



Dated 14th November, 2023

To
The BSE LIMITED
Phiroze Jejeebhoy Towers,
28th Floor, Dalal Street,
Mumbai

Dear Sir,

Sub: Outcome of the Board Meeting
Ref: Scrip Code 517429

In Just concluded Board Meeting, the Board of Directors has considered and approved the following

1. Standalone & Consolidated Un-Audited financial statements for the second quarter and half year ended 30th September 2023 copy enclosed as **ANNEXURE-1**
2. Standalone & Consolidated Limited Review report for the second quarter and half year ended 30th September 2023 copy enclosed as **ANNEXURE-2**
3. Disclosure under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 copy enclosed as **ANNEXURE-3**
4. Re-constitution of Board Committees under The Companies Act, 2013 & SEBI (LODR) Regulations, 2015.

Audit Committee

1. RAMESH BABU NEMANI - Chairman
2. NUKALA ASHWANTH - Member
3. MADDI VENKATA SUDARSAN - Member

Nomination and Remuneration Committee

1. RAMESH BABU NEMANI - Chairman
2. NUKALA ASHWANTH - Member
3. MADDI VENKATA SUDARSAN - Member

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
E-mail: info@athenaglobaltechnologies.com



Stakeholder Relationship Committee

1. RAMESH BABU NEMANI - Chairman
2. NUKALA ASHWANTH - Member
3. MADDI VENKATA SUDARSAN - Member

Meeting Commenced on 6.00 PM and concluded on 11.55 PM

This is for your information and records.

Thanking you,

Yours truly,
For **ATHENA GLOBAL TECHNOLOGIES LIMITED**

DIVYA Digitally signed by
DIVYA AGRAWAL
Date: 2023.11.15
00:04:33 +05'30'
AGRAWAL

DIVYA AGRAWAL
COMPANY SECRETARY & COMPLIANCE OFFICER
M. NO. A48143

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ATHENA GLOBAL TECHNOLOGIES LIMITED
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER and HALFYEAR ENDED 30TH SEPTEMBER 2023

(Rs in Lakhs except for EPS in Rupees)

Particulars	Three Months Ended			Half Year Ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Income						
Revenue from operations	243.32	278.25	217.91	521.57	580.41	979.68
Other Income	78.60	58.67	46.76	137.27	69.60	174.98
II. Total Revenue (I + II)	321.92	336.92	264.67	658.84	650.02	1,154.67
III. Expenses:						
Cost of goods Sold	57.82	58.09	43.55	115.91	164.11	233.75
Employee benefits expense	167.06	177.02	146.50	344.08	308.36	581.13
Finance cost	306.57	259.93	156.29	566.50	289.06	638.19
Depreciation and amortization expense	6.59	7.54	9.04	14.12	18.03	35.42
Other expenses	152.70	104.95	206.01	257.65	253.02	622.42
IV. Total Expenses	690.74	607.52	561.39	1,298.26	1,032.58	2,110.91
V. Profit/(Loss) before exceptional items and tax (III - IV)	(368.81)	(270.61)	(296.71)	(639.41)	(382.56)	-956.25
VI. Exceptional Items						
VII. Profit/(Loss) before tax (V-VI)	(368.81)	(270.61)	(296.71)	(639.41)	(382.56)	-956.25
VIII. Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	97.89	(22.26)	5.51	75.63	(24.73)	(66.10)
IX. Profit/(Loss) for the period (VII-VIII)	(466.70)	(248.35)	(302.22)	(715.04)	(357.83)	-890.15
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.	-4.29	-32.45	-26.74	(36.75)	(33.29)	50.25
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive income	-4.29	-32.45	-26.74	-36.75	-33.29	50.25
XI. Total Comprehensive Income for the period (IX+X)	(470.99)	(280.81)	(328.96)	(751.79)	(391.12)	(839.90)
XII. Equity Share Capital:						
(Rs.10/- per Equity Share)	1,338.00	1,338.00	1,275.00	1,338.00	1,275.00	1,338.00
Other Equity					954.14	(517.85)
XIII. Earning per equity share:						
(1) Basic	-3.49	-1.86	-2.26	-5.34	-2.67	-6.65
(2) Diluted	-3.32	-1.77	-2.15	-5.09	-2.55	-6.34



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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 14.11.2023.

3) Other Income Includes Accrued Interest of Rs. 33.84 lacs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs. 26.43 lacs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for quarter ended on 30.09.2023, Accrued Interest of Rs. 65.45 lacs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs. 51.04 lacs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for the half year ended on 30.09.2023 and Accrued Interest of Rs. 27.35 lacs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs. 18.93 lacs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for the year ended on 31st March, 2023.

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) The results for the quarter and year ended 30.09.2023 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, 2023



For Athena Global Technologies Ltd

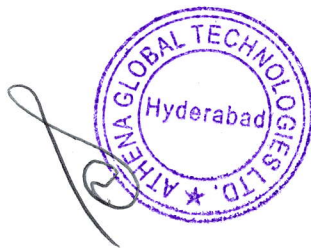
(M. Satyendra)

Chairman & Managing Director

A handwritten signature in black ink, appearing to read "M. Satyendra", written over the typed name and title.

ATHENA GLOBAL TECHNOLOGIES LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER and HALFYEAR ENDED 30TH SEPTEMBER, 2023.
(Rs in Lakhs except for EPS in Rupees)

Particulars	Three Months Ended			Half Year Ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(UnAudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Income						
Revenue from operations	252.82	337.12	182.01	589.95	660.07	1,201.54
Other Income	32.93	2.70	23.33	35.64	31.87	58.25
Total Revenue (I + II)	285.76	339.83	205.34	625.58	691.94	1,259.79
II. Expenses:						
Cost of goods Sold	-9.78	154.14	180.07	144.36	406.75	512.52
Employee benefits expense	212.41	278.40	258.97	490.81	537.75	1,051.51
Finance cost	275.03	260.09	159.15	535.12	295.82	646.97
Depreciation and amortization expense	18.91	28.66	28.33	47.57	54.92	98.26
Other expenses	203.11	255.71	366.26	458.83	517.90	1,215.64
Total Expenses	699.68	976.99	992.77	1,676.68	1,813.13	3,524.90
V. Profit/(Loss) before exceptional items and tax (III - IV)	(413.92)	(637.17)	(787.43)	(1,051.10)	(1,121.19)	(2,265.11)
VI. Exceptional Items						
VII. Profit/(Loss) before tax (V-VI)	(413.92)	(637.17)	(787.43)	(1,051.10)	(1,121.19)	(2,265.11)
VIII. Tax expense:						
(1) Current tax						
(2) Deferred tax	97.95	(19.82)	1.13	78.13	(33.73)	(62.59)
IX. Profit/(Loss) for the period (VII-VIII)	(511.87)	(617.35)	(788.57)	(1,129.22)	(1,087.46)	(2,202.52)
X. Other Comprehensive Income						
(a) (i) Items that will not be reclassified to profit or loss		0.02	-	-	-	(3.11)
(ii) Tax on items that will not be reclassified to profit or loss						
(b) (i) Items that will be reclassified to profit or loss.	-4.30	(32.45)	(26.74)	(36.75)	(33.29)	50.25
(ii) Income tax relating to items that will be reclassified to profit or loss						
Total Other Comprehensive income	(4.31)	(32.44)	(26.74)	(36.76)	(33.29)	47.14
XI. Total Comprehensive Income for the period (IX+X)	(516.17)	(649.78)	(815.31)	(1,165.97)	(1,120.76)	(2,155.38)
XII. Equity Share Capital:						
(Rs.10/- per Equity Share)	1,338.00	1,338.00	1,275.00	1,338.00	1,275.00	1,338.00
Other Equity						
Total Comprehensive Income attributable to:					(181.21)	(2,693.67)
a) Owners of the company	(516.08)	(633.17)	(742.58)	(1,149.27)	(1,090.11)	(2,093.75)
b) Non Controlling Interest	(0.08)	(16.62)	(72.73)	(16.70)	(30.65)	(61.63)
XIII. Earning per equity share:						
(1) Basic	(3.83)	(4.61)	(5.89)	(8.44)	(8.13)	(16.46)
(2) Diluted	(3.64)	(4.39)	(5.61)	(8.04)	(7.74)	(15.68)



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 14.11.2023.

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) The results for the quarter ended 30.09.2023 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, 2023

For Athena Global Technologies Ltd



(M. Satyendra)
Chairman & Managing Director

A handwritten signature in black ink, appearing to read "Satyendra", written over the typed name and title.

ATHENA GLOBAL TECHNOLOGIES LIMITED
Standalone Statement of Assets and Liabilities



(Rs.in Lakhs)

Particulars	30.09.2023 (Un Audited)	31.03.2023 (Audited)
Assets		
Non-current Assets		
(a) Property, Plant and Equipment	270.58	284.70
(b) Capital Work-In-Progress	55.53	55.53
(c) Intangibles under Development	39.59	38.10
(d) Financial Assets		
(i) Investments	5,216.91	5,418.99
(ii) Other Financial Assets	85.87	86.37
(e) Deffered tax asset	107.75	183.38
	5,776.23	6,067.07
Current assets		
(a) Inventories	0.29	0.29
(b) Financial Assets		
(i) Trade Receivables	1,391.20	1,296.47
(ii) Loans and Advances	2,694.02	2,246.33
(iii) Cash and Cash Equivalents	1.60	66.59
(iv) Other Financial Assets	701.97	727.45
(c) Current Tax Assets (Net)	223.64	189.83
(d) Other Current Assets	183.77	26.52
	5,196.49	4,553.47
TOTAL	10,972.72	10,620.55
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,338.00	1,338.00
(b) Other Equity	-1,170.81	-517.85
	167.19	820.15
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,968.01	6,581.93
(ii) Other Financial Liabilities	1,399.41	1,400.90
(b) Other Non-current Liabilities	24.26	24.26
(c) Employee benefit obligations	38.31	69.27
	8,429.99	8,076.36
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,323.70	897.38
(ii) Other Financial Liabilities	622.65	513.76
(b) Current tax Liabilities		-
(c) Other Current Liabilities	377.84	282.66
(d) Employee benefit obligations	51.35	30.23
	2,375.54	1,724.03
TOTAL	10,972.72	10,620.54



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ATHENA GLOBAL TECHNOLOGIES LIMITED
Consolidated Statement of Assets and Liabilities

Particulars	(Rs.in Lakhs)	
	30.09.2023 (Un Audited)	31.03.2023 (Audited)
Assets		
Non-current Assets		
(a) Property, Plant and Equipment	393.23	376.67
(b) Other Intangibles	3,471.09	3,450.74
(c) Capital Work-In-Progress	55.53	55.53
(d) Intangibles under Development	2,555.89	2,420.83
(e) Financial Assets		
(i) Other Financial Assets	85.87	86.37
(ii) Loans and Advances	-	-
(iii) Investments	398.17	600.25
(f) Deffered tax asset	77.23	155.33
(g) Other Non-current Assets	9.31	1.41
	7,046.32	7,147.13
Current assets		
(a) Inventory	4.36	12.59
(b) Financial Assets		
(i) Trade Receivables	849.96	766.88
(ii) Cash and Cash Equivalents	7.42	179.68
(iii) Loans and Advances	237.03	-
(iv) Other Financial Assets	701.97	727.45
(c) Current Tax Assets (Net)	223.64	189.83
(d) Other Current Assets	790.96	460.05
	2,815.34	2,336.48
	9,861.66	9,483.61
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,338.00	1,338.00
(b) Other Equity	-3,588.75	-2,365.47
(c) Money Received against Share Warrants	-	-
	-2,250.75	-1,027.47
Non- Controlling Interest	-15.78	15.18
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,210.75	6,625.96
(ii) Other Financial Liabilities	1,441.50	1,442.99
(b) Other Non-current Liabilities	28.35	34.94
(c) Employee benefit obligations	44.04	69.27
	8,724.63	8,173.16
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	877.11	798.07
(ii) Trade Payables	197.44	118.57
(iii) Other Financial Liabilities	804.39	584.81
(b) Current Tax Provision	-	-
(c) Other Current Liabilities	1,468.43	795.41
(d) Provisions	56.18	39.68
	3,403.56	2,336.54
TOTAL	9,861.66	9,483.61



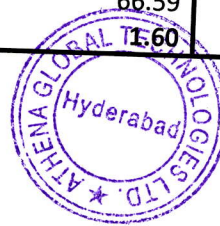
Athena Global Technologies Limited

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ATHENA GLOBAL TECHNOLOGIES LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023

All amounts in Lakhs. unless otherwise stated

Particulars	30.09.2023	31.03.2023
Cash Flows from Operating Activities		
Net profit/(loss) before tax	(639.41)	(956.25)
Adjustments for :		
Depreciation and amortization expense	14.12	35.42
Provision for doubtful debts/advances/ impairment	(56.83)	(105.98)
Bad debts written off		-
Finance cost	566.50	599.46
Other comprehensive income (net of tax)	(36.75)	43.73
Operating profit before working capital changes	(152.37)	(383.62)
Movements in Working Capital		
(Increase)/Decrease in Inventories	0.00	6.74
(Increase)/Decrease in Trade Receivables	(37.90)	(277.19)
(Increase)/Decrease in Other financial assets	25.99	(2,236.90)
(Increase)/Decrease in Other Current Assets	(638.75)	40.48
Increase/(Decrease) in Other financial liabilities	108.89	182.12
Increase/(Decrease) in Other Current liabilities	116.30	(370.38)
Changes in Working Capital	(425.47)	(2,655.13)
Cash generated from operations	(577.84)	(3,038.75)
Incometax paid		(12.00)
Net Cash from operating activities	(577.84)	(3,050.75)
Cash flows from Investing Activities		
Profit on sale of Intangibles		37.32
Purchase of Fixed Assets (Including CWIP)		(600.25)
Increase in Investments	202.08	
Net Cash used in Investing Activities	202.08	(562.93)
Cash flows from/(used in) Financing Activities		
Amount received against share warrents	98.83	428.40
Finance cost	(566.50)	(599.46)
Proceeds from Long term borrowings	386.08	2,870.42
Proceeds from/(Repayment of) Short-term borrowings	426.32	93.79
Increase/(Decrease) in Other Non-Current liabilities	(32.46)	17.55
Changes in other financial liabilities	(1.49)	862.09
Net Cash used in Financing Activities	310.77	3,672.79
Net Increase/(Decrease) in cash and cash equivalents	(64.99)	59.87
Cash and Cash equivalents at the beginning of the year	66.59	6.72
Cash and Cash equivalents at the ending of the year	1.60	66.59



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Athena

Knowledge Performance.

ATHENA GLOBAL TECHNOLOGIES LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023

All amounts in Lakhs unless otherwise stated

Particulars	30.09.2023	31.03.2023
Cash Flows from Operating Activities		
Net profit/(loss) before tax	(1,051.11)	(2,265.11)
Adjustments for :		
Loss of Subsidiary belongs to Minority Share Holders	(30.96)	(61.63)
Depreciation and amortization expense	47.57	98.26
Provision for doubtful debts/advances/ impairment	(56.83)	(105.98)
Finance cost	535.12	646.97
Non- Cash Ind As Adjustment		0.76
Other Comprehensive Income (net of tax)	(36.75)	47.14
Operating profit before working capital changes	(592.95)	(1,639.59)
Movements in Working Capital		
(Increase)/Decrease in Inventories	8.23	2.07
(Increase)/Decrease in Trade Receivables	(26.25)	89.16
(Increase)/Decrease in Other financial assets	25.99	(337.93)
(Increase)/Decrease in Other Current Assets	(601.74)	(88.24)
Increase/(Decrease) in Trade Payables	78.87	14.06
Increase/(Decrease) in Other financial liabilities	219.58	(84.36)
Increase/(Decrease) in Other Current liabilities	503.38	(18.51)
Changes in Working Capital	208.05	(423.75)
Cash generated from operations	(384.90)	(2,063.34)
Taxes Paid		(12.00)
Net Cash from operating activities (A)	(384.90)	(2,075.34)
Cash flows from Investing Activities		
Purchase of Fixed Assets (Including CWIP)	(9.75)	(33.87)
Increase/(Decrease) in Non Current Investments	(30.96)	(61.63)
(Increase)/Decrease in loans	-	-
(Increase) in Intangibles under development	(135.06)	(601.20)
Increase In Investmments	202.08	(600.25)
Net Cash used in Investing Activities	26.30	(1,296.95)
Cash flows from/(used in) Financing Activities		
Amount Received Against share Warrents	98.83	428.40
Finance cost	(535.12)	(646.97)
Proceeds from Long term borrowings	584.79	2,906.71
Increase/(Decrease) in Other Non-Current liabilities	(31.82)	(57.55)
Increase/(Decrease) in Other Non-Current assets	(7.90)	5.82
Changes in other financial liabilites	(1.49)	915.50
Proceeds from/(Repayment of) Short-term borrowings	79.04	(11.73)
Net Cash used in Financing Activities	186.32	3,540.18
Net Increase/(Decrease) in cash and cash equivalents	(172.28)	167.89
Cash and Cash equivalents at the beginning of the year	179.69	11.80
Cash and Cash equivalents at the ending of the year	7.41	179.69

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ATHENA GLOBAL TECHNOLOGIES LIMITED						
UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER and HALFYEAR ENDED 30TH SEPTEMBER, 20 23.						
STANDALONE SEGMENT WISE RESULTS (Rs in Lakhs)						
Particulars	Three Months Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31-03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1. Segment Revenue						
(a) Software services	321.92	336.92	256.18	658.84	633.02	1,115.93
(b) Real Estate	-	-	8.49	-	16.99	38.73
Gross Revenue from sale of Products and services	321.92	336.92	264.68	658.84	650.02	1,154.66
2. Segment Results						
(a) Software services	-368.81	-251.63	-296.72	-620.44	-382.23	(954.48)
(b) Real Estate	0.00	-18.97	0.01	-18.97	-0.33	-1.77
Profit before tax	-368.81	-270.61	-296.71	-639.41	-382.56	-956.25
3. Segment Assets						
(a) Software services	10,943.14	10,959.80	8,385.17	10,943.14	8,385.17	10590.97
(b) Real Estate	29.58	29.58	51.63	29.58	51.63	29.58
Total Assets	10,972.72	10,989.38	8,436.80	10,972.72	8,436.80	10,620.55
4. Segment Liabilities						
(a) Software services	10,805.53	9,007.33	6,270.93	10,805.53	6,270.93	8,452.64
(b) Real Estate	1,344.14	1,343.88	2,897.27	1,344.14	2,897.27	1,347.76
Total Liabilities	12,149.67	10,351.21	9,168.20	12,149.67	9,168.20	9,800.40

Notes:

- 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.
- The business segments comprise the following:
 - Software services : Software development and maintenance services
 - Real Estate: Revenue from Sale of flats
- 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, 2023



(M.Satyendra)
Chairman & Managing Director

Athena Global Technologies Limited

CIN: L74140TG1992PLC014182

Regd.Off : 3rd Floor, Western Wing, NCC House, Madhapur, Hyderabad-500081. INDIA
Ph + (91) 4023119633 Fax + (91) 4023119614 www.athenagt.com E-mail: info@athenagt.com

ATHENA GLOBAL TECHNOLOGIES LIMITED						
UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER and HALF YEAR ENDED 30TH SEPTEMBER, 2023.						
CONSOLIDATED SEGMENT WISE RESULTS						
Particulars	Three Months Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1. Segment Revenue						
(a) Software services	198.06	216.80	22.41	414.86	384.91	672.17
(b) Online Pharmacy Platform Services	4.25	14.47	29.88	18.72	35.95	11.07
(c) Online Trade of pharmaceutical products	54.71	97.74	143.50	152.45	251.86	523.17
(d) Online Education Services	28.73	10.82	1.06	39.55	2.22	14.65
(e) Real Estate	-	-	8.49	-	16.99	38.73
Gross Revenue from sale of Products and services	285.75	339.83	205.34	625.58	691.94	1,259.79
	-0.00	0.00	-0.00	-	-0.00	-
2. Segment Results						
(a) Software services	-301.45	(312.08)	(490.22)	-613.53	-576.33	(781.28)
(b) Online Pharmacy Platform Services	57.20	-114.97	(93.02)	-57.77	-177.57	-424.31
(c) Online Trade of pharmaceutical products	-58.13	(71.31)	(90.12)	(129.44)	-150.45	(315.81)
(d) Online Education Services	-111.55	(119.84)	(114.07)	(231.39)	-216.51	(741.94)
(e) Real Estate	-	(18.97)	.01	(18.97)	-0.33	(1.77)
Profit before tax	(413.93)	(637.17)	(787.43)	(1,051.10)	(1,121.19)	(2,265.11)
	-0.01	-0.00	0.01	-	0.00	-
3. Segment Assets						
(a) Software services	5,395.97	6,321.54	3,151.79	5,395.97	3,151.79	5,551.10
(b) Online Pharmacy Platform Services	2,551.61	2,165.54	2,508.50	2,551.61	2,508.50	2,240.50
(c) Online Trade of pharmaceutical products	203.40	205.36	198.34	203.40	198.34	217.91
(d) Online Education Services	1,681.10	1,602.08	2,045.19	1,681.10	2,045.19	1,458.32
(e) Real Estate	29.58	29.58	51.63	29.58	51.63	29.58
Total Assets	9,861.66	10,324.10	7,955.45	9,861.66	7,955.45	9,497.41
4. Segment Liabilities						
(a) Software services	5,905.50	6,358.36	3,844.18	5,905.50	3,844.18	5,396.38
(b) Online Pharmacy Platform Services	2,026.10	1,524.54	1,455.83	2,026.10	1,455.83	1,484.66
(c) Online Trade of pharmaceutical products	906.02	849.88	606.60	906.02	606.60	791.10
(d) Online Education Services	1,946.44	1,755.81	1,018.33	1,946.44	1,018.33	1,489.80
(e) Real Estate	1,344.14	1,343.88	1,211.73	1,344.14	1,211.73	1,347.76
Total Liabilities	12,128.19	11,832.47	8,136.67	12,128.19	8,136.67	10,509.70

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) Real Estate: Revenue from Sale of flats

(c) IT enabled & Business support services: provision of software platform and business support services using Software.

(d) Online Education Services:

(e) Sale of pharmaceutical products: Revenue from Sale of Pharmaceutical Products

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.

Place : Hyderabad

Date : 14th Nov, 2023

For Athena Global Technologies Ltd



(M. Satyendra)

Chairman & Managing Director

Athena Global Technologies Limited

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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)

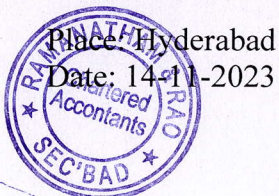
We have reviewed the accompanying statement of Standalone unaudited financial results of **ATHENA GLOBAL TECHNOLOGIES LIMITED (Formerly known as VJIL Consulting Limited)** ('the Company') for the Quarter ended 30th September, 2023 and for the period from 1st April, 2023 to 30th September, 2023. This 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: 23243569BGXBYJ7325





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)

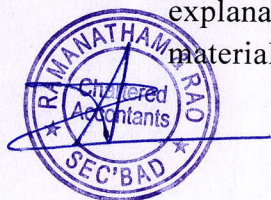
1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ATHENA GLOBAL TECHNOLOGIES LIMITED (Formerly known as VJIL Consulting Limited)** ("the Parent") ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September, 2023 and for the period from 1st April, 2023 to 30th September, 2023 ("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
 - (iii) Athena Global Technologies, Inc, Unites Sates of America.



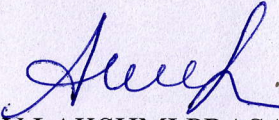
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, 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. 28.73 Lakhs for the quarter ending 30th September,2023 and Rs. 39.55 lakhs for the half year ending 30th September,2023, total net profit/(loss) after tax of Rs. (111.60) Lakhs for the quarter ending 30th September,2023 and Rs. (233.86) lakhs for the half year ending 30th September,2023 and total comprehensive income/loss of Rs. (111.60) Lakhs for the quarter ending 30th September,2023 and Rs. (233.86) For the half year ending 30th September,2023 and cash Flows (net) of Rs. (1.06) lakhs for the period from 1st April,2023 to 30th September,2023, 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.
7. The consolidated in audited financial results includes the financial results of 1 (One) subsidiaries which have not been reviewed by their auditors, whose financial results reflect total revenue of Rs. 62.94 Lakhs for the quarter ending 30th September, 2023 and Rs. (5.87) Lakhs for the half year ending 30th September, 2023, total net profit/(loss) after tax of Rs. (5.87) Lakhs for the quarter ending 30th September, 2023 and Rs. 721.49 Lakhs for the half year ending 30th September, 2023, total comprehensive income/(loss) of Rs. (6.39) Lakhs for the quarter ending 30th September, 2023 and Rs. (6.39) Lakhs for the half year ending 30th September, 2023, and Cash flows (net) of Rs. NIL Lakhs for the period from 1st April, 2023 to 30th September, 2023, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.



Ramanatham & Rao
Chartered Accountants

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

For Ramanatham & Rao
Chartered Accountants
FRN: 2934S



(V V LAKSHMI PRASANNA A)

Partner

ICAI Regn.No.243569

UDIN: 23243569BGXBYK8625

Place: Hyderabad

Date: 14.11.2023

