



# 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

Date: 13.02.2025

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, 2024 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. 13<sup>th</sup> February, 2025 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, 2024.

Pursuant to Regulation 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, 2024 as approved at the meeting of the Board of Directors held on 13<sup>th</sup> February, 2025 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, 2024.

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



CS VARSHA PANDEY  
COMPANY SECRETARY CUM COMPLIANCE OFFICER  
M.NO. A72878  
Encl: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, 2024

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
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I	REVENUE FROM OPERATIONS	1167.18	1340.47	1186.72	3575.72	4316.49	6200.95
II	OTHER INCOMES	304.51	68.15	1.69	374.08	5.81	66.77
III	TOTAL INCOME (I+II)	1471.69	1408.62	1188.41	3949.80	4322.30	6267.72
IV	EXPENSES:						
a	Cost of Material consumed	319.65	268.04	682.71	759.68	1236.87	2113.16
b	Purchase of stock-in-trade	791.58	991.56	504.43	2544.70	2733.91	3944.91
c	Change in inventories of finished goods work-in-progress and stock-in-trade	122.26	54.30	(159.96)	232.45	(139.53)	(190.09)
d	Employees benefits expenses	15.63	16.93	19.07	48.87	57.95	84.26
e	Finance Cost	49.42	66.54	75.99	185.96	230.10	298.55
f	Depreciation and amortisation expense	36.30	36.16	37.74	109.59	112.80	149.52
g	Other Expense	29.93	21.01	27.87	75.09	87.36	133.85
	Total Expenses	1364.77	1454.54	1187.85	3956.34	4319.46	6534.16
V	Profit before exceptional items and tax (III-IV)	106.92	(45.92)	0.56	(6.54)	2.84	(266.44)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	106.92	(45.92)	0.56	(6.54)	2.84	(266.44)
X	Tax Expense:						
	(1) Current Tax including short/ (excess) provision of earlier periods	-	-	-	-	-	0.24
	(2) Deferred Tax	20.73	7.75	0.39	14.62	0.99	(35.21)
	Total tax expense	20.73	7.75	0.39	14.62	0.99	(34.97)
XI	Net profit /Loss for the period after tax (IX-X)	86.19	(53.67)	0.17	(21.16)	1.85	(231.47)
XII	Other Comprehensive Income (OCI)						
	a. Item that will not be reclassified to profit and loss Actuarial Gain/(Loss)	-	-	-	-	-	12.92
	Income Tax on Actuarial Gain/(Loss)	-	-	-	-	-	(3.36)
	b. Item that will be reclassified to profit and loss Total Other Comprehensive Income	-	-	-	-	-	9.56
XIII	Total Comprehensive Income for the period (XI+XII) (Comprising Profit/(Loss) for the period (after tax)	86.19	(53.67)	0.17	(21.16)	1.85	(221.91)
XIV	Earnings Per Share (EPS) (not annualised) (before and after extra ordinary items) (FV of Rs. 10/- each)						
	Basic and Diluted EPS (in Rs)	1.61	(1.00)	0.00	(0.39)	0.03	(4.33)
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	-	-	-	-	-	319.85
	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, 2025 .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.

PLACE: HYDERABAD

Date : 13.02.2025



FOR ADITYA ISPAT LTD

A handwritten signature in black ink, appearing to read "Aditya Chachan".

ADITYA CHACHAN  
MANAGING DIRECTOR  
DIN 16349309

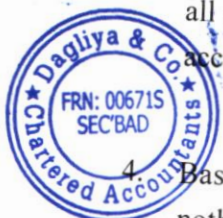


**Independent Auditor's Limited Review Report on unaudited financial results for the quarter ended December 31<sup>st</sup>, 2024 and year to date from April 1, 2023 to December 31, 2024 of Aditya Ispat Limited pursuant to Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 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, 2024 and year-to-date results for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024 ("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.

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,



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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: 13.02.2025

For Dagliya & Co.,  
Chartered Accountants  
FRN:00671S



*Mayank*

Mayank Jain  
Partner  
M.No.225914  
UDIN: 25225914BMIREU8662