Finance Cost	75.99	73.86	82.08	230.10	229.79	297.45
f	Depreciation and amortisation expense	37.74	37.56	25.40	112.80	75.76	122.81
g	Other Expense	27.87	34.86	26.67	87.36	94.98	129.73
	Total Expenses	1187.85	1795.35	1373.55	4319.46	3732.87	5304.71
V	Profit before exceptional items and tax (III-IV)	0.56	1.50	0.97	2.84	39.83	40.05
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	0.56	1.50	0.97	2.84	39.83	40.05
X	Tax Expense:						
	(1) Current Tax including short/ (excess) provision of earlier periods	-	-	-	-	-	0.02
	(2) Deferred Tax	0.39	0.40	0.24	0.99	10.40	10.44
	Total tax expense	0.39	0.40	0.24	0.99	10.40	10.46
XI	Net profit /Loss for the period after tax(IX-X)	0.17	1.10	0.73	1.85	29.43	29.59
XII	Other Comprehensive Income(OCI)						
	a.Item that will not be reclassified to profit and loss Actuarial Gain/(Loss)	-	-	-	-	-	1.52
	Income Tax on Actuarial Gain/(Loss)	-	-	-	-	-	(0.39)
	b.Item that will be reclassified to profit and loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	1.13
XIII	Total Comprehensive Income for the period (XI+XII) (Comprising Profit/(Loss) for the period (after tax)	0.17	1.10	0.73	1.85	29.43	30.72
XIV	Earnings Per Share (EPS) (not annualised) (before and after extra ordinary items) (FV of Rs. 10/- each)						
	Basic and Diluted EPS (in Rs)	0.00	0.02	0.01	0.03	0.53	0.55
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	-	-	-	-	-	541.77
	See accompanying notes to the Financial Results						

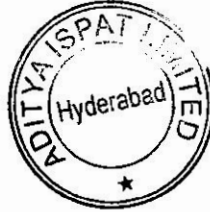


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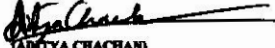
1. The above unaudited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 14th February, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the above results.
2. The Company deals with one segment i.e. Bright Steel Bars and Wires. As the Company has a single reportable segment, the segment wise disclosure requirement of Ind As 106 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. Accordingly Previous period/year figures have been re-grouped/rearranged to confirm to the classification of current period, wherever necessary.

PLACE: HYDERABAD

Date : 14.02.2024



FOR ADITYA ISPAT LTD

  
(ADITYA CHACHAN)  
MANAGING DIRECTOR  
DIN 10349309

## 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, 2023.

CIN:L27109TG1990PLCO12099      www.adityaispat.com      email:info@adityaispat.com

(Rs. in lakhs)

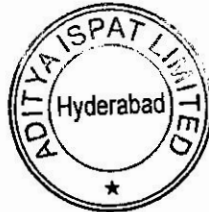
Sl No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income From Operations	1188.41	1796.85	1374.52	4322.30	3772.70	5344.78
2	Net Profit /Loss for the Period(before tax and Exceptional items)	0.56	1.50	0.97	2.84	39.83	40.05
3	Net Profit /Loss for the Period after tax (after Exceptional items)	0.17	1.10	0.73	1.85	29.43	29.59
4	Total Comprehensive Income for the period (Comprising Profit/(loss) for the period (after tax) and other comprehensive income (after tax)	0.17	1.10	0.73	1.85	29.43	30.72
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)	-	-	-	-	-	541.77
7	Earnings Per Share (EPS) (FV of Rs. 10/- each) (not annualised)						
	(for continuing and discontinued operations)						
	Basic in Rs. Per Share.	0.00	0.02	0.01	0.03	0.55	0.55
	Diluted in Rs. Per Share.	0.00	0.02	0.01	0.03	0.55	0.55

**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, 2024. 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 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 quarterly and nine months ended 31.12.23. 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 nine months ended 31.12.2023 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 : 14.02.2024



FOR ADITYA ISPAT LTD

*Aditya Chachan*  
(ADITYA CHACHAN)  
MANAGING DIRECTOR  
DIN 10349309



**Independent Auditor's Limited Review Report on unaudited financial results for the quarter ended December 31<sup>st</sup>, 2023 and year to date from April 1, 2023 to December 31, 2023 of Aditya Ispat Limited pursuant to Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors  
Aditya Ispat Limited.

1. We have reviewed the accompanying statement of unaudited financial results of **ADITYA ISPAT LIMITED** ("the Company") for the Quarter ended December 31, 2023 and year-to-date results for the period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023 ("the Statement"). This Statement being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements, 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 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 is limited 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. We have not performed an audit and 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 our 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 information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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: 14.02.2024

For Dagliya & Co.  
Chartered Accountants  
FRN:00671S

*Mayank*

Mayank Jain  
Partner  
M.No.225914



UDIN: 24225914BKCMW03422