

**ASTRA MICROWAVE PRODUCTS LIMITED**

Regd. Office : ASTRA Towers, Survey No. 12(P), Kothaguda Post, Kondapur, Hitechcity, Hyderabad, Telangana, INDIA - 500084  
Tel : +91 40 46618000, 46618001, Fax : +91 40 46618048  
Email : info@astramwp.com, website : www.astramwp.com  
CIN : L29309TG1991PLC013203

September 14, 2020

To  
The General Manager  
Department of Corporate Relations  
**BSE Limited**  
Sir Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai -400 001

To  
The Vice President,  
Listing Department  
**The National Stock Exchange of India Limited**  
Exchange Plaza  
Bandra Kurla Complex, Bandra (East)  
Mumbai 400 051

**Scrip code: 532493**

**Scrip code: ASTRAMICRO**

Dear sir,

**Sub: Submission of standalone and consolidated un-audited financial results along with the Limited Review Report for the first quarter ended 30<sup>th</sup> June, 2020 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg.**

We are sending herewith a copy of standalone and consolidated un-audited financial results along with Limited review report of our company for the first quarter ended 30<sup>th</sup> June, 2020 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The said Results has been approved and taken on record in the Meeting of Board of Directors of the company held today i.e. 14<sup>th</sup> September, 2020.

The meeting of the Board of directors commenced at 11.30 A.M and concluded at 3.10.P.M.

The above information will be made available on the Company's website [www.astramwp.com](http://www.astramwp.com).

Thanking you,

Yours truly,  
**For Astra Microwave Products Ltd**

**T.Anjaneyulu**  
Dy.G.M - Company Secretary

Works :

Unit 1 : Plot No. 12, ANRICH Industrial Estate, Bollaram, Medak Dist., Telangana State - 502 325

Unit 2 : Plot No. 56A, ANRICH Industrial Estate, Bollaram, Medak Dist., Telangana State - 502 325

Unit 3 : Sy. No. 1/1,Imarath Kancha, Raviryala (Vil), Maheshwaram (Mdl) R.R. Dist., Telangana State - 500 005

Unit 4 : Sy. No. 1/1, Plot No. 18 to 21, Imarath Kancha, Hardware Park, Raviryala (V), Maheshwaram (M) R.R. Dist., T.S. - 500 005

R&D Centre : Plot No. 51 P, Bengaluru Aerospace Park(KIADB),Survey Nos Parts of 36 to 40, Bengaluru North, K.S. - 562 149.



# Price Waterhouse Chartered Accountants LLP

The Board of Directors  
Astra Microwave Products Limited  
Astra Towers, Survey No. 12(P), Kothaguda Post,  
Kondapur, Hitech City,  
Hyderabad , Telangana- 500084

1. We have reviewed the unaudited financial results of Astra Microwave Products Limited (the "Company") for the quarter ended June 30, 2020 which are included in the accompanying statement of unaudited financial results for the quarter ended June 30, 2020 (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. 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 Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw your attention to Note 4 to the financial results, which describes the management's assessment of the impact of the outbreak of Coronavirus (COVID-19) on the business operations of the Company. In view of the uncertain economic environment, a definitive assessment of the impact on the subsequent periods is highly dependent upon circumstances as they evolve. Our opinion is not modified in respect of this matter.

For Price Waterhouse Chartered Accountants LLP  
Firm Registration Number: 012754N/N500016  
Chartered Accountants

Hyderabad  
September 14, 2020

  
Sunit Kumar Basu  
Partner  
Membership Number: 55000  
UDIN: 20055000A AAAIC9305

Price Waterhouse Chartered Accountants LLP, Unit - 2B, 8th Floor, Octave Block, Block E1, Parcel - 4, Salarpuria Sattva Knowledge City, Raidurg, Hyderabad, Telangana - 500081  
T: +91 (40) 4424 6000, F: +91 (40) 4424 6300

Registered office and Head office: Sucheta Bhawan, 11A Vishnu Digambar Marg, New Delhi 110 002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP Identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

# Price Waterhouse Chartered Accountants LLP

The Board of Directors  
Astra Microwave Products Limited  
Astra Towers, Survey No. 12(P), Kothaguda Post,  
Kondapur, Hitech City,  
Hyderabad, Telangana - 500084

1. We have reviewed the unaudited consolidated financial results of Astra Microwave Products Limited (the "Parent"), its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group"), joint venture and associate company [(refer Note 1 on the Statement)] for the quarter ended June 30, 2020 which are included in the accompanying statement of consolidated unaudited financial results for the quarter ended December 31, 2020 (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent'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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Bhavyabhanu Electronics Private Limited	-	Wholly Owned Subsidiary
Aelius Semiconductors Pte. Ltd. Singapore	-	Wholly Owned Subsidiary
Astra Foundation (Section 8 Company)	-	Wholly Owned Subsidiary
Astra Rafael Comsys Private Limited	-	Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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# Price Waterhouse Chartered Accountants LLP

6. We draw your attention to Note 5 to the financial results, which describes the management's assessment of the impact of the outbreak of Coronavirus (COVID-19) on the business operations of the Company. In view of the uncertain economic environment, a definitive assessment of the impact on the subsequent periods is highly dependent upon circumstances as they evolve. Our opinion is not modified in respect of this matter.
  
7. The consolidated unaudited financial results includes the interim financial results of 2 subsidiaries which have not been reviewed/audited by their auditors, whose interim financial results reflect total revenue of Rs 14.9 Lakhs, total net loss after tax of Rs. 23.9 Lakhs and total comprehensive loss of Rs. 24.37 Lakhs for the quarter ended June 30, 2020, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net loss after tax of Rs. 69.15 lakhs and total comprehensive loss of Rs. 69.15 Lakhs for the quarter ended June 30, 2020, as considered in the consolidated unaudited financial results, in respect of 1 joint venture, based on their interim financial results which have not been reviewed/audited by their auditors. Further as indicated in Note 7 to the financial results, the results of 1 associate has not been considered. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

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

For Price Waterhouse Chartered Accountants LLP  
Firm Registration Number: 012754N/N500016  
Chartered Accountants

Hyderabad  
September 14, 2020

  
Sunit Kumar Basu  
Partner  
Membership Number: 55000  
UDIN: 20055000AAAA1DA090

**ASTRA MICROWAVE PRODUCTS LIMITED**  
 Registered Office : Astra Towers, Sy.No: 12(P), Kothaguda Post, Kondapur,  
 Hitech City, Hyderabad, Telangana - 500084  
 CIN: L29309TG1991PLC013203

**Statement of Standalone unaudited financial results for the quarter ended June 30, 2020**

Sl. No.	Particulars	All amounts in INR lakhs, unless otherwise stated			
		Quarters ended		Year ended	
		30-Jun-20 Unaudited	31-Mar-20 Audited (Refer note 5 below)	30-Jun-19 Unaudited	31-Mar-20 Audited
<b>1</b>	<b>Income</b>				
	a) Revenue from operations	9,737.37	17,254.46	3,026.28	46,158.10
	b) Other income	257.22	658.26	85.89	1,208.92
	<b>Total income</b>	<b>9,994.59</b>	<b>17,912.72</b>	<b>3,112.17</b>	<b>47,367.02</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of materials consumed	5,198.75	14,009.26	2,437.49	32,484.82
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,746.28	(2,078.40)	(1,666.58)	(5,793.71)
	c) Employees benefits expense	1,342.00	2,045.43	1,401.25	6,617.46
	d) Finance costs	313.47	293.32	182.19	789.35
	e) Depreciation and amortisation expenses	566.36	646.82	609.45	2,532.18
	f) Other expenses	980.21	1,700.01	1,218.89	4,471.35
	<b>Total Expenses</b>	<b>10,147.07</b>	<b>16,616.44</b>	<b>4,182.69</b>	<b>41,101.45</b>
<b>3</b>	<b>Profit/(Loss) before tax (1 - 2)</b>	<b>(152.48)</b>	<b>1,296.28</b>	<b>(1,070.52)</b>	<b>6,265.57</b>
<b>4</b>	<b>Tax expenses</b>				
	- Current tax expense/(credit)	47.39	459.41	-	1,999.51
	- Deferred tax expense/(credit)	(116.43)	(249.29)	(338.20)	(467.89)
<b>5</b>	<b>Net profit/(loss) for the period (3 - 4)</b>	<b>(83.44)</b>	<b>1,086.16</b>	<b>(732.32)</b>	<b>4,733.95</b>
<b>6</b>	<b>Other comprehensive income</b>				
	Items that will not be reclassified to profit or loss				
	a) Remeasurements of post-employment benefit obligations	(14.12)	(147.97)	18.44	(112.92)
	b) Income tax relating to remeasurements of post-employment benefit obligations	3.55	-	(5.13)	28.42
	<b>Total other comprehensive income, net of tax</b>	<b>(10.57)</b>	<b>(110.72)</b>	<b>13.31</b>	<b>(84.50)</b>
<b>7</b>	<b>Total comprehensive income (5 + 6)</b>	<b>(94.01)</b>	<b>975.44</b>	<b>(719.01)</b>	<b>4,649.45</b>
<b>8</b>	Paid-up equity share capital (Rs. 2/- per equity share)	1,732.23	1,732.23	1,732.23	1,732.23
<b>9</b>	Earnings per equity share (in Rs.) (Rs. 2/- per equity share) (not annualised)				
	a) Basic	(0.10)	1.25	(0.85)	5.47
	b) Diluted	(0.10)	1.25	(0.85)	5.47

**Notes:**

- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards). Rules as amended from time to time. The above results were reviewed by Audit Committee and then approved by the Board of Directors in their meeting held on September 14, 2020. The Statutory Auditors have carried out a Limited Review of the aforesaid results.
- The Company has only one business segment i.e. it deals in RF & Microwave products and hence segment wise reporting is not applicable.
- The company has an order book of Rs. 1,392.85 Crores as at June 30, 2020 which is executable in the next 12 to 24 months period. Orders booked during the period are Rs. 10.78 Crores.



- 4 The spread of COVID-19 has severely impacted businesses around the globe. In many countries, including India, there has been severe disruption to regular business operations due to lock-downs, disruptions in transportation, supply chain, travel bans, quarantines, social distancing and other emergency measures. The Company is engaged in the business of design, development and management of sub-systems for Radio frequency and microwave systems used in defence, space, meteorology and telecommunication.

Except for the delay due to the lockdown announced by the government, the Company has managed uninterrupted services to its Customers till date and will continue the same for the next 3 to 6 weeks based on Raw Material stocks available at the plant. The Company is able to continue their operations following all precautions and compliance to COVID19 directives.

Further, the company has carried out an assessment of the following based on certain assumptions, cumulative knowledge and understanding of the business, current indicators of future economic conditions:

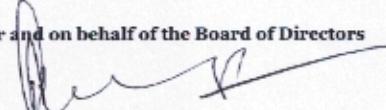
- a) Going concern - based on the available cash flows and approved annual operating plan;
- b) the recoverability of receivables – considering past experience and communication with the customers;
- c) investments in Joint venture, inventories and carrying value of property, plant and equipment - expects to recover the carrying amount of these assets as at the balance sheet date.

Based on the assessment management has concluded that there are no material adjustments required in the financial results.

Management believes that it has taken into account all the possible impact of known events arising from COVID 19 pandemic in the preparation of the financial statements. However, the impact assessment of COVID 19 is a continuing process given the uncertainties associated with its nature and duration. The company will continue to monitor any material changes to future economic conditions.

- 5 The figures for the quarter ended March 31, 2020 are the balancing figures between the audited figures for financial year ended March 31, 2020 and the published unaudited figures for nine months period ended December 31, 2019.
- 7 During the current period, the company has made a strategic investment in a company Janyu Technologies Private Limited which is assessed as an associate company to Astra Microwave Products Limited. Astra Microwave Products Limited exercises significant influence on the aforesaid company as per Ind AS 28.
- 7 Previous period/year figures have been regrouped /rearranged wherever considered necessary.

For and on behalf of the Board of Directors

  
Dr. Avinash Chander  
Chairman

Place: Hyderabad  
Date: September 14, 2020



**ASTRA MICROWAVE PRODUCTS LIMITED**  
 Registered Office : Astra Towers, Sy.No: 12(P), Kothaguda Post, Kondapur,  
 Hitech City, Hyderabad, Telangana - 500084  
 CIN: L29309TG1991PLC013203

**Statement Of Consolidated Unaudited Financial Results For The Quarter Ended June 30, 2020**

S.N No	Particulars	All amounts in INR lakhs, unless otherwise stated			
		Quarters ended		Year ended	
		30-Jun-20 Unaudited	31-Mar-20 Audited (Refer note 6 below)	30-Jun-19 Unaudited	31-Mar-20 Audited
<b>1</b>	<b>Income</b>				
	a) Revenue from operations	9,902.60	17,453.38	3,164.75	46,722.43
	b) Other income	327.15	661.15	85.89	1,215.84
	<b>Total income (a+b)</b>	<b>10,229.75</b>	<b>18,114.53</b>	<b>3,250.64</b>	<b>47,938.27</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of materials consumed	5,391.30	15,139.29	2,494.80	33,354.04
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,566.74	(3,136.98)	(1,662.97)	(6,826.71)
	c) Employees benefits expense	1,478.41	2,214.89	1,306.94	7,149.88
	d) Finance costs	329.67	308.11	195.40	846.20
	e) Depreciation and amortisation expenses	577.14	659.37	618.46	2,575.91
	f) Other expenses	1,040.54	1,765.19	1,286.18	4,796.45
	<b>Total expenses (a to f)</b>	<b>10,383.80</b>	<b>16,949.87</b>	<b>4,438.81</b>	<b>41,895.47</b>
<b>3</b>	<b>Profit before share of net profit of investment in Joint Venture accounted for using equity method and tax (1-2)</b>	<b>(154.05)</b>	<b>1,164.65</b>	<b>(1,188.17)</b>	<b>6,042.80</b>
<b>4</b>	Share of profit /(Loss) of Joint Venture accounted for using the equity method	(69.16)	49.82	(34.68)	(128.89)
<b>5</b>	<b>Profit before tax (3 - 4)</b>	<b>(223.21)</b>	<b>1,214.48</b>	<b>(1,222.85)</b>	<b>5,913.91</b>
<b>6</b>	Tax expenses				
	- Current tax expense/(credit)	48.35	459.42	-	1,999.52
	- Deferred tax expense/(credit)	(115.57)	(271.16)	(338.20)	(489.76)
<b>7</b>	<b>Net profit for the period (5 - 6)</b>	<b>(155.99)</b>	<b>1,026.22</b>	<b>(884.65)</b>	<b>4,404.15</b>
<b>8</b>	<b>Other comprehensive income</b>				
	a) Items that will not be reclassified to profit or loss				
	(i) Remeasurements of post-employment benefit obligations	(14.26)	(149.11)	19.04	(114.06)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	3.59	37.64	(5.30)	28.82
	b) Items that will be reclassified to profit or loss				
	(i) Exchange differences on translation of foreign operations	(0.47)	4.41	(1.31)	13.27
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total other comprehensive income/ (loss)</b>	<b>(11.14)</b>	<b>(107.06)</b>	<b>12.43</b>	<b>(71.97)</b>
<b>9</b>	<b>Total comprehensive income (7 + 8)</b>	<b>(167.13)</b>	<b>919.16</b>	<b>(872.22)</b>	<b>4,332.18</b>
<b>10</b>	<b>Profit for the period attributable to</b>				
	Owners of the Company	(155.99)	1,026.22	(884.65)	4,404.15
	Non-controlling interest	-	-	-	-
<b>11</b>	<b>Other Comprehensive Income/(loss) attributable to</b>				
	Owners of the Company	(11.14)	(107.06)	12.43	(71.97)
	Non-controlling interest	-	-	-	-
<b>12</b>	<b>Total Comprehensive Income attributable to</b>				
	Owners of the Company	(167.13)	919.16	(872.22)	4,332.18
	Non-controlling interest	-	-	-	-
<b>13</b>	Earnings per equity share (in				
	a) Basic	(0.18)	1.18	(1.02)	5.08
	b) Diluted	(0.18)	1.18	(1.02)	5.08
<b>14</b>	Paid-up equity share capital (Rs. 2/- per equity share)	1,732.23	1,732.23	1,732.23	1,732.23




**Notes:**

- 1 The Statement of consolidated financial results includes the results of Astra Microwave Products Limited ('the Company' or 'the Holding Company'), the following subsidiaries (collectively referred as 'the Group' hereinunder) and one joint venture:
  - (a) Bhavyabhanu Electronics Private Limited - Wholly Owned Subsidiary
  - (b) Aelius Semiconductors Pte. Ltd. Singapore - Wholly Owned Subsidiary
  - (c) Astra Foundation (Section 8 Company) - Wholly Owned Subsidiary
- 2 These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards). Rules as amended from time to time. The above results were reviewed by Audit Committee and then approved by the Board of Directors in their meeting held on June 24, 2020.
- 3 The Company has only one business segment i.e. it deals in RF & Microwave products and hence segment wise reporting is not applicable.
- 4 The company has an order book of Rs. 1,547.81 Crores as at June 30, 2020 which is executable in the next 12 to 24 months period. Orders booked during the period are Rs. 497.23 Crores.
- 5 The spread of COVID-19 has severely impacted businesses around the globe. In many countries, including India, there has been severe disruption to regular business operations due to lock-downs, disruptions in transportation, supply chain, travel bans, quarantines, social distancing and other emergency measures. The Company is engaged in the business of design, development and management of sub-systems for Radio frequency and microwave systems used in defence, space, meteorology and telecommunication.

Except for the delay due to the lockdown announced by the government, the Company has managed uninterrupted services to its Customers till date and will continue the same for the next 3 to 6 weeks based on Raw Material stocks available at the plant. The Company is able to continue their operations following all precautions and compliance to COVID19 directives.

Further, the company has carried out an assessment of the following based on certain assumptions, cumulative knowledge and understanding of the business, current indicators of future economic conditions:

- a) Going concern - based on the available cash flows and approved annual operating plan;
- b) the recoverability of receivables – considering past experience and communication with the customers;
- c) investments in Joint venture, inventories and carrying value of property, plant and equipment - expects to recover the carrying amount of these assets as at the balance sheet date.

Based on the assessment management has concluded that there are no material adjustments required in the financial results.

Management believes that it has taken into account all the possible impact of known events arising from COVID 19 pandemic in the preparation of the financial statements. However, the impact assessment of COVID 19 is a continuing process given the uncertainties associated with its nature and duration. The company will continue to monitor any material changes to future economic conditions.

- 6 \*The figures for the quarter ended March 31, 2020 are the balancing figures between the audited figures for financial year ended March 31, 2020 and the published unaudited figures for nine months period ended December 31, 2019.
- 7 During the current period, the company has made a strategic investment in a company Janyu Technologies Private Limited which is assessed as an associate company to Astra Microwave Products Limited. Astra Microwave Products Limited exercises significant influence on the aforesaid company as per Ind AS 28. For the quarter ended June 30, 2020 the impact on consolidation is considered insignificant by the management.
- 8 Previous period/year figures have been regrouped /rearranged wherever considered necessary.

For and on behalf of the Board of Directors

Dr. Avinash Chander  
Chairman

Place: Hyderabad  
Date: September 14, 2020

