



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. 02.2018

To
The Secretary
Dept. of Corporate Services
The Bombay Stock Exchanges 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 31.12.2017. As per Regulation 29 and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Respected Sir / Madam,

We wish to inform you that at its meeting held today i.e 13.02.2018, the Board of Directors of the Company has approved the Unaudited Financial Results for the Quarter and Nine Months Ended 31st December,2017.

Pursuant to regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015, we enclosed the following:


- 1.Statement showing the Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2017 as approved at the meeting of the Board of Directors held on 13th February, 2018 at its registered office of the Company at Plot No. 20 Phase V, IDA, Jeedimetla, Hyderabad - 500055 concluded at 17.30 Hours.
2. Limited Review Report of our Statutory Auditors in respect of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2017.
3. A copy of 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 same on your records and acknowledge the receipt.

Thanking You

Encl. as above

Yours faithfully
For ADITYA ISPAT LIMITED


S.B.CHACHAN
Managing Director
DIN No. 00080463



ADITYA ISPAT LIMITED

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

UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2017.

CIN:L2709TG1990PLC02089 www.adityaispat.com email:info@adityaispat.com

(Rs. in lacs except per share data)

Sl No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Audited)	31.03.2017 (Audited)
	INCOME						
I	REVENUE FROM OPERATIONS	523.84	439.53	817.57	1688.40	2300.37	3661.3
II	OTHER INCOMES	1.20	1.45	1.23	5.37	3.39	5.20
III	TOTAL INCOME (I + II)	525.05	440.99	818.80	1693.77	2,313.76	3666.50
	EXPENSES:						
IV	Cost of Material consumed	476.14	476.79	340.21	1171.59	1,085.54	1,528.94
V	Purchase of stock-in-trade	35.98	-	341.27	193.25	957.86	1094.59
VI	Change in inventories of finished goods, work-in-progress and stock-in-trade	(22.22)	(24.37)	25.35	-49.53	-67.55	(15.67)
VII	Employees benefits expenses	11.09	10.00	5.49	30.96	25.32	36.16
VIII	Finance Cost	30.89	30.53	30.68	93.74	85.45	120.57
IX	Depreciation and amortisation expense	10.20	10.20	9.85	30.60	29.40	39.88
X	Other Expense	17.42	34.30	57.40	129.71	177.98	274.76
	Total Expenses	519.48	497.49	810.85	1679.61	2294.00	3085.23
	V Profit before exceptional and extraordinary items and tax (I-IV)	5.58	3.54	8.30	15.22	19.70	61.27
	VI Exceptional items	-	-	-	-	-	-
	VII Profit before extraordinary items and tax (I-VI)	5.58	3.54	8.30	15.22	19.70	61.27
	VIII Extraordinary items	-	-	-	-	-	-
	IX Profit before tax (VII-VIII)	5.58	3.54	8.30	15.22	19.70	61.27
	X Tax Expense:						
	(I) Current Tax	1.11	0.79	1.60	3.25	3.75	17.04
	(II) Deferred Tax	0.43	0.50	0.75	1.47	2.18	2.23
	Total tax expense	1.54	1.29	2.35	4.72	5.93	19.27
	XI Net profit / Loss for the period after tax (IX-X)	4.04	2.26	5.95	10.52	13.83	41.98
	XII Other Comprehensive Income (OCI)						
	Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Items that will be reclassified to profit and loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
	XIII Total Comprehensive Income for the period (XI+XII)	4.04	2.26	5.95	10.52	13.83	41.98
	(Comprising profit/loss for the period (after tax))						
	XIV Earnings Per Share (EPS) (not annualised)						
	Basic and Diluted EPS (in Rs)						
	(FV of Rs. 10/- each)						
	Basic and Diluted EPS (in Rs)	0.08	0.04	0.11	0.20	0.25	0.79
	XV Paid-up equity share capital	585.00	585.00	585.00	585.00	585.00	585.00
	(Face value of Rs. 10/- Each)						
	XVI Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year						314.90
	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, 2018.
2. The Statutory Auditors have carried out a Limited review of the above financial results.
3. The Company deals with one segment i.e Bright Steel Bars and Wires.

4. Consequent to the introduction of Goods and Services Tax (GST) with effect from 1st July, 2017, Central excise, Value Added Tax (VAT), etc. have been replaced by GST. GST is not included in Gross Revenue from operations in applicable periods. In view of the aforesaid restructuring of Indirect taxes, revenue from operations for the quarter and nine months ended 31st December, 2017 are not comparable with the previous period.

5. The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2017. Financial results for the quarter and nine months ended 31st December, 2016 are in compliance with the Indian Accounting Standards (Ind AS) and this information has not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the company's affairs.

6. Statement of reconciliation of net profit under Ind AS and Indian GAAP for the quarter ended 31st December, 2016.

Particulars	Quarter Ended
	(31.12.2016)
	(Unaudited)
Net Profit as per previous Indian GAAP	5.95
Adjustment that will not be reclassified to profit and loss	-
Adjustment that will be reclassified to profit and loss	-
Total comprehensive income under Ind AS	5.95

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

PLACE: HYDERABAD
DATE: 11.02.2018

FOR ADITYA ISPAT LTD

S. B. Choudhary
S. B. CHOUDHARY
MANAGING DIRECTOR
DIN 0000463



ADITYA ISPAT LIMITED

Regd. Off. Works: Plot No. 23, Phase V, IDA, Jeedimetla, Hyderabad-58

UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017.

CIN L7230TQ2990PL032009 www.adityaispat.com email: info@adityaispat.com

Sl No.	PARTICULARS	(Rs. in lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	31.03.2017 (Audited)
1	Total Income From Operations	525.05	440.99	819.19	1690.82	2313.79	3696.50
2	Net Profit / Loss for the Period (before tax and Exceptional or Extra Ordinary Items)	5.58	3.54	8.30	15.22	19.76	61.27
3	Net Profit / Loss for the Period before tax (after Exceptional or Extra Ordinary Items)	5.58	3.54	8.30	15.22	19.76	61.27
4	Net Profit / Loss for the Period after tax (after Exceptional or Extra Ordinary Items)	4.04	2.28	5.95	10.52	13.83	41.98
5	Total Comprehensive Income for the period (Comprising Profit/(loss) for the period (after tax) and other comprehensive income (after tax))	4.04	2.28	5.95	10.52	13.83	41.98
6	Paid-up equity share capital (face value of Rs. 10/- each)	535	535	535	535	535	535
	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the Previous Year)	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-
		-	-	-	-	-	314.90
7	Earnings Per Share (EPS) (F.V of Rs. 10/- each) (not audited)						
	(for continuing and discontinued operations)						
	Basic in Rs. Per Share	0.08	0.04	0.11	0.20	0.26	0.78
	Diluted in Rs. Per Share	0.08	0.04	0.11	0.20	0.26	0.78

NOTE:

- The above unaudited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 13th, February 2018.
- The Statutory Auditors have carried out a limited review of the above financial results.
- Consequent to the introduction of Goods and Services Tax (GST) with effect from 1st July, 2017, Central excise, Value Added Tax (VAT), etc. have been replaced by GST. GST is not included in Gross Revenue from operations in applicable periods. In view of the aforesaid restructuring of indirect taxes, revenue from operations for the quarter and nine months ended 31st December, 2017 are not comparable with the previous period.
- The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2017. Financial results for the quarter and nine months ended 31st December, 2016 are in compliance with the Indian Accounting Standards (Ind AS) and this information has not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the company's affairs.
- The above is an extract of the detailed format of quarterly and nine months ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosures 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 : 13.02.2018

FOR ADITYA ISPAT LTD
S. Chachans
(S.S. CHACHANS)
MANAGING DIRECTOR
DIN 0006465



Limited Review Report

To
The Board of Directors
Aditya Ispat Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Aditya Ispat Limited ('the Company') for the quarter and nine month ended 31th December, 2017 (the "Statement") being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.

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 the 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. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('IND AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DCM & Co.
Chartered Accountants,
F.R.No.013189S



D.C.Mehta
(Proprietor)
M.No.09715
Place: Secunderabad,
Date : 13-02-2018

