



Date: 6th January 2023

To,
Department of Corporate Services
BSE LIMITED,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI - 400 001

Dear Sir,

Sub: -Revised Un-Audited results for the quarter ended 30.09.2022
Scrip Code: 517429

We have received query from your good office in the Email dated 30.12.2022 regarding the Un- audited financials results for the second quarter ended September 30th, 2022.

With reference to the above cited subject, we would like to inform you that in the outcome of the Meeting held on 14th day of November, 2022 because of some technical and clerical error Profit Before Tax Not Tallying (Profit Before Tax Figures of Standalone Segment Results are mismatch with Profit Before Tax Figures given in Financial Results), due to this there is no change in the Profit Before Tax of the quarter.

We are herewith enclosing the revised result for the Second Quarter ended 30.09.2022 after necessary changes as mentioned in the email.

This is for your information & records.

Thanking You,

Yours Truly,
For, ATHENA GLOBAL TECHNOLOGIES LIMITED

DIVYA
AGRAWAL

Digitally signed by
DIVYA AGRAWAL
Date: 2023.01.06
11:10:06 +05'30'

DIVYA AGRAWAL
COMPANY SECRETARY & COMPLIANCE OFFICER
M NO. A48143

Athena Global Technologies Limited.

CIN: L74140TG1992PLC014182

Regd. Off: NCC Building, 3rd Floor, Western Wing, Madhapur, Hyderabad-500081.INDIA

Ph + (91) 40 23119633 Fax + (91) 40 23119614 www.athenaglobaltechnologies.com

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ATHENA GLOBAL TECHNOLOGIES LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2022.

(Rs in Lakhs except for EPS in Rupees)

Particulars	THREE MONTHS ENDED			Half Year Ended		Year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Income						
Revenue from operations	217.91	362.50	447.40	580.41	846.96	1,782.86
Other Income	46.76	22.84	70.78	69.60	214.66	920.19
II. Total Revenue (I + II)	264.68	385.34	518.18	650.02	1,061.62	2,703.05
III. Expenses:						
Cost of goods Sold	43.55	120.56	0.19	164.11	0.19	294.61
Employee benefits expense	146.50	161.86	191.80	308.36	400.36	777.00
Finance cost	156.29	132.77	157.88	289.06	250.28	915.43
Depreciation and amortization expense	9.04	8.99	8.20	18.03	16.38	33.88
Other expenses	206.01	47.01	66.72	253.02	210.28	586.05
IV. Total Expenses	561.39	471.19	424.79	1,032.58	877.49	2,606.96
V. Profit/(Loss) before exceptional items and tax (III - IV)	(296.71)	(85.85)	93.39	(382.56)	184.13	96.09
VI. Exceptional Items						
VII. Profit/(Loss) before tax (V-VI)	(296.71)	(85.85)	93.39	(382.56)	184.13	96.09
VIII. Tax expense:						
(1) Current tax	-	-	10.88	-	44.26	18.30
(2) Deferred tax	5.51	(30.24)	1.40	(24.73)	(24.31)	(54.75)
IX. Profit/(Loss) for the period (VII-VIII)	(302.22)	(55.61)	81.11	(357.83)	164.18	132.54
X. Other Comprehensive Income						
(a) (i) Items that will not be reclassified to profit or loss						
(ii) Tax on items that will not be reclassified to profit or loss						
(b) (i) Items that will be reclassified to profit or loss.	(26.74)	-6.55	-4.01	-33.29	-1.74	12.06
(ii) Income tax relating to items that will be reclassified to profit or loss	(26.74)	-6.55	-4.01	(33.29)	-1.74	12.06
Total Other Comprehensive income	(26.74)	-6.55	-4.01	(33.29)	-1.74	12.06
XI. Total Comprehensive Income for the period (IX+X)	(328.96)	(62.16)	77.10	(391.12)	162.44	144.61
XII. Equity Share Capital:	1,275.00	1,275.00	1,185.00	1,275.00	1,185.00	1,275.00
(Rs.10/- per Equity Share)						
Other Equity				954.14	-201.37	(36.83)
XIII. Earning per equity share:						
(1) Basic	-2.37	-0.44	0.64	-2.81	1.29	1.04
(2) Diluted	-2.26	-0.42	0.61	-2.67	1.23	0.99




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Notes:

1) The financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

2) The aforementioned results are reviewed by the Audit Committee of the Board and subsequently taken on record by the board of directors at its meeting held on 14.11.2022.

3) Other Income includes Accrued Interest of Rs. 15.62 lacs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs. 9.77 lacs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for quarter ended on 30.09.2022 and Accrued Interest of Rs. 24.47 lacs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs. 15.26 lacs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for the half year ended on 30th September, 2022.

4) Estimated Uncertainty:

The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables & inventories. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.

5) Figures for the previous year/period have been regrouped/reclassified where ever necessary to confirm to the current year's/period's presentation.

6) The results for the quarter and half year ended 30.09.2022 are also available on the Bombay Stock Exchange website and on the Company's website i.e. www.bseindia.com and www.athenagt.com

Place : Hyderabad
Date : 14th Nov, 2022

For Athena Global Technologies Ltd



(M.Satyendra)
Chairman & Managing Director

ATHENA GLOBAL TECHNOLOGIES LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED 30TH SEPT, 2022.

(Rs in Lakhs except for EPS in Rupees)

Particulars	Three Months Ended			Half Year Ended		Year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Income						
Revenue from operations	182.01	478.06	594.10	660.07	1,139.37	2,010.93
Other Income	23.34	8.53	70.66	31.87	216.14	915.42
Total Revenue (I + II)	205.34	486.59	664.76	691.94	1,355.51	2,926.35
II. Expenses:						
Cost of goods Sold	180.07	226.68	125.95	406.75	253.11	495.09
Employee benefits expense	258.97	278.78	306.47	537.75	599.07	1,215.47
Finance cost	159.15	136.67	163.46	295.82	256.72	936.59
Depreciation and amortization expense	28.33	26.59	14.17	54.92	28.54	57.22
Other expenses	366.26	151.64	162.94	517.90	398.63	1,062.35
Total Expenses	992.77	820.35	772.98	1,813.13	1,536.06	3,766.73
V. Profit/(Loss) before exceptional items and tax (III - IV)	(787.43)	(333.76)	(108.22)	(1,121.19)	(180.55)	(840.38)
VI. Exceptional Items						
VII. Profit/(Loss) before tax (V-VI)	(787.43)	(333.76)	(108.22)	(1,121.19)	(180.55)	(840.38)
VIII. Tax expense:						
(1) Current tax	-	-	10.88	-	44.26	18.30
(2) Deferred tax	1.13	(34.86)	(1.08)	(33.73)	(26.57)	(42.02)
IX. Profit/(Loss) for the period (VII-VIII)	(788.57)	(298.90)	(118.02)	(1,087.47)	(198.25)	(816.66)
X. Other Comprehensive Income						
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	12.94
(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	-
(b) (i) Items that will be reclassified to profit or loss.	(26.74)	(6.55)	(4.01)	(33.29)	(1.74)	12.06
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive income	(26.74)	(6.56)	(4.01)	(33.29)	(1.74)	25.00
XI. Total Comprehensive Income for the period (IX+X)	(815.31)	(305.45)	(122.03)	(1,120.76)	(199.99)	(791.66)
XII. Equity Share Capital:	1,275.00	1,275.00	1,185.86	1,275.00	1,185.86	1,275.00
(Rs.10/- per Equity Share)						
Other Equity				(181.21)	(595.33)	(467.80)
Total Comprehensive Income attributable to:						
a) Owners of the company	(742.58)	(283.03)	(111.15)	(1,090.11)	(182.15)	(725.87)
b) Non Controlling Interest	(72.73)	(22.42)	(10.89)	(30.65)	(17.84)	(65.79)
XIII. Earning per equity share:						
(1) Basic	(6.39)	(2.40)	(0.96)	(8.79)	(1.57)	(6.21)
(2) Diluted	(6.09)	(2.28)	(0.91)	(8.38)	(1.49)	(5.92)




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Notes:

1) The financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards) (Amendment) Rules, 2016.

2) The aforementioned results are reviewed by the Audit Committee of the Board and subsequently taken on record by the board of directors at its meeting held on 14.11.2022.

3) **Estimated Uncertainty:**

The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables & inventories. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.

4) Figures for the previous year/period have been regrouped/reclassified where ever necessary to confirm to the current year's/period's presentation.

5) The results for the quarter ended 30.09.2022 are also available on the Bombay Stock Exchange website and on the Company's website i.e. www.bseindia.com and www.athenagt.com

Place : Hyderabad

Date : 14th Nov, 2022

For Athena Global Technologies Ltd



(M.Satyendra)
Chairman & Managing Director

A handwritten signature in blue ink, appearing to read "M. Satyendra".

ATHENA GLOBAL TECHNOLOGIES LIMITED
Standalone Statement of Assets and Liabilities

Particulars	(Rs.in Lakhs)	
	30.09.2022 (Unaudited)	31.03.2022 (Audited)
Assets		
Non-current Assets		
(a) Property, Plant and Equipment	301.84	319.47
(b) Capital Work-In-Progress	55.53	55.53
(c) Intangibles under Development	37.04	89.89
(d) Financial Assets		
(i) Investments	4,818.74	4,818.74
(iii) Other Financial Assets	52.17	80.02
(e) Deferred tax asset	92.55	117.28
	5,357.86	5,480.93
Current assets		
(a) Inventories	3.40	7.03
(b) Financial Assets		
(i) Trade Receivables	1,092.37	899.49
(ii) Loans and Advances	1,255.42	356.72
(ii) Cash and Cash Equivalents	1.64	6.72
(iii) Other Financial Assets	446.00	386.52
(c) Current Tax Assets (Net)	181.15	177.83
(d) Other Current Assets	98.97	67.00
	3,078.94	1,901.31
TOTAL	8,436.80	7,382.24
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,275.00	1,275.00
(b) Other Equity	-320.86	-36.83
	954.14	1,238.17
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,934.08	3,711.51
(ii) Other Financial Liabilities	1,150.48	499.32
(b) Other Non-current Liabilities	24.26	63.72
(c) Employee benefit obligations	46.83	51.72
	5,155.65	4,326.27
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,184.78	803.59
(ii) Other Financial Liabilities	473.92	330.87
(b) Current tax Liabilities	18.30	18.30
(c) Other Current Liabilities	617.61	632.58
(d) Employee benefit obligations	32.41	32.41
	2,327.01	1,817.75
TOTAL	8,436.80	7,382.19



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ATHENA GLOBAL TECHNOLOGIES LIMITED
Consolidated Statement of Assets and Liabilities

(Rs.in Lakhs)

Particulars	30.09.2022 (Unaudited)	31.03.2022 (Audited)
Assets		
Non-current Assets		
(a) Property, Plant and Equipment	406.69	414.62
(b) Other Intangibles	3,425.06	3,516.31
(c) Capital Work-In-Progress	55.53	55.53
(d) Intangibles under Development	2,152.46	1,840.28
(e) Financial Assets		
(i) Other Financial Assets	52.17	80.02
(ii) Loans and Advances	6.12	-
(f) Deferred tax asset	77.09	92.83
(g) Other Non-current Assets	1.41	7.23
	6,176.54	6,006.82
Current assets		
(a) Inventory	6.63	14.66
(b) Financial Assets		
(i) Trade Receivables	662.86	750.06
(ii) Cash and Cash Equivalents	6.78	11.80
(iii) Loans and Advances	-	-
(iv) Other Financial Assets	446.00	395.87
(c) Current Tax Assets (Net)	181.15	177.83
(d) Other Current Assets	475.52	371.81
	1,778.92	1,722.02
	7,955.46	7,728.84
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,275.00	1,275.00
(b) Other Equity	-1,456.21	-467.80
(c) Money Received against Share Warrants	-	-
	-181.21	807.20
Non- Controlling Interest		
	52.80	76.81
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,993.84	3,719.25
(ii) Other Financial Liabilities	1,172.22	526.73
(b) Other Non-current Liabilities	36.86	69.51
(c) Employee benefit obligations	46.83	73.95
	5,249.75	4,389.44
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,146.40	809.80
(ii) Trade Payables	-330.19	104.52
(iii) Other Financial Liabilities	506.57	669.17
(b) Current Tax Provision	18.30	18.30
(c) Other Current Liabilities	1,454.30	810.64
(d) Provisions	38.74	42.96
	2,834.12	2,455.39
TOTAL	7,955.46	7,728.84

Athena Global Technologies Limited.

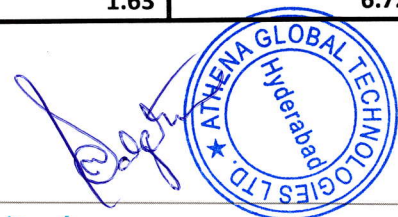
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ATHENA GLOBAL TECHNOLOGIES LIMITED		
STANDALONE CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30th September, 2022		
All amounts in Lakhs. unless otherwise stated		
Particulars	30.09.2022	31.03.2022
Cash Flows from Operating Activities		
Net profit/(loss) before tax	(382.56)	96.09
Adjustments for :		
Depreciation and amortization expense	16.38	33.88
Provision for doubtful debts/advances/ impairment	(49.97)	108.24
Payables written off	-	(220.17)
Non - Cash Ind As Adjustment		(11.35)
Finance cost	289.06	915.43
Other comprehensive income (net of tax)	(26.74)	16.15
Operating profit before working capital changes	(153.83)	938.26
Movements in Working Capital		
(Increase)/Decrease in Inventories	3.63	143.89
(Increase)/Decrease in Trade Receivables	(142.91)	(619.44)
(Increase)/Decrease in Other financial assets	(958.18)	(497.31)
(Increase)/Decrease in Other Current Assets	(31.97)	(0.08)
Increase/(Decrease) in Other financial liabilities	143.05	(89.26)
Increase/(Decrease) in Other Current liabilities	(14.98)	(25.29)
Changes in Working Capital	(1,001.36)	(1,087.50)
Cash generated from operations	(1,155.19)	(149.24)
Incometax paid	(3.32)	(0.54)
Net Cash from operating activities	(1,158.51)	(149.78)
Cash flows from Investing Activities		
Profit on sale of Intangibles		
Purchase of Fixed Assets (Including CWIP)	(0.39)	(71.72)
Increase in Investments		(982.14)
Net Cash used in Investing Activities	(0.39)	(1,053.86)
Cash flows from/(used in) Financing Activities		
Amount received against share warrents	107.10	356.56
Finance cost	(289.06)	(915.43)
Proceeds from Long term borrowings	222.57	3,700.81
Proceeds from/(Repayment of) Short-term borrowings	381.19	(120.76)
Increase/(Decrease) in Other Non-Current liabilities	(44.35)	(114.38)
Changes in other financial liabilities	776.36	(1,741.77)
Net Cash used in Financing Activities	1,153.82	1,165.04
Net Increase/(Decrease) in cash and cash equivalents	(5.08)	(38.59)
Cash and Cash equivalents at the beginning of the year	6.72	45.31
Cash and Cash equivalents at the ending of the year	1.63	6.72



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Athena

Knowledge. Performance.

ATHENA GLOBAL TECHNOLOGIES LIMITED CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER ENDED 30th Sept, 2022

All amounts in Lakhs unless otherwise stated

Particulars	30.09.2022	31.03.2022
Cash Flows from Operating Activities		
Net profit/(loss) before tax	(1,121.19)	(840.38)
Adjustments for :		
Loss of Subsidiary belongs to Minority Share Holders	(30.65)	(69.84)
Depreciation and amortization expense	28.33	57.22
Provision for doubtful debts/advances/ impairment	(49.97)	108.24
Finance cost	256.72	936.59
Payables Written off	-	(220.17)
Bad debts written off	-	3.06
Provision for gratuity and Leave encashment	-	(11.35)
Other Comprehensive Income (net of tax)	(1.74)	25.00
Operating profit before working capital changes	(918.50)	(11.62)
Movements in Working Capital		
(Increase)/Decrease in Inventories	8.03	149.01
(Increase)/Decrease in Trade Receivables	137.17	(368.01)
(Increase)/Decrease in Other financial assets	(22.28)	(141.27)
(Increase)/Decrease in Other Current Assets	(103.71)	(138.36)
Increase/(Decrease) in Trade Payables	(434.71)	62.55
Increase/(Decrease) in Other financial liabilities	(162.60)	(237.66)
Increase/(Decrease) in Other Current liabilities	639.45	272.23
Changes in Working Capital	61.35	(401.51)
Cash generated from operations	(857.15)	(413.12)
Taxes Paid	(3.32)	(0.54)
Net Cash from operating activities (A)	(860.47)	(413.66)
Cash flows from Investing Activities		
Purchase of Fixed Assets (Including CWIP)	(10.14)	(327.01)
Increase/(Decrease) in Non Current Investments	24.01	14.79
(Increase)/Decrease in loans	-	-
(Increase) in Intangibles under development	(312.18)	(584.56)
Net Cash used in Investing Activities	(298.31)	(896.78)
Cash flows from/(used in) Financing Activities		
Amount Received Against share Warrents	107.10	356.56
Finance cost	(256.72)	(936.59)
Proceeds from Long term borrowings	274.59	3,678.28
Increase/(Decrease) in Other Non-Current liabilities	(59.78)	(665.24)
Increase/(Decrease) in Other Non-Current assets	(0.30)	4.71
Changes in other financial liabilities	752.27	(1,237.21)
Proceeds from/(Repayment of) Short-term borrowings	336.60	(10.94)
Net Cash used in Financing Activities	1,153.76	1,189.57
Net Increase/(Decrease) in cash and cash equivalents	(5.03)	(120.88)
Cash and Cash equivalents at the beginning of the year	11.80	132.68
Cash and Cash equivalents at the ending of the year	6.77	11.80

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ATHENA GLOBAL TECHNOLOGIES LIMITED						
UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2022.						
STANDALONE SEGMENT WISE RESULTS						(Rs in Lakhs)
Particulars	Three Months Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1. Segment Revenue						
(a) Software services	256.18	376.84	291.86	633.02	802.88	1,839.36
(b) Real Estate	8.49	8.50	226.32	16.99	258.74	863.69
Gross Revenue from sale of Products and services	264.68	385.34	518.18	650.02	1,061.62	2,703.05
2. Segment Results						
(a) Software services	-296.72	-85.51	-72.17	-382.23	41.65	(143.08)
(b) Real Estate	0.01	-0.34	165.55	-0.33	142.47	239.17
Profit before tax	-296.71	-85.85	93.39	-382.56	184.13	96.09
3. Segment Assets						
(a) Software services	8,385.17	8,345.45	5,384.52	8,385.17	5,384.52	7316.15
(b) Real Estate	51.63	7.41	511.99	51.63	511.99	66.07
Total Assets	8,436.80	8,352.86	5,896.51	8,436.80	5,896.51	7,382.22
4. Segment Liabilities						
(a) Software services	6,270.93	6,610.93	2,014.75	6,270.93	2,014.75	5,585.41
(b) Real Estate	2,897.27	903.64	2,897.27	1,211.73	2,897.27	558.64
Total Liabilities	9,168.20	7,514.57	4,912.02	7,482.66	4,912.02	6,144.05

Notes:

1) The company's corporate strategy aims at creating multiple drivers of growth anchored on its core competence. The company is currently focused on two segments.

2) The business segments comprise the following:

- (a) Software services : Software development and maintenance services
- (b) Real Estate: Revenue from Sale of flats

3) The segment wise Revenue, Results, Assets and Liabilities figures related to the respective amounts directly identifiable to each of the segments. Unallocable expenditure include expenses incurred on common services at the corporate level.

For Athena Global Technologies Ltd

Place : Hyderabad
Date : 14th Nov, 2022



(M.Satyendra)
Chairman & Managing Director

ATHENA GLOBAL TECHNOLOGIES LIMITED						
UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2022.						
CONSOLIDATED SEGMENT WISE RESULTS (Rs in Lakhs)						
Particulars	Three Months Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1. Segment Revenue						
(a) Software services	22.41	362.50	291.86	384.91	802.88	1,510.24
(b) Online Pharmacy Platform Services	29.88	6.07	32.64	35.95	44.70	42.00
(c) Online Trade of pharmaceutical products	143.50	108.37	108.03	251.86	237.88	491.18
(d) Online Education Services	1.06	1.16	5.91	2.22	11.31	19.25
(e) Real Estate	8.49	8.50	226.32	16.99	258.74	863.69
Gross Revenue from sale of Products and services	205.34	486.59	664.76	691.94	1,355.51	2,926.35
2. Segment Results						
(a) Software services	(490.22)	(86.11)	(72.17)	(576.33)	41.65	(158.22)
(b) Online Pharmacy Platform Services	(93.02)	(84.55)	(60.92)	(177.57)	(129.30)	-381.68
(c) Online Trade of pharmaceutical products	(90.12)	(60.33)	(37.90)	(150.45)	(68.81)	(163.35)
(d) Online Education Services	(114.07)	(102.43)	(102.78)	(216.51)	(166.57)	(376.30)
(e) Real Estate	.01	(.34)	165.55	(.33)	142.48	239.17
Profit before tax	(787.43)	(333.77)	(108.22)	(1,121.19)	(180.56)	(840.38)
3. Segment Assets						
(a) Software services	3,151.79	4,645.13	3,830.03	3,151.79	3,830.03	4755.06
(b) Online Pharmacy Platform Services	2,508.50	57.41	1,327.35	2,508.50	1,327.35	1662.74
(c) Online Trade of pharmaceutical products	198.34	220.39	133.63	198.34	133.63	202.59
(d) Online Education Services	2,045.19	1,151.94	676.34	2,045.19	676.34	1,042.38
(e) Real Estate	51.63	57.41	511.99	51.63	511.99	66.07
Total Assets	7,955.46	6,132.28	6,479.34	7,955.46	6,479.34	7,728.84
4. Segment Liabilities						
(a) Software services	3,844.18	6,610.93	2,006.04	3,844.18	2,006.04	4,779.34
(b) Online Pharmacy Platform Services	1,455.83	666.17	222.39	1,455.83	222.39	261.87
(c) Online Trade of pharmaceutical products	606.60	538.72	296.47	606.60	296.47	202.59
(d) Online Education Services	1,018.33	799.97	381.96	1,018.33	381.96	1,042.38
(e) Real Estate	1,211.73	903.64	2,897.27	1,211.73	2,897.27	558.64
Total Liabilities	8,136.66	9,519.43	5,804.13	8,136.66	5,804.13	6,844.83

Notes:

1) The company's corporate strategy aims at creating multiple drivers of growth anchored on its core competence. The company is currently focused on five segments.

2) The business segments comprise the following:

- (a) Software services : Software development and maintenance services
 (b) Online Pharmacy Platform Services : provision of software platform and business support services using Software.

(c) Online Trade of pharmaceutical products: Revenue from Sale of Pharmaceutical Products

(d) Online Education Services:

(e) Real Estate Revenue from Sale of Flats

3) The segment wise Revenue, Results, Assets and Liabilities figures related to the respective amounts directly identifiable to each of the segments. Unallocable expenditure include expenses incurred on common services at the corporate level.

For Athena Global Technologies Ltd

Place : Hyderabad
 Date : 14th Nov, 2022

Athena Global Technologies Limited
 Chairman & Managing Director

CIN: L74140TG1992PLC014182

Regd.Off : NCC Building, 3rd Floor, Western Wing, Madhapur, Hyderabad-500081. INDIA

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Independent Auditor's Review Report on Standalone Quarterly Unaudited Financial Results

THE BOARD OF DIRECTORS OF Athena Global Technologies Limited (Formerly known as VJIL Consulting Limited)

We have reviewed the accompanying statement of Standalone unaudited financial results of **ATHENA GLOBAL TECHNOLOGIES LIMITED (Formerly known as VJIL Consulting Limited)** ('the Company') for the Quarter ended 30th September, 2022 and for the period from 1st April, 2022 to 30th September, 2022. 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 provide 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 Ramanatham & Rao
Chartered Accountants
FRN: 2934S

(V V LAKSHMI PRASANNA A)
Partner
ICAI Regn.No.243569
UDIN: 22243569BDCVTY8086

Place: Hyderabad
Date: 14-11-2022





Independent Auditor's Review Report on Consolidated unaudited quarterly financial results

THE BOARD OF DIRECTORS OF Athena Global Technologies Limited (Formerly known as VJIL Consulting Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ATHENA GLOBAL TECHNOLOGIES LIMITED (Formerly known as VJIL Consulting Limited)** ("the Parent") ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September, 2022 and for the period from 1st April, 2022 to 30th September, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and 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. 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:
 - (i) Medley Medical Solutions Private Limited, Hyderabad and its two Indian Subsidiaries and one foreign subsidiary (Consolidated results of Medley Medical Solutions Private Limited).
 - (ii) Tutoroot Technologies Private Limited, Hyderabad



Ramanatham & Rao

Chartered Accountants

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 6 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 SEBI (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.
6. We did not review the financial results of 1(One) subsidiary included in the consolidated unaudited financial results, whose financial results total revenues of Rs. 1.06 Lakhs for the quarter ending 30th September,2022 and Rs. 2.22 lakhs for the half year ending 30th September,2022, total net profit/(loss) after tax of Rs. (112.37) Lakhs for the quarter ending 30th September,2022 and Rs. (214.8) lakhs for the half year ending 30th September,2022 and total comprehensive income/loss of Rs. (112.37) Lakhs for the quarter ending 30th September,2022 and Rs. (214.8) For the half year ending 30th September,2022 and cash Flows (net) of Rs. (0.13) for the period from 1st April,2022 to 30th September,2022, considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us stated in paragraph 3 above.

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

For Ramanatham & Rao
Chartered Accountants
FRN: 2934S



(V V LAKSHMI PRASANNA A)
Partner
ICAI Regn.No.243569
UDIN: 22243569BDCVUU5566

Place: Hyderabad
Date: 14.11.2022

