



Accurate. Reliable. Innovative.

A NSE & BSE LISTED COMPANY

AAA TECHNOLOGIES LIMITED

CIN : L72100MH2000PLC128949

(An ISO 9001:2015 & ISO 27001:2013 Company)

278-280, F Wing, Solaris-1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri (E), Mumbai 400 072, INDIA

+91-22-2857 3815/16 +91-22-4015 2501 info@aaatechnologies.co.in www.aaatechnologies.co.in

Empanelled by CERT-In for IT Security Auditing Service

Date: 11th November, 2024

To,

The Manager,

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G, Bandra Kurla Complex,
Bandra (East), Mumbai-400051.

BSE LIMITED

(Listing Department)

P.J. Towers, 1st Floor,
Dalal Street, Mumbai-400001.

Symbol: AAATECH

Scrip Code: 543671

SUBJECT: Outcome of the Board Meeting held on Monday, 11th November, 2024.

**Ref: Disclosure under Regulation 30 of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sirs,

The Board of Directors in their meeting held on Monday, 11th November, 2024, *inter-alia*, considered and approved the following matters:

1. The Un-audited Financial Results of the Company for the Half year ended 30th September, 2024 along with the Statement of Asset and Liabilities and Statement of Cash Flow as on 30th September, 2024.
2. Noting of the Compliance Report for the quarter ended 30th September, 2024.

In accordance with the Regulation 33 of Listing Regulations we are enclosing herewith the followings:

1. Un-Audited Financial Results of the Company for the Half Year Ended 30th September, 2024 along with the Statement of Asset and Liabilities as at 30th September, 2024 and Cash Flow Statement as on 30th September, 2024.
2. Limited Review Report on aforesaid Financial Results.



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The Meeting commenced at 11.00 A.M. and concluded at 12.05 P.M.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

For AAA TECHNOLOGIES LIMITED

Shah Sagar Manoj

Digitally signed by

Shah Sagar Manoj

Date: 2024.11.11

12:13:39 +05'30'



SAGAR SHAH

COMPANY SECRETARY AND COMPLIANCE OFFICER

D-101, Om Fortune, 1st Floor, Behind Bank of Baroda, Jambli Gali, Borivali West, Mumbai - 400092.
Office Telephone : 022-28335993 Mobile : 9820029281
Website : www.cavandana.com Email : vandana.dodhia@gmail.com / office.cavandana@gmail.com

LIMITED REVIEW REPORT

Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Quarter and Six Months ended 30th September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
M/S AAA TECHNOLOGIES LIMITED
278-280, F Wing, Solaris 1,
Saki Vihar Road, Opp. L&T Gate No. 6,
Powai, Andheri East,
Mumbai 400 072

We have reviewed the accompanying statement of unaudited financial results of AAA Technologies Limited for the quarter and Six Months ended September 30, 2024. This 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 these financial 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 financial statements are free of material misstatement. 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.

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 accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR VANDANA V. DODHIA & CO.
CHARTERED ACCOUNTANTS



VANDANA V. DODHIA
PARTNER
MEMBERSHIP NO.: 104000
FIRM REG No: 117812W
UDIN: 24104000BKFJJD3415



Dated: 11th November, 2024
Place: **MUMBAI**

AAA TECHNOLOGIES LIMITED
CIN: L72100MH2000PLC128949


278-280, F Wing, Solaris 1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri East, Mumbai 400 072

Standalone Statement of Assets & Liabilities for the Six Months ended on 30th September 2024

PARTICULARS	RUPEES (in Lakhs)	
	AS AT	AS AT
	30-09-2024 RUPEES	31-03-2024 RUPEES
Whether results are audited or unaudited	Unaudited	Audited
I ASSETS		
1 Non Current Assets		
(a) Property, Plant and Equipment	124.78	141.46
(b) Other Intangible Assets	0.88	0.88
(c) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	0.00	0.00
(iv) Other Financial Assets	0.15	0.15
(d) Deferred Tax Assets (Net)	2.72	3.20
(e) Other Non Current Assets	0.00	0.00
Total Non Current Assets	128.53	145.69
2 Current Assets		
(a) Inventories	0.00	0.00
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	608.69	594.98
(iii) Cash and Cash Equivalents	27.36	248.44
(iv) Bank Balances other than (iii) above	2,172.56	1,802.45
(v) Loans	0.00	0.00
(vi) Other Financial Assets	107.73	115.68
(c) Current Tax Assets (Net)	0.00	19.06
(d) Other Current Assets	15.44	12.55
Total Current Assets	2,931.78	2,793.16
TOTAL ASSETS	3,060.31	2,938.85
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,282.68	1,282.68
(b) Other Equity	1,644.72	1,512.93
Total Equity	2,927.40	2,795.61
2 LIABILITIES		
2A Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Lease Liabilities	0.00	0.00
(iii) Trade Payables	0.00	0.00
(iv) Other Financial Liabilities	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred Tax Liabilities (Net)	0.00	0.00
(d) Other Non Current Liabilities	0.00	0.00
Total Non Current Liabilities	0.00	0.00
2B Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Lease Liabilities	0.00	0.00
(iii) Trade Payables	0.00	0.00
(iv) Other Financial Liabilities	0.00	0.00
(b) Other Current Liabilities	0.02	0.02
(c) Provisions	121.12	143.22
(d) Current Tax Liabilities (Net)	11.77	0.00
Total Current Liabilities	132.91	143.24
TOTAL LIABILITIES	132.91	143.24
TOTAL EQUITY AND LIABILITIES	3,060.31	2,938.85

FOR & ON BEHALF OF THE BOARD


ANJAY AGARWAL
CHAIRMAN &
MANAGING DIRECTOR
DIN:00415477


VENUGOPAL M. DHOOT
WHOLE TIME DIRECTOR
& CFO
DIN:02147946

PLACE Mumbai
DATED 11-Nov-24



Standalone Statement of Financial Results for Quarter and Six Months ended on 30th September 2024

PARTICULARS	(RUPEES in Lakhs except EPS)					
	QUARTER ENDED ON			SIX MONTHS ENDED ON		YEAR ENDED ON
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	437.26	357.18	549.60	794.44	888.65	2,379.46
II. Other Income	35.23	34.72	23.35	60.95	35.46	88.90
III. Total Income (III)	472.49	391.90	572.95	864.39	924.11	2,468.45
IV. Expenses:						
Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of Finished goods, Stock-in-Trade and work-in-progress	0.00	0.00	0.00	0.00	0.00	0.00
Employee benefits expense	199.95	187.24	151.19	387.19	290.32	686.76
Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and amortization expense	11.17	10.63	21.48	21.80	40.39	86.15
Other expenses	107.72	85.81	263.25	193.53	373.84	1,266.00
Total Expenses (IV)	318.84	283.68	435.92	602.52	704.65	2,038.91
V. Profit before exceptional items and tax (III-IV)	153.65	108.22	137.03	261.87	219.56	429.54
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit before tax (V-VI)	153.65	108.22	137.03	261.87	219.56	429.54
VIII. Tax expense						
(1) Current tax	38.39	27.09	35.31	65.48	57.48	113.85
(2) Earlier years tax	0.00	0.00	0.00	0.00	0.00	0.23
(3) Deferred tax	0.27	0.20	(0.82)	0.47	(2.22)	(5.74)
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	114.99	80.93	102.54	195.92	164.30	321.20
X Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII Profit (Loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit (Loss) for the period (IX + XII)	114.99	80.93	102.54	195.92	164.30	321.20
XIV Other Comprehensive Income						
(1) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(2) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(3) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(4) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive Income (XIV)	0.00	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income for the Period (XIII + XIV)	114.99	80.93	102.54	195.92	164.30	321.20
XVI. Earnings per equity share (not annualised):						
(1) Basic (Restated)	0.90	0.63	0.80	1.53	1.28	2.50
(2) Diluted (Restated)	0.90	0.63	0.80	1.53	1.28	2.50
XVII. Paid Up Equity Share Capital (Equity Shares of face value of Rs. 10/- each)	1282.68	1282.68	1282.68	1282.68	1282.68	1282.68
Other Equity excluding Revaluation Reserves						1,512.93


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Notes on Financial Results

1. The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meeting held on 11th November, 2024. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
2. The results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
3. The Company is engaged in single business segment
4. The Company does not have any subsidiary / associate / joint venture. Hence, the Consolidated financial statements is not applicable to the Company.
5. Previous year's / period's figure have been regrouped / rearranged wherever necessary
6. Basic and Diluted EPS has been restated after considering the Bonus shares issued on 07-08-2020 and 15-09-2022

FOR & ON BEHALF OF THE BOARD


ANJAY AGARWAL
CHAIRMAN &
MANAGING DIRECTOR
DIN:00415477

PLACE
DATED:



VENUGOPAL M. DHOOT
WHOLE TIME DIRECTOR
& CFO
DIN:02147946

Mumbai
11-Nov-24





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CIN: L72100MH2000PLC128949
278-280, F Wing, Solaris 1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri East, Mumbai 400 072

Standalone Cash Flow Statement for the Six Months ended on 30th September 2024

PARTICULARS	RUPEES (in Lakhs)		
	SIX MONTHS ENDED ON		Year Ended
	30-09-2024	30-09-2023	31-03-2024
	RUPEES	RUPEES	RUPEES
Whether results are audited or unaudited	Unaudited	Unaudited	Audited
A) Cash Flow from Operating Activities			
Profit/ (Loss) before Taxes from continuing operations	261.87	219.56	429.54
Adjustment for:			
Depreciation & Amortisation	21.80	40.39	86.15
Finance Cost	0.00	0.00	0.00
Interest Income	(69.95)	(35.64)	(85.67)
Operating Profit before Working Capital Changes	213.72	224.31	430.02
Adjustment for:			
Decrease / (Increase) in Trade Receivables	(13.71)	(16.17)	75.11
Decrease / (Increase) in Loans and Other Financial Assets	7.95	(18.74)	406.19
Decrease / (Increase) in Other current assets	(2.89)	0.06	1.50
Decrease / (Increase) in Non current- Other Financial assets	0.00	(0.04)	(0.04)
Decrease / (Increase) in Other Non current assets	0.00	0.00	0.00
(Decrease) / Increase in provisions	(22.10)	(97.68)	(83.15)
(Decrease) / Increase in other current liabilities	0.00	0.21	0.00
Cash Generated from Operations	182.97	91.95	829.63
Direct Taxes Paid (Net of Refund)	(34.64)	(5.74)	(57.91)
Net Cash Flow generated from Operating Activities	148.33	86.21	771.72
B) Cash Flow from Investing Activities			
Purchase of Property, Plant and Equipment & Intangible Assets	(5.33)	(24.40)	(26.16)
Proceed from sale of Property, Plant and Equipment & Intangible Assets	0.21	0	0.00
Interest Received	69.95	35.64	85.67
Net (Investment)/ Maturity of Fixed Deposits in Bank	(370.11)	(72.83)	(706.58)
Net Cash Flow generated from Investing Activities	(305.28)	(61.59)	(647.07)
C) Cash Flow from Financing Activities			
Proceeds from issuance of Share Capital	0.00	0.00	0.00
Finance Cost	0.00	0.00	0.00
Dividend Paid	(64.13)	(64.13)	(64.13)
Net Cash Flow used in Financing Activities	(64.13)	(64.13)	(64.13)
Net Increase in Cash and Cash Equivalents	(221.08)	(39.51)	60.52
Cash and Cash Equivalents at beginning of Year	248.44	187.92	187.92
Cash and Cash Equivalents at end of Year	27.36	148.41	248.44

FOR & ON BEHALF OF THE BOARD


ANJAY AGARWAL
 CHAIRMAN &
 MANAGING DIRECTOR
 DIN:00415477


VENUGOPAL M. DHOOT
 WHOLE TIME DIRECTOR
 & CFO
 DIN:02147946

PLACE
 DATED:

Mumbai
 11-Nov-24

