



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: 28th May, 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 Tuesday, 28th May, 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 Tuesday, 28th May, 2024, *inter-alia*, considered and approved the following matters:

1. The Audited Financial Results of the Company for the Year ended 31st March, 2024 along with the Statement of Cash Flow as on 31st March, 2024.
2. The Audited Financial Statements of the Company for the financial year ended March 31, 2024 and the report of auditors thereon.
3. Recommended the Final Dividend of 5% on Equity Shares for the Financial Year 2023-2024 subject to the approval of Members in the ensuing Annual General Meeting.
4. The Opening of Current Account with ICICI Bank.
5. The Re-appointment of the Statutory Auditors M/s. Vandana V Dodhia & Co., Chartered Accountants, (FRN No. 117812W) and fixing of Remuneration for the Financial Year 2024-2025.
6. The appointment of Internal Auditor and fixing of Remuneration for the Financial year 2024-2025.
7. The appointment of Secretarial Auditor and fixing of Remuneration for the Financial year 2024-2025.
8. Noted the disclosure of Interest of Directors under section 184 and Disqualification of Directors under section 164.
9. To take the noting of compliance report for the quarter ended 31st March 2024.

Winner of Maharashtra IT Awards in the field of Security

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

1. Audited Financial Results of the Company for the Year Ended 31st March, 2024 along with Cash Flow Statement as on 31st March, 2024.
2. Audit Report on aforesaid Financial Results.

The Meeting commenced at 05.00 P.M. and concluded at 06.10 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
DN: c=IN, o=Personal, title=1379,
serialNumber=935F8FC48D078005180069671848
RSA1 128G1,
2.5.4.20=f8e6e51a63c2c0853687ede5a77da2c7
933415513a6556e6ad7ca4e4c36c,
postalCode=400002, st=Maharashtra,
serialNumber=6E2919C4692002E3167879F0E665
866D197835807F214ED15AA951398933880,
cn=Shah Sagar Manoj
Date: 2024.05.28 18:22:11 +05'30'



**SAGAR SHAH
COMPANY SECRETARY AND COMPLIANCE OFFICER**



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Empanelled by CERT-In for IT Security Auditing Service

28th May, 2024

To,
The Manager- Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 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: Declaration pursuant to Regulation 33(3)(d) of the Security and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of the provisions of Regulation 33(3)(d) of the Security and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company M/s. Vandana V. Dodhia & Co. Chartered Accountants (Firm Registration Number 117812W) has issued an Audit Report (Standalone) with Unmodified Opinion on the Audited (Standalone) Financial Results of the Company for the year ended March 31, 2024.

Kindly take this Declaration on Record

Thanking You,

Yours faithfully,

For AAA TECHNOLOGIES LIMITED

Shah Sagar
Manoj

Dig. Auth signed by Shah Sagar Manoj
DN: cn=M. Sagar Manoj, title=CSO,
c=IN, o=AAA Technologies Limited, ou=AAA Technologies Limited, email=manoj@aaatechnologies.co.in, postalCode=400002, postalAddress=278-280, F Wing, Solaris-1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri (E), Mumbai 400 072, India
Date: 2024.05.28 18:22:51 +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

Independent Auditor's Report on Audited Standalone Financial Results for the Quarter and Year to Date of the Company 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

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of **AAA Technologies Limited** (the company) for the quarter and year ended March 31, 2024 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of

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our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty

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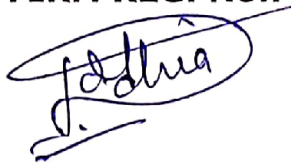
exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

FOR VANDANA V. DODHIA & CO.
CHARTERED ACCOUNTANTS
FIRM REG. No.: 117812W



VANDANA V. DODHIA
(PARTNER)
MEMBERSHIP NO.: 104000
Dated: 28th May 2024
Place: MUMBAI
UDIN: 24104000BKFJGH3954


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 year ended on 31st March 2024

PARTICULARS	RUPEES (in Lakhs)	
	AS AT	AS AT
	31-03-2024	31-03-2023
	RUPEES	RUPEES
Whether results are audited or unaudited	Audited	Audited
I ASSETS		
1 Non Current Assets		
(a) Property, Plant and Equipment	141.46	201.45
(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	0.11
(d) Deferred Tax Assets (Net)	3.20	(2.54)
(e) Other Non Current Assets	0.00	0.00
Total Non Current Assets	145.69	199.90
2 Current Assets		
(a) Inventories	0.00	0.00
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	594.98	670.09
(iii) Cash and Cash Equivalents	248.44	187.92
(iv) Bank Balances other than (iii) above	1,802.45	1,095.87
(v) Loans	0.00	0.00
(vi) Other Financial Assets	115.68	521.87
(c) Current Tax Assets (Net)	19.06	75.23
(d) Other Current Assets	12.55	14.05
Total Current Assets	2,793.16	2,565.03
TOTAL ASSETS	2,938.85	2,764.93
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,282.68	1,282.68
(b) Other Equity	1,512.93	1,255.86
Total Equity	2,795.61	2,538.54
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	143.22	226.37
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Current Liabilities	143.24	226.39
TOTAL LIABILITIES	143.24	226.39
TOTAL EQUITY AND LIABILITIES	2,938.85	2,764.93

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 28-May-24

AAA TECHNOLOGIES LIMITED
CIN: L72100MH2000PLC128949

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

Standalone Statement of Financial Results for Quarter and Year ended on 31st March 2024

(RUPEES in Lakhs except EPS)


PARTICULARS	QUARTER ENDED ON					
	31-03-2024		31-12-2023		31-03-2023	
	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited
Whether results are audited or unaudited						
I. Revenue from operations	939.92	550.89	1,199.32	2,379.46	2,300.04	
II. Other Income	28.46	25.07	17.44	88.99	50.96	
III. Total Income (I+II)	968.38	575.96	1,216.76	2,468.45	2,351.00	
IV. Expenses:						
Cost of material consumed	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	
Changes in inventories of Finished goods, Stock-in-Trade and work-in-progress	0.00	0.00	0.00	0.00	0.00	
Employee benefits expense	187.46	208.96	256.24	686.76	543.80	
Finance costs	0.00	0.00	0.00	0.00	0.00	
Depreciation and amortization expense	22.92	22.84	10.54	86.15	21.37	
Other expenses	743.28	148.88	843.12	1,266.00	1,402.46	
Total Expenses (IV)	953.68	380.68	1,109.90	2,038.91	1,967.63	
V. Profit before exceptional items and tax (III-IV)	14.70	195.28	106.86	429.54	383.37	
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	
VII. Profit before tax(V-VI)	14.70	195.28	106.86	429.54	383.37	
VIII. Tax expense						
(1) Current tax	5.21	51.16	22.95	113.85	91.89	
(2) Earlier years tax	0.23	0.00	0.00	0.23	0.04	
(3) Deferred tax	(1.75)	(1.77)	3.95	(5.74)	4.60	
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	11.01	145.89	79.96	321.20	286.84	
X Profit (Loss) from discontinuing operations	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	
XII Profit (Loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	
XIII Profit (Loss) for the period (IX + XII)	11.01	145.89	79.96	321.20	286.84	
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	
(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	
(3) Items that will be reclassified to profit or loss	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	
Total Other Comprehensive Income (XIV)	0.00	0.00	0.00	0.00	0.00	
XV Total Comprehensive Income for the Period (XIII + XIV)	11.01	145.89	79.96	321.20	286.84	
XVI. Earnings per equity share (not annualised):						
(1) Basic (Restated)	0.08	1.14	0.62	2.50	2.24	
(2) Diluted (Restated)	0.08	1.14	0.62	2.50	2.24	
XVII. Paid Up Equity Share Capital (Equity Shares of face value of Rs. 10/- each)	1282.68	1282.68	1,282.68	1282.68	1,282.68	
Other Equity excluding Revaluation Reserves	1,512.93		1,255.86	1,512.93	1,255.86	




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 28th May, 2024.
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. Previous year's / period's figure have been regrouped / rearranged wherever necessary
5. 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




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

PLACE
DATED:

Mumbai
28-May-24

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 Cash Flow Statement for the year ended on 31st March 2024

PARTICULARS	RUPEES (in Lakhs)	
	Year Ended 31-03-2024 RUPEES	Year Ended 31-03-2023 RUPEES
A) Cash Flow from Operating Activities		
Profit/ (Loss) before Taxes from continuing operations	429.54	383.37
Adjustment for:		
Depreciation & Amortisation	86.15	21.37
Finance Cost	0.00	0.00
Interest Income	(85.67)	(45.63)
Operating Profit before Working Capital Changes	430.02	359.11
Adjustment for:		
Decrease / (Increase) in Trade Receivables	75.11	247.65
Decrease / (Increase) in Loans and Other Financial Assets	406.19	23.64
Decrease / (Increase) in Other current assets	1.50	(8.63)
Decrease / (Increase) in Non current- Other Financial assets	(0.04)	0.00
Decrease / (Increase) in Other Non current assets	0.00	0.00
(Decrease) / Increase in provisions	(83.15)	(46.70)
(Decrease) / Increase in other current liabilities	0.00	0.02
Cash Generated from Operations	829.63	575.09
Direct Taxes Paid (Net of Refund)	(57.91)	(85.64)
Net Cash Flow generated from Operating Activities	771.72	489.45
B) Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment & Intangible Assets	(26.16)	(129.69)
Proceed from sale of Property, Plant and Equipment & Intangible Assets	0.00	0.00
Interest Received	85.67	45.63
Net (Investment)/ Maturity of Fixed Deposits in Bank	(706.58)	(743.83)
Net Cash Flow generated from Investing Activities	(647.07)	(827.89)
C) Cash Flow from Financing Activities		
Proceeds from issuance of Share Capital	0.00	0.00
Finance Cost	0.00	0.00
Dividend Paid	(64.13)	(42.76)
Net Cash Flow used in Financing Activities	(64.13)	(42.76)
Net Increase in Cash and Cash Equivalents	60.52	(381.20)
Cash and Cash Equivalents at beginning of Year	187.92	569.12
Cash and Cash Equivalents at end of Year	248.44	187.92

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
 28-May-24