





Registered Office : 1-3-1026 & 1027, Kawadiguda, Behind Hotel Marriott Courtyard, Hyderabad - 500 080, Telangana, INDIA. Tel : +91-40-2753 1324 to 28 Fax : +91-40-2753 5423 E-mail : accounting@aishwaryatechtele.com : purchase@aishwaryatechtele.com website : www.aishwaryatechtele.com

Date: 19.02.2021

To,

BSE Limited P.J. Towers, Dalal Street, Mumbai - 400001

Dear Sir/Madam,

Sub: Outcome of Board meeting held on 19.02.2021

Ref: Our Company' letters dated and 13.02.2021 and 29.01.2021

Scrip Code 532975

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Aishwarya Technologies and Telecom Limited held on Friday, 19.02.2021 at 5.00 p.m. at the registered office of the company, the following were considered and approved:

- 1. Un-audited financial results (both standalone and consolidated) for the quarter ended 31.12.2020. (Enclosed)
- 2. Limited Review Report (both standalone and consolidated) as per Regulation 33 of SEBI (LO&DR) Regulations, 2015 for the quarter ended 31.12.2020. (Enclosed)

The meeting concluded at 6.10 p.m.

This is for the information and records of the Exchange, please.

Thanking you.

Yours sincerely, For Aishwarya Technologies and Telecom Limited



D. Venkateswara Rao Whole- time Director & CFO DIN: 03616715

Encl: as above







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|           | Statement of Un-Audited Re   | sults for the Ou   | arter ended 31          | .12.2020        |  |                 |              |  |  |
|-----------|--|--|-------------------------|-----------------|--|-----------------|--------------|--|--|
|           | Surviver of OF Auditor A   | suns for the Qu  | arter ended 51          | 1.12.2020       |  | Am              | ounts in Lak |  |  |
| No.       | Particulars  | (  | Quarter Ender           | 1               | Nine Months Ended Year Ende            |                 |              |  |  |
|           |  | 31.12.2020   | 30.09.2020              | 31.12.2019      | 31.12.2020                             | 31.12.2019      | 31.03.2020   |  |  |
|           |  | Un-Audited   | Un-Audited              | Un-Audited      | Un-Audited                             | Un-Audited      | Audited      |  |  |
| I.        | Revenue from Operations  | 251.708  | 149.17                  | 514.49          | 437.300                                | 975.29          | 1,076.2      |  |  |
| II.       | Other Income   | 11.495   | 20.82                   | 18.56           | 45.856                                 | 35.25           | 55.3         |  |  |
| III.      | Total income (I+II)  | 263.203  | 169.99                  | 533.05          | 483.156                                | 1,010.54        | 1,131.5      |  |  |
| IV.       | Expenses   |  |                         |                 |  |                 |              |  |  |
|           | (a) Cost of Materials consumed   | 182.433  | 0.48                    | 0.11            | 182.298                                | 8.60            | 8.5          |  |  |
|           | (b) Purchase of stock-in-trade   | 115.296  | 188.25                  | 62.24           | 313.821                                | 793.69          | 872.6        |  |  |
|           | (c) Changes in inventories of finished goods, work-in-progress and   | (125.839)  | (73.11)                 | 403.54          | (178.842)                              | (53.95)         | 135.5        |  |  |
|           | (d) Employee benefits expense  | 87.224   | 92.89                   | 86.47           | 273.247                                | 251.25          | 355.0        |  |  |
|           | (e) Finance Cost   | 13.254   | 7.10                    | 15.01           | 46.013                                 | 41.51           | 65.2         |  |  |
|           | (f) Depreciation and amortisation expense  | 10.359   | 10.08                   | 14.33           | 30.367                                 | 42.54           | 56.8         |  |  |
|           | (h)Other expenses  | 36.837   | 45.47                   | 34.27           | 137.966                                | 163.90          | 491.8        |  |  |
|           | Total Expenses   | 319.565  | 271.16                  | 615.97          | 804.870                                | 1,247.54        | 1,985.9      |  |  |
| V.        | Profit / (Loss) before and exceptional items and Tax ( III-IV)   | (56.362)   | (101.17)                | (82.92)         | (321.714)                              | (237.00)        | (854.3       |  |  |
| _         | Exeptional Items   | -  | -                       | -               |  | -               | -            |  |  |
| VII       | Profit / (Loss) from before tax (V-VI)   | (56.362)   | (101.17)                | (82.92)         | (321.714)                              | (237.00)        | (854.3       |  |  |
|           | Tax expense  | (,   | (,                      | ()              | (                                      | ()              | (00.00       |  |  |
|           | Current Tax  | -  | -                       | -               | -                                      | -               | -            |  |  |
|           | Deferred Tax   | (15.630)   | (26.42)                 | (16.92)         | (83.923)                               | (53.93)         | (183.3       |  |  |
| IX.       | Net Profit / (Loss) after Tax (VII-VIII)   | (40.732)   | (74.75)                 | (66.00)         | (237.791)                              | (183.07)        | (671.0       |  |  |
|           | Other Comprehensive Inocme   |  |                         |                 | (                                      |                 |              |  |  |
|           | Items that will not be reclasified to Profit or Loss   |  | -                       | -               |  | -               | (8.1         |  |  |
|           | Items that will be reclasified to Profit or Loss   | -  | -                       | -               | -                                      | -               |              |  |  |
| XI        | Total Comprehensive Income   | (40.732)   | (74.75)                 | (66.00)         | (237.791)                              | (183.07)        | (662.8       |  |  |
|           | Paid-up equity share capital   | (101702)   | (1110)                  | (00100)         | ()                                     | (100101)        | (00110       |  |  |
|           | (Face Value of Rs. 5/- per share)  | 1,194.69   | 1,194.69                | 1,194.69        | 1,194.69                               | 1,194.69        | 1,194        |  |  |
| XIII      | Earnings Per Equity Share of face value of Rs.5/- each)  | 1,171.07   | 1,12 1102               | 1,171105        | .,                                     | .,              | .,           |  |  |
|           | a) Basic & Diluted ( In Rs.)   | (0.170)  | (0.31)                  | (0.28)          | (0.995)                                | (0.77)          | (2.7         |  |  |
|           | 19-02-2021<br>Hyderabad  | For AISHWARYA TECHNOLOGIES AND TELECOM LIMITED<br>D Venkateswara Rao<br>Director |                         |                 |  |                 |              |  |  |
| OTES<br>1 |  | nd taken on record   | d by the Board          | of Directors at | their meeting h                        | eld on 19-02-20 | 021          |  |  |
| 2         | 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 19-02-2021<br>The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance with the<br>recognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 read with t<br>relevant rules issued thereunder and other accounting propouncements generally accepted in India. |  |                         |                 |  |                 |              |  |  |
| 3         | <sup>3</sup> The results are also available on the webiste of the Company www.aishwaryatechtele.com<br><sup>4</sup> The Company has one subsidary M/s Bhaswanth Power Projects Private Limited during the quarter there was no operations in the subsidiary. Segment wise report<br>is not applicable to Company   |  |                         |                 |  |                 |              |  |  |
|           | Station: Hyderabad<br>Date : 19.02.2021  | For AISHWA   | D Venkatesy<br>Director | LOGIES AND T    | ELECONTENS<br>Nologies an<br>Hyderabad | Helecom         |              |  |  |







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| S.No.         Particulars         Uuarter Ended         Nine Months Ended           31.12.2020         30.09.2020         31.12.2019         31.12.2020         31.12.2020         31.12.2020         31.12.2020         31.12.2020         31.12.2020         31.12.2020         Un-Audited  |       |  |   |   |   |                                   |   |                      |  |  |  |
|--|-------|--|---|---|---|-----------------------------------|---|----------------------|--|--|--|
| No.         Particulars         Quarter Ended         Nine Months Ended           31.12.2003         31.12.2019         31.22.2019         31.22.2019         31.22.2019         31.22.2019         31.22.2019         31.22.2019 </th <th></th> <th>Statement of Un-Audited Consolida</th> <th>ted Results for</th> <th>the Quarter en</th> <th>nded 31.12.202</th> <th>20</th> <th></th> <th></th>   |       | Statement of Un-Audited Consolida  | ted Results for   | the Quarter en  | nded 31.12.202  | 20                                |   |                      |  |  |  |
| 31.12.2020         31.12.2019         31.12.2  |       |  |   |   |   |                                   | and the second se | ounts in Lal         |  |  |  |
| Un-Audited         Un-Audi  | No.   | Particulars  |   | Quarter Ender   | d   | Nine Mon                          | ths Ended   | Year Ende            |  |  |  |
| Un-Audited         Un-Audi  |       |  | 31.12.2020  | 30.09.2020  | 31.12.2019  | 31.12.2020                        | 31,12,2019  | 31.03.202            |  |  |  |
| II.       Other Income       11.495       20.82       18.560       45.856       35.250         III.       Total income (1+1)       20.320       16.999       53.069       483.156       1.010.54         (a) Cost of Materials consumed       1162.433       0.48       0.110       182.298       8.600         (b) Purchase of stock-in-trade       115.296       188.25       6.2240       313.821       793.690         (c) Changes in inventories of finished goods, work-in-progress and       (125.89)       (73.11)       40.3540       (178.842)       (33.957         (d) Employee benefits expense       13.254       7.10       15.010       46.013       41.516         (f) Depreciation and amortisation expense       30.653       25.71.16       615.980       804.870       1.247.675         (k) (b) Cher expenses       319.665       27.11.16       (237.033       (237.034       (237.034         VII.       Forti / (Loss) hefore and exceptional items and Tax (III-IV)       (56.362)       (101.177)       (82.930)       (231.714)       (237.034         VII.       Fax expense       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <th></th> <th></th> <th></th> <th></th> <th>contract the second second</th> <th></th> <th>Un-Audited</th> <th>Audited</th>   |       |  |   |   | contract the second second  |                                   | Un-Audited  | Audited              |  |  |  |
| II.       Other Income       11.495       20.82       18.560       45.856       35.250         III.       Total income (1+1)       20.320       16.999       53.069       483.156       1.010.54         (a) Cost of Materials consumed       1162.433       0.48       0.110       182.298       8.600         (b) Purchase of stock-in-trade       115.296       188.25       6.2240       313.821       793.690         (c) Changes in inventories of finished goods, work-in-progress and       (125.89)       (73.11)       40.3540       (178.842)       (33.957         (d) Employee benefits expense       13.254       7.10       15.010       46.013       41.516         (f) Depreciation and amortisation expense       30.653       25.71.16       615.980       804.870       1.247.675         (k) (b) Cher expenses       319.665       27.11.16       (237.033       (237.034       (237.034         VII.       Forti / (Loss) hefore and exceptional items and Tax (III-IV)       (56.362)       (101.177)       (82.930)       (231.714)       (237.034         VII.       Fax expense       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>  |       |  |   |   |   |                                   |   |                      |  |  |  |
| II.       Other Income       11 494       20.82       18.560       48.856       35.250         III.       Total income (I-II)       263.203       169.99       533.090       483.156       1,015.40         (a) Cost of Materials consumed       182.433       0.44       0.110       182.298       8.600         (b) Purchase of stock-in-trade       182.433       0.44       0.110       182.298       8.600         (c) Changes in inventories of finished goods, work-in-progress and       (125.389)       (73.11)       403.540       (178.842)       (23.525         (c) Finance Cost       13.254       7.100       15.010       46.013       41.313         (f) Depreciation and amortisation expense       10.359       10.088       14.330       30.367       42.540         (h)Other expenses       36.837       45.471       34.280       137.966       12.475.771         (lo) Finance Cost       -   | I.    | Revenue from Operations  | 251.708   | 149.17  | 514.490   | 437.300                           | 975.290   | 1,076.2              |  |  |  |
| IV         Expenses         Image: specific consumed         182.433         0.48         0.110         182.298         8.800           (a) Cost of Materials consumed         (15.296         188.243         0.280         0.110         182.298         8.800           (a) Changes in inventories of finished goods, work-in-progress and         (125.839)         (73.11)         40.35.40         (178.842)         (23.926           (b) Changes in inventories of finished goods, work-in-progress and         (125.839)         (73.11)         40.013         41.5.206           (c) Finance Cost         13.254         7.10         15.010         46.013         41.5.206           (h) Other expenses         36.837         45.47         34.280         137.966         163.932           Total Expense         36.837         45.47         34.280         127.966         163.932           (h) Other expenses         36.837         45.47         34.280         127.940         (237.041           VII Portif. (Loss) fore rand exceptional items and Tax (III-IV)         (65.362)         (101.17)         (82.390)         (23.1714)         (237.034           VII Portif. (Loss) fore range range         (53.62)         (101.17)         (82.939)         (23.704)         (237.034)         (33.937)         (53.910) <td>II.</td> <td>Other Income</td> <td>and the second se</td> <td></td> <td>the second second</td> <td></td> <td>35.250</td> <td>55.3</td> | II.   | Other Income   | and the second se |   | the second |                                   | 35.250  | 55.3                 |  |  |  |
| a) Cost of Materials consumed         182 433         0.48         0.110         182 298         8 600           (b) Purchase of stock-in-trade         115 296         188 25         62 240         313 821         793 690           (c) Changes in inventories of finished goods, work-in-progress and         (125 839)         103 540         (178 842)         (53 502           (d) Employce benefits expense         87 224         92 89         86 470         273 247         251 255           (i) Depreciation and amortisation expense         10.339         10.08         14 330         30.367         42 540           (h)Other expenses         36 837         45 47         74 280         137 996         160 392           (IE Expension and amortisation expense         31 9,565         271.16         615.980         804.870         1,247.570           (IE Expension and exceptional items and Tax (III-IV)         (65.362)         (101.17)         (82.930)         (221.714)         (237.034           VIE Expension all tems         - </td <td>III.</td> <td>Total income (I+II)</td> <td>263.203</td> <td>169.99</td> <td>533.050</td> <td>483.156</td> <td>1,010.540</td> <td>1,131.5</td>   | III.  | Total income (I+II)  | 263.203   | 169.99  | 533.050   | 483.156                           | 1,010.540   | 1,131.5              |  |  |  |
| (b) Purchase of stock-in-trade         115.296         188.25         62.240         313.821         793.690           (c) Changes in inventories of finished goods, work-in-progress and         (125.839)         (73.11)         403.540         (178.842)         (53.950           (d) Employee benefits expense         13.224         7.10         15.010         46.013         41.510           (f) Depreciation and amortisation expense         13.254         7.10         15.010         46.013         41.510           (h) Dher expenses         36.837         45.47         34.280         137.966         163.930           Total Expenses         319.566         271.16         615.980         884.870         1.247.570           VII Profit / (Loss) before and exceptional items and Tax (11-1V)         (56.362)         (101.17)         (82.390)         (321.714)         (237.034)           VIII Profit / (Loss) from before tax (V-VI)         (56.362)         (101.17)         (82.390)         (321.714)         (237.034)           VIII Profit / (Loss) from before tax (V-VI)         (56.362)         (101.17)         (82.392)         (53.393)           VIII Profit / (Loss) from before tax (VI-VIII)         (40.732)         (74.75)         (66.010)         (237.791)         (183.100           XI Dat Comprehensive Income   | IV. I | Expenses   |   |   |   |                                   |   |                      |  |  |  |
| (c) Changes in inventories of finished goods, work-in-progress and       (125,839)       (73,11)       403,540       (178,842)       (53,950         (d) Employce benefits expense       87,224       92,89       88,470       273,247       251,250         (i) Depreciation and amortisation expense       10,359       10,08       143,30       30,367       42,540         (h)Other expenses       36,837       45,47       34,280       137,966       163,930         Total Expenses       319,565       271,16       615,980       804,870       1,247,571         VI. Exeptional litems       - <td< td=""><td></td><td>(a) Cost of Materials consumed</td><td>182.433</td><td>0.48</td><td>0.110</td><td>182.298</td><td>8.600</td><td>8.:</td></td<>  |       | (a) Cost of Materials consumed   | 182.433   | 0.48  | 0.110   | 182.298                           | 8.600   | 8.:                  |  |  |  |
| (d) Employee benefits expense         (372,247         251,250           (e) Finance Cost         13,254         7,10         15,010         46,013         41,511           (f) Depreciation and amortisation expense         13,254         7,10         15,010         46,013         41,511           (f) Obter expenses         36,837         45,447         34,280         137,966         163,932           Total Expenses         319,565         271,16         615,980         88,4870         1,247,577           V. Profit / (Loss) before and exceptional items and Tax (III-IV)         (56,362)         (101,17)         (82,930)         (321,714)         (237,030)           VIII Profit / (Loss) from before tax (V-VI)         (56,362)         (101,17)         (82,930)         (321,714)         (237,031)           VIII Profit / (Loss) from before tax (V-VI)         (56,362)         (101,17)         (82,930)         (321,714)         (237,031)           VIII Profit / (Loss) from before tax (V-VI)         (56,362)         (101,17)         (82,930)         (321,714)         (237,031)           VIII Profit / Loss)         fer         -         -         -         -         -         -         -         -         -         -         -         -         -         -   |       | (b) Purchase of stock-in-trade   | 115.296   | 188.25  | 62.240  | 313.821                           | 793.690   | 872.0                |  |  |  |
| (d) Employee benefits expense       87 224       92 89       86 470       273 247       251 256         (e) Finance Cost       13 254       7, 10       15 010       46 013       41 510         (f) Depreciation and amortisation expense       30 367       42 544       30 367       42 544         (h)Other expenses       319,565       271,16       61 5590       804.870       1,247.577         V Profit / (Loss) before and exceptional items and Tax (III-IV)       (56.362)       (101,17)       (82.930)       (321,714)       (237.033         VI Profit / (Loss) from before tax (V-VI)       (56.362)       (101,17)       (82.930)       (321,714)       (237.033         VIII <pridit (loss)="" (v-vi)<="" before="" from="" tax="" td="">       (56.362)       (101,17)       (82.930)       (321,714)       (237.033)         VIII<pridit (loss)="" (v-vi)<="" before="" from="" tax="" td="">       (56.362)       (101,17)       (82.930)       (321,714)       (237.033)         VIII<pridit (loss)="" (vi-vii)<="" before="" from="" tax="" td="">       (56.302)       (26.42)       (16.920)       (33.923)       (53.932)         IX       Net Profit / (Loss) from to Profit or Loss       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -&lt;</pridit></pridit></pridit>   |       | (c) Changes in inventories of finished goods, work-in-progress and                       | (125,839)   | (73.11)   | 403.540   | (178,842)                         | (53,950)  | 135.:                |  |  |  |
| (c) Finance Cost         13 254         7.10         15 010         46.013         41.510           (f) Depreciation and amortisation expense         10.359         10.08         14.330         30.367         42.540           (h)Other expenses         319.565         271.16         615.980         804.870         1.247.577           V. Profit / (Loss) before and exceptional items and Tax (III-IV)         (65.6362)         (101.17)         (82.930)         (321.714)         (237.033)           VI. Exceptional items         - <td></td> <td>(d) Employee benefits expense</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>355.0</td>  |       | (d) Employee benefits expense  |   |   |   |                                   |   | 355.0                |  |  |  |
| (f) Depreciation and amortisation expense         10.359         10.08         14.330         30.367         42.544           (h)Other expenses         36.837         45.47         34.280         137.966         163.932           Total Expenses         319.565         271.16         615.980         80.4870         1.247.577           VI Profit / (Loss) before and exceptional items and Tax (III-IV)         (56.362)         (101.17)         (82.930)         (321.714)         (237.034)           VII Profit / (Loss) from before tax (V-VI)         (56.362)         (101.17)         (82.930)         (321.714)         (237.034)           VIII Profit / (Loss) from before tax (V-VI)         (56.362)         (101.17)         (82.930)         (33.1714)         (237.034)           VIII Profit / (Loss) after Tax (VII-VIII)         (15.630)         (26.42)         (16.920)         (83.923)         (53.932)           UX Net Profit / (Loss) after Tax (VII-VIII)         (40.732)         (74.75)         (66.010)         (237.791)         (183.106)           XII Profit / Loss) after Tax (VII-VIII)         (40.732)         (74.75)         (66.010)         (237.791)         (183.106)           XII Total Comprehensive Income         (40.732)         (74.75)         (66.010)         (237.791)         (183.106)  |       |  |   |   |   |                                   |   | 65.2                 |  |  |  |
| (h)Other expenses         36.837         44.947         34.280         137.966         163.932           Total Expenses         319.565         271.16         615.980         804.870         1,247.570           VP Profit /(Loss) before and exceptional items and Tax (III-IV)         (56.362)         (101.17)         (82.930)         (321.714)         (237.030           VII         Profit /(Loss) before and exceptional items and Tax (III-IV)         (56.362)         (101.17)         (82.930)         (321.714)         (237.030           VII         Profit /(Loss) from before tax (V-VI)         (56.362)         (101.17)         (82.930)         (321.714)         (237.030           VIII         Tax expense         -   | -     |  |   |   |   |                                   | 42.540  | 56.                  |  |  |  |
| Total Expenses         319.565         271.16         615.980         804.870         1.247.570           V         Profit / (Loss) before and exceptional items and Tax ( III-IV)         (56.362)         (101.17)         (82.930)         (321.714)         (237.030)           VII.         Exeptional Items         -  |       |  |   |   |   |                                   | 163.930   | 492.1                |  |  |  |
| V.       Profit / (Loss) before and exceptional items and Tax ( III-IV)       (56.362)       (101.17)       (82.930)       (321.714)       (237.030)         VI.       Exeptional Items       -  |       |  |   |   |   |                                   | 1,247.570   | 1,986.               |  |  |  |
| VI.       Exeptional items       -   |       |  | the second se   | the second se | the second |                                   | and the second se | (854.                |  |  |  |
| VII       Profit / (Loss) from before tax (V-VI)       (56.362)       (101.17)       (82.930)       (321.714)       (237.036)         VIII.       Tax expense       -<   |       |  |   |   | -   |                                   | -   |                      |  |  |  |
| VIII.       Tax expense  |       |  | (56.362)  | (101.17)  | (82,930)  | (321.714)                         | (237.030)   | (854.                |  |  |  |
| Current Tax       - <td< td=""><td></td><td></td><td>(000002)</td><td>()</td><td>(02000)</td><td>(</td><td></td><td></td></td<>  |       |  | (000002)  | ()  | (02000)   | (                                 |   |                      |  |  |  |
| Deferred Tax       (15.630)       (26.42)       (16.920)       (83.923)       (53.930)         IX. Net Profit / (Loss) after Tax (VII-VIII)       (40.732)       (74.75)       (66.010)       (237.791)       (18.100)         XO Other Comprehensive Income       -       -       -       -       -         Items that will not be reclasified to Profit or Loss       - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>   |       |  | -   | -   | -   | -                                 | -   |                      |  |  |  |
| IX.       Net Profit / (Loss) after Tax (VII-VIII)       (40.732)       (74.75)       (66.010)       (237.791)       (183.100)         X       Other Comprehensive Inocme       -  |       |  | (15.630)  | (26.42)   | (16,920)  | (83,923)                          | (53.930)  | (183.                |  |  |  |
| X       Other Comprehensive Inocme   |       |  |   |   |   |                                   |   | (671.                |  |  |  |
| Items that will not be reclasified to Profit or Loss       -       -       -         Items that will be reclasified to Profit or Loss       -       -       -         XI       Total Comprehensive Income       (40.732)       (74.75)       (66.010)       (237.791)       (183.100)         XII       Paid-up equity share capital<br>(Face Value of Rs. 5/- per share)       1,194.69       1,194.69       1,194.69       1,194.69       1,194.69       1,194.69       1,194.69       1,194.69       1,194.69       1,194.69       1,094.   |       |  |   |   |   |                                   |   |                      |  |  |  |
| Items that will be reclasified to Profit or Loss       -   |       |  |   | -   | -   |                                   | -   | (8.                  |  |  |  |
| XI       Total Comprehensive Income       (40.732)       (74.75)       (66.010)       (237.791)       (183.100)         XII       Paid-up equity share capital<br>(Face Value of Rs. 5/- per share)       1,194.69  |       |  | -   | -   | -   | -                                 | -   |                      |  |  |  |
| XII       Paid-up equity share capital<br>(Face Value of Rs. 5/- per share)       1,194.69 <t< td=""><td></td><td></td><td>(40.732)</td><td>(74.75)</td><td>(66.010)</td><td>(237.791)</td><td>(183.100)</td><td>(663.</td></t<>  |       |  | (40.732)  | (74.75)   | (66.010)  | (237.791)                         | (183.100)   | (663.                |  |  |  |
| (Face Value of Rs. 5/- per share)       1,194.69       1,04.20       1,02.20       1,02.20       1,02.20       1,02.20       1,02.20       1,02.20       1,02.20       1,02.20       1,02.20       1,04.2017 and accordingly these results have been prepared in accordance we recognition and measurent principles laid down in the Ind AS-34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 20, relevant rules issued thereunder and other accoutin  |       |  |   |   |   |                                   |   |                      |  |  |  |
| XIII       Earnings Per Equity Share of face value of Rs.5/- each)       Image: Comparison of the company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance with recognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 20 relevant rules issued thereunder and other accounting propouncements generally accepted in India.       Image: Company adopted in the webiste of the Company www.aishwaryatechtele.com         3       The results are also available on the webiste of the Company www.aishwaryatechtele.com       For AISHWARYA TECHNOLOGIES AND TELECOM LIMITED   |       |  | 1,194.69  | 1,194.69  | 1,194.69  | 1,194.69                          | 1,194.69  | 1,194                |  |  |  |
| a) Basic & Diluted (In Rs.)       (0.170)       (0.31)       (0.276)       (0.995)       (0.766)         Date:       19-02-2021       Image: For AISHWARYA TECHNOLOGIES AND TELECOM LIME       Image: Description of Descripti  | XIII  | Earnings Per Equity Share of face value of Rs.5/- each)                                  |   |   |   |                                   |   |                      |  |  |  |
| <ul> <li>Date: 19-02-2021</li> <li>Hyderabad</li> <li>D Venkateswara Rao<br/>Director</li> <li>DTES:</li> <li>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 19.02.</li> <li>The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance w<br/>recognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 20<br/>relevant rules issued thereunder and other accounting propouncements generally accepted in India.</li> <li>The results are also available on the webiste of the Company www.aishwaryatechtele.com</li> <li>Station: Hyderabad</li> </ul>   |       |  | (0.170)   | (0.31)  | (0.276)   | (0.995)                           | (0.766)   | (2.                  |  |  |  |
| <ul> <li>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 19.02.</li> <li>The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance were cognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 20 relevant rules issued thereunder and other accounting propouncements generally accepted in India.</li> <li>The results are also available on the webiste of the Company www.aishwaryatechtele.com</li> <li>Station: Hyderabad</li> </ul>   |       |  |   | For AISHWA  | RYA TECHNO  | D Venkatesw                       | Upog  | TED                  |  |  |  |
| <ul> <li>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 19.02.</li> <li>The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance were cognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 20 relevant rules issued thereunder and other accounting propouncements generally accepted in India.</li> <li>The results are also available on the webiste of the Company www.aishwaryatechtele.com</li> <li>Station: Hyderabad</li> </ul>   |       |  |   |   |   |                                   | (   | *                    |  |  |  |
| <ul> <li>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 19.02.</li> <li>The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance w recognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 20 relevant rules issued thereunder and other accounting propouncements generally accepted in India.</li> <li>The results are also available on the webiste of the Company www.aishwaryatechtele.com</li> <li>Station: Hyderabad</li> </ul>  | DTES: |  |   |   |   |                                   |   | PJ WODAN             |  |  |  |
| <ul> <li>The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance w recognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 20 relevant rules issued thereunder and other accounting propouncements generally accepted in India.</li> <li>The results are also available on the webiste of the Company www.aishwaryatechtele.com</li> <li>Station: Hyderabad</li> </ul>   | 1     |  |   |   |   |                                   |   |                      |  |  |  |
| <ul> <li>The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance w recognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 20 relevant rules issued thereunder and other accounting propouncements generally accepted in India.</li> <li>The results are also available on the webiste of the Company www.aishwaryatechtele.com</li> <li>Station: Hyderabad</li> </ul>   |       | The above results were reviewed by the Audit Committee of Directors an                   | nd taken on recor   | d by the Board  | of Directors a  | t their meeting l                 | held on 19.02.20  | )21                  |  |  |  |
| recognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 20<br>relevant rules issued thereunder and other accouting propouncements generally accepted in India.<br>3 The results are also available on the webiste of the Company www.aishwaryatechtele.com<br>Station: Hyderabad For AISHWARYA TECHNOLOGIES AND TELECOM LIMITED  |       |  |   |   |   |                                   |   |                      |  |  |  |
| Station: Hyderabad For AISHWARYA TECHNOLOGIES AND TELECOM LIMITED  |       | recognition and measurent principles laid down in the Ind AS- 34 "Inter                  | im Financial Rep  | orting" prescri   | e results have be<br>bed under Sect   | een prepared in<br>ion 133 of Com | accordance wit<br>apanies Act, 201  | h the<br>3 read with |  |  |  |
| Suntoin Typeration   | 3     | 3 The results are also available on the webiste of the Company www.aishwaryatechtele.com |   |   |   |                                   |   |                      |  |  |  |
|  |       | Station: Hyderabad   | For AISHWARYA TECHNOLOGIES AND TELECOM LIMITED  |   |   |                                   |   |                      |  |  |  |
| D Venkateswara Rao<br>Director   |       | Date : 19.02.2021  | D Venkateswara Rao  |   |   |                                   |   |                      |  |  |  |

## **CSVR & Associates**

Chartered Accountants



32, Kolla Luxuria, Kondapur, Hyderabad – 500084 Ph: 040-23551980 Email:csvrassociates@gmail.com

## Independent Auditor's Review Report on the quarterly and year to date unaudited standalone financial results of the company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

То

Board of Directors Aishwarya Technologies and Telecom Limited

We have reviewed the accompanying statement of unaudited standalone financial results of M/s. **AISHWARYA TECHNOLOGIES AND TELECOM LIMITED** (the "Company") for the quarter ended December 31, 2020 and year to date results for the period from April 1,2020 to December 31, 2020 (the "statement") attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement, which is the responsibility of the Company's Management and approved by the company's Board of Directors, 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations.2015, as amended ('Listing Regulations'). Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement 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 of interim financial information consists of making inquiries, primarily of persons 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 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.

Based on our review conducted as 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 Standards ('Ind AS') prescribed under section 133 of the Companies Act,2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Without qualifying our review, attention to the following is invited

- a) NPA with State Bank of India: The Company is having CC with SBI which has become NPA. The SARB branch of SBI has reviewed the accounts and letter under One Time Settlements Scheme has been given to settle the dues for an amount of Rs.5.85 Crores and the company is in the process of settling the dues. The amount outstanding in the books as on 31.12.2020 towards State Bank of India is 5.34 Crores.
- b) Delay in payment of Statutory Dues: The Company is irregular in paying of statutory payments like PF, ESI, PT and TDS.
- c) Old Statutory Dues: There is an amount of Rs.2.52 crores which was appearing towards outstanding statutory dues as on 31.12.2020.
- d) Confirmations: Balances in Trade Receivables and Trade Payables are subject to confirmation form the respective parties.

Place : Hyderabad Date : 19.02.2021



for CSVR & ASSOCIATES CHARTERED ACCOUNTANTS Firm Regn. No. 012121S

Gr. Venlatest

(CA.VENKATESH G.) PARTNER Membership No.239608

UDIN: 21239608AAAABI9439

CSVR & Associates Chartered Accountants



32, Kolla Luxuria, Kondapur, Hyderabad – 500084 Ph: 040-23551980 Email:csvrassociates@gmail.cor

## Independent Auditor's Review Report on the quarterly and year to date unaudited consolidated financial results of the company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To

## The Board of Directors

M/s. Aishwarya Technologies and Telecom Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s. **AISHWARYA TECHNOLOGIES AND TELECOM LIMITED** (the "Holding Company") and its subsidiaries M/s. Bhaswanth Power Projects Private Limited for the quarter ended December 31, 2020 and year to date results for the period from April 1, 2020 to December 31, 2020 (the Statement) attached herewith, being submitted by the Holding company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in India Accounting standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the companies act 2013 as amended, read with relevant rules issued thereunder and other accounting policies generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under regulation 33 (8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities.

Name of the entity Bhaswanth Power Projects Private Limited Relationship Subsidiary



Based on our review conducted and procedures performed as stated in the above and based on the consideration of review reports of the other auditors referred to in paragraph below, 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.

The statement includes the interim financial information of Bhaswanth Power Projects Private Limited, which have been provided by the management and whose interim financial information reflect total revenue of Rs. Nil and total loss before tax of Rs.Nil for the quarter ended December 31, 2020 as considered in the consolidated unaudited financial results.

Our conclusion on the Statement is not modified in respect of the above matter.

Without qualifying our review, attention to the following is invited

- a) NPA with State Bank of India: The Holding Company is having CC with SBI which has become NPA. The SARB branch of SBI has reviewed the accounts and letter under One Time Settlements Scheme has been given to settle the dues for an amount of Rs.5.85 Crores and the company is in the process of settling the dues. The amount outstanding in the holding company's books as on 31.12.2020 towards State Bank of India is 5.34 Crores.
- b) Delay in payment of Statutory Dues: The Holding Company is irregular in paying of statutory payments like PF, ESI, PT and TDS.
- c) Old Statutory Dues: There is an amount of Rs.2.52 crores which was appearing towards outstanding statutory dues as on 31.12.2020 in Holding Company
- Confirmations: Balances in Trade Receivables and Trade Payables of Holding Company are subject to confirmation form the respective parties.

Place : Hyderabad Date : 19.02.2021



for CSVR & ASSOCIATES CHARTERED ACCOUNTANTS Firm Regn. No. 012121S

> (A. Venkatsh (CA.VENKATESH G.) PARTNER Membership No.239608

UDIN: 21239608AAAABJ3864