

To,

Date: 14.11.2024

BSE Limited
P.J. Towers, Dalal Street,
Mumbai-400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 14.11.2024
Scrp Code: 532975

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Telogica Limited (Formerly known as Aishwarya Technologies and Telecom Limited) held on Thursday, 14.11.2024 at 4:00 P.M at the registered office of the Company at Empire Square, Plot No 233-A, 234 & 235, 3rd Floor, Road No 36, Jubilee Hills, Hyderabad- 500 033, Telangana, the following were considered and approved:


1. Unaudited financial results for the quarter and half-year ended 30.09.2024. **(Enclosed)**
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2024. **(Enclosed)**

The meeting concluded at 5.20 p.m.

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,
For Telogica Limited (Formerly known as Aishwarya Technologies and Telecom Limited)



D. Venkateswara Rao
Wholetime Director & CFO
DIN: 03616715
Encl: As above



VENKA
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RA RAO
DEVINE
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Digitally signed by VENKATESWARA RAO
DN: cn=VENKATESWARA RAO, o=TELOGICA LIMITED, ou=TELOGICA LIMITED, email=VENKATESWARA.RAO@TELOGICA.COM, c=IN
Date: 2024.11.14 15:20:55 +05'30'

TELOGICA LIMITED

(Formerly Known as AISHWARYA TECHNOLOGIES AND TELECOM LIMITED)

(CIN: L72200TG1995PLC020569) (GST: 36AABCA6501C1ZC)

Regd. Office: Empire Square, Plot No. 233-A, 234 & 235, TF7, 3rd Floor, Road No. 36, Jubilee Hills, Hyderabad-500 033. Telangana, India.

Manufacturing Unit : Plot No. M-09, Medical Device Park, Sultanpur, Sangareddy - 502319. Telangana Tel: 08455240555

Tel : +91 40 2753 1324, 25, 26 Fax: +91 40 2753 5423

sales@telogica.com | accounts@telogica.com | purchase@telogica.com | support@telogica.com | legal@telogica.com

**STATEMENT OF UNAUDITED FINANCIALS RESULTS
FOR THE QUARTER II AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

S.No.	Particulars	(Amount in Lakhs, Except No. of Shares)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
I.	Revenue from Operations	466.00	297.89	375.98	763.89	442.86	1,785.92
II.	Other Income	9.23	5.56	-0.49	14.79	17.40	27.79
III.	Total income (I+II)	475.23	303.45	375.49	778.68	460.26	1,813.72
IV.	Expenses	-	-	-	-	-	-
	Cost of Materials consumed	-3.56	6.02	-76.05	2.46	-75.92	138.51
	Purchase of stock-in-trade	311.49	177.94	318.49	489.43	449.19	1,124.49
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-60.51	-78.63	-25.75	-139.14	-118.95	-171.84
	Employee benefits expense	94.44	84.73	46.65	179.17	86.15	186.82
	Finance Cost	9.20	9.32	19.35	18.52	27.18	114.14
	Depreciation and amortisation expense	1.95	1.88	0.74	3.83	2.71	5.95
	Other expenses	98.79	78.05	60.11	176.84	80.91	328.34
	Total Expenses	451.79	279.32	343.54	731.11	451.27	1,726.42
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	23.44	24.13	31.95	47.57	8.99	87.29
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	23.44	24.13	31.95	47.57	8.99	87.29
VIII.	Tax expense	-13.71	-45.67	6.14	-59.38	6.14	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-13.71	-45.67	6.14	-59.38	6.14	3.63
IX.	Net Profit / (Loss) after Tax (VII-VIII)	37.16	69.80	25.81	106.96	2.85	83.66
X.	Other Comprehensive Income	-	-	-	-	-	21.71
XI.	Total Comprehensive Income	37.16	69.80	25.81	106.96	2.85	105.37
XII.	Paid-up equity share capital (Face Value of Rs. 5/- per share)	1,194.70	1,194.70	1,194.70	1,194.70	1,194.70	1,194.70
XIII.	Earnings Per Equity Share of face value of Rs.5/- each)						
	a. Basic (in Rs)	0.16	0.29	0.10	0.45	0.00	0.44
	b. Diluted (in Rs)	0.07	0.14	0.10	0.21	0.00	0.44

Notes:

- The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in recognition and measurement principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies relevant rules issued thereunder and other accounting pronouncements generally accepted in India. The financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of IND AS 34.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14-11-2024 in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have carried out Limited Review of the above financials for the Quarter / Half year ended September 30, 2024.
- Board has proposed allotment of warrants to promoter and non promoter group. During the quarter ended 30th June, 2024 the company received in-principal approval from BSE towards preferential allotment of warrants. The company has passed a board resolution on 11th, May 2024 allotting the 4,25,00,000 warrants to promoter and non-promoter group at a price of Rs.8/- each.
- The results are also available on the website of the Company - <http://telogica.com/>

Place : Hyderabad
Date : 14-11-2024

For Telogica Limited
(Formerly known as Aishwarya Technologies and Telecom Limited)

VENKATESWARA RAO
WARA RAO
DEVINENI


D. VENKATESWARA RAO
Whole Time Director & CFO
DIN: 03616715



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BALANCE SHEET AS AT 30-09-2024

Particulars	Notes	(Amount in Lakhs, Except No. of Shares and EPS)	
		As at 30-09-2024	As at 31-03-2024
ASSETS:			
A. Non-Current Assets			
(a) Property, Plant and Equipment			
(b) Goodwill	3	91.67	91.65
(c) Other Intangible Assets			
(d) Financial Assets	3	0.23	0.23
(i) Investment			
(ii) Trade Receivable			
(iii) Loans			
(e) Deferred Tax Assets (Net)			
(f) Other non-current assets		1,263.45	1,204.07
Total Non - Current Assets		1,355.35	1,295.94
B. Current Assets			
Investments			
Inventories	4	-	-
Financial Assets	5	684.67	546.33
(a) Investment			
(b) Trade Receivables	6	1,307.20	975.53
(c) Cash and Cash Equivalents	7	11.07	6.01
(d) Other Financial Assets	8	128.74	113.83
Current Tax Assets		25.29	23.26
Other Current Assets	9	177.95	84.53
Total Current Assets		2,334.93	1,749.48
Total Assets		3,690.28	3,045.43
EQUITY AND LIABILITIES:			
A. Equity			
(a) Equity Share Capital	10	1,194.70	1,194.70
(b) Other Equity	11	(434.95)	(1,509.07)
Total Equity		759.75	(314.37)
B. Non-current liabilities			
(a) Financial Liability			
(i) Borrowings	13	11.34	8.81
(ii) Trade payables			
A. Total outstanding dues of micro and small enterprises			
B. Total outstanding dues of creditors other than micro and small enterprises			
(iii) Other financial liability			
(b) Employee benefit obligations	12	41.22	28.81
(c) Other non-current liabilities			
Total Non-current liabilities		52.56	37.62
C. Current Liabilities			
(a) Financial Liabilities			
(a) Borrowings	13	215.12	247.08
(b) Trade Payables	14		
(i) Total outstanding dues of micro and small enterprises			
(ii) Total outstanding dues of creditors other than micro and small enterprises		2,017.01	2,057.00
(c) Other Financial Liabilities	15	466.78	687.11
(b) Employee Benefit Obligations	12		8.78
(c) Other Current Liabilities	16	179.05	322.22
Total Current Liabilities		2,877.96	3,322.19
Total Liabilities		2,930.53	3,359.80
Total Equity and Liabilities		3,690.28	3,045.43

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VENKATESW
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Statement of Profit and Loss for the Half year ended 30-09-2024

Particulars	Notes	Half year ended	Year Ended
		30-09-2024	31-03-2024
INCOME			
Revenue from Operations	17	763.89	1,785.92
Other Income (Net)	18	14.79	27.79
Total Income		778.68	1,813.72
EXPENSES			
Cost of Materials Consumed	19	2.46	138.51
Purchase of Stock in Trade		489.43	1,124.49
Changes in Inventories of Finished Goods and Work-in-Progress	20	(139.14)	(171.84)
Employee Benefits Expense	21	179.17	186.82
Finance Costs	22	18.52	114.14
Depreciation and Amortisation Expense		3.83	5.95
Other Expenses	23	176.84	328.34
Total Expenses		731.11	1,726.42
Profit Before Exceptional Items and Tax		47.57	87.29
Exceptional Items (Net)	24	-	-
Profit Before Tax		47.57	87.29
Tax Expense			
Current Tax (MAT)		-	-
Deferred Tax		(59.38)	3.63
Total Tax Expense		(59.38)	3.63
Profit for the year		106.96	83.66
Prior period expense regarding authorised capital change			
Other comprehensive income			
A Items that will not be reclassified subsequently to profit or loss			
(a) Remeasurements of the defined benefit plans			21.71
(b) Deferred tax relating to items that will not be reclassified to profit or loss			-
Total other comprehensive income			21.71
Total comprehensive income for the year		106.96	105.37
Earnings per equity share			
(Equity shares, par value of ` 5 each)			
Basic		0.45	0.44
Diluted		0.21	0.44

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P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

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Website : www.pmurali.com

Independent Auditor's Review Report on the Quarterly/Half-yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Telogica Limited
(Formerly known as Aishwarya Technologies and telecom limited)

We have reviewed the accompanying statement of unaudited standalone financial results of **Telogica Limited (Formerly known as Aishwarya Technologies and telecom limited)** (the "Company") for the quarter ended 30th September, 2024 and for the period from 1st July 2024 to 30th September, 2024 (the "Statement") attached herewith, being submitted by the 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 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. Our responsibility is to issue a report on "the Statement" 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 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.





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Based on our review conducted as above, except for the matters stated in para 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

Outstanding Statutory Dues: The company is not regular in payment of statutory dues like PF, ESI, TDS and PT etc., The Outstanding Statutory dues up to the quarter ended 30-09-2024 is Rs. 1.27 Crores.

For P. Murali & Co
Chartered Accountants
FRN: 007257S

A. Krishna Rao
Partner
M.No.020085
UDIN: 24020085BKAVLU4901

Place: Hyderabad
Date: 14-11-2024