



AISHWARYA TECHNOLOGIES AND TELECOM LIMITED

(FORMERLY KNOWN AS AISHWARYA TELECOM LIMITED)
CIN : L72200TG1995PLC020569



Registered Office :
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AISHWARYA TECHNOLOGIES AND TELECOM LIMITED							
1-3-1026 & 1027, SINGDARUNTA, KAWADIGUDA, HYDERABAD-500 080							
Statement of Un-Audited Results for the Quarter ended 31.12.2017							
S.No.	Particulars	Quarter Ended			For the Period Nine Months Ended		Year Ended
		31.12.2017 Un-Audited	30.09.2017 Un-Audited	31.12.2016 Un-Audited	31.12.2017 Un-Audited	31.12.2016 Un-Audited	31.03.2017 Audited
I.	Revenue from Operations	735.85	420.47	821.11	2,165.70	3,540.31	5,704.26
II.	Other Income	20.80	10.18	6.79	47.31	18.72	26.89
III.	Total income (I+II)	756.65	430.65	827.90	2,213.01	3,559.03	5,731.15
IV.	Expenses						
	(a) Cost of Materials consumed	0.84	-	(16.34)	68.11	40.39	125.93
	(b) Purchase of stock-in-trade	488.72	420.53	775.23	1,593.68	2,800.02	4,260.09
	(c) Changes in inventories of finished goods, work-in-progress and	47.16	(250.55)	(218.24)	(120.18)	(226.47)	(181.77)
	(d) Employee benefits expense	82.64	67.53	65.38	213.36	181.77	258.32
	(e) Finance Cost	43.68	28.70	57.28	99.45	143.38	157.14
	(f) Depreciation and amortisation expense	14.40	23.25	26.66	62.72	78.89	106.13
	(h) Other expenses	174.92	65.00	145.91	345.49	575.34	1,001.11
	Total Expenses	852.36	354.46	835.88	2,262.63	3,593.32	5,726.95
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	(95.71)	76.19	(7.98)	(49.62)	(34.29)	4.20
VI.	Exceptional Items	(0.91)	-	-	(3.45)	-	(1.00)
VII.	Profit / (Loss) from before tax (V-VI)	(94.80)	76.19	(7.98)	(46.17)	(34.29)	5.20
VIII.	Tax expense						
	Current Tax	-	13.43	(5.88)	17.31	10.11	5.74
	Deferred Tax	(13.98)	15.70	14.09	4.47	40.39	46.16
IX.	Net Profit / (Loss) after Tax (VII-VIII)	(80.82)	47.06	(16.19)	(67.95)	(84.79)	(46.70)
X.	Other Comprehensive Income						
	Items that will not be reclassified to Profit or Loss	(0.77)	(0.77)	(0.77)	(2.30)	(2.30)	-
	Remeasurement of Defined Benefit Plans	(1.11)	(1.11)	(1.11)	(3.33)	(3.33)	-
	Incometax on OCI	0.34	0.34	0.34	1.03	1.03	-
XI.	Total Comprehensive Income	(81.59)	46.29	(16.96)	(70.25)	(87.09)	(46.70)
XII.	Paid-up equity share capital (Face Value of Rs. 5/- per share)	1,078.20	1,078.20	1,078.20	1,078.20	1,078.20	1,078.20
XIII.	Earnings Per Equity Share of face value of Rs.5/- each						
	a) Basic & Diluted (In Rs.)	(0.38)	0.21	(0.08)	(0.33)	(0.40)	(0.22)

For AISHWARYA TECHNOLOGIES AND TELECOM LIMITED

Date: 14.02.2018
Place: Hyderabad

G. RAMA MANOHAR REDDY
MANAGING DIRECTOR
DIN: 00135900

NOTES:

- The above results were reviewed by the Audit Committee of Directors and taken on record by the Board of Directors at their meeting held on 14.02.2018
 - The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India. The Ind-AS Compliant Standard/one Financial results for the corresponding quarter ended December 31, 2016 have been stated in terms of SEBI Circular dated July, 05, 2016.
 - Reconciliation of results between previously reported (referred to as "Previous GAAP") and Ind-AS for the corresponding quarter ended December 31, 2016 is as under;
- | Particulars | Quarter ended 31st Dec, 2016 | Nine Months ended 31st Dec, 2017 |
|---|------------------------------|----------------------------------|
| Net Profit/(Loss) after Tax under Indian GAAP | (32.02) | 0.02 |
| Recording of Sales reversal | (23.14) | 15.05 |
| Provision for doubtful debts (ECL) | 60.95 | (36.65) |
| Deferred tax credit/expenses on Ind AS adjustments | (6.73) | (2.48) |
| Deferred tax on Indexation benefit on Land | - | 2.34 |
| Dividend income from Chit fund | 1.02 | 29.65 |
| Finance cost on Chit liability | (17.04) | (17.24) |
| Net Profit for the period as per Ind-AS | -16.96 | (9.31) |
| Add: Other Comprehensive Income/Remeasurement of employee benefit on gratuity | 0.77 | (2.30) |
| Total Comprehensive Income for the Period as per Ind-AS | (16.19) | (7.01) |
- The results are also available on the website of the Company www.aishwaryatechtele.com.
 - The company has one subsidiary M/s. Bhashawanth Power Projects Private Limited during the quarter there was no operations in the subsidiary. Segment wise reporting is not applicable to the company.

Place: Hyderabad
Date : 14.02.2018

For AISHWARYA TECHNOLOGIES AND TELECOM LIMITED

G. RAMA MANOHAR REDDY
MANAGING DIRECTOR
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