

Date: 14th February 2025

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

Dear Sir,

Sub: Outcome of Board Meeting for the financial results for quarter and nine months ended 31.12.2024 under Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Scrip Code 517429

With reference to the subject cited, this is to inform the Exchanges that the Board of Directors of Athena Global Technologies Limited at their meeting held on Friday, 14th February 2025 at the registered office of the Company and considered and approved the following:

1. Standalone & Consolidated Un-Audited financial results for the quarter and nine months ended 31st December 2024 copy enclosed as **Annexure-1.**
2. Standalone & Consolidated Un-Audited segment wise Revenue, Results, Assets and Liabilities Statement for the quarter and nine months ended 31st December 2024 copy enclosed as **Annexure-2.**
3. Approved Standalone & Consolidated Limited Review Report for the quarter and nine months ended 31st December 2024 copy enclosed as **Annexure-3.**
4. Disclosure under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 copy enclosed as **Annexure- 4**

Meeting Commenced at 5.00 PM and concluded at 6.15 PM

This is for your information and records.

Thanking you,


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

DIVYA
AGRAWAL
Digitally signed by
DIVYA AGRAWAL
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DIVYA AGRAWAL
COMPANY SECRETARY & COMPLIANCE OFFICER
M NO. 48143

ATHENA GLOBAL TECHNOLOGIES LIMITED

CIN No L74140TG1992PLC014182


 2nd floor, Unit No. 203 Gowra Palladium, Sy.No 8A & 8B1 in Survey Nos. 83/1, Serilingampally Mandal, Ranga Reddy District, Hyderabad-500081 Telangana India.

ATHENA GLOBAL TECHNOLOGIES LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC, 2024.

(Rs in Lakhs except for EPS in Rupees)

Particulars	Three Months Ended			Nine Months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from operations	158.23	304.19	222.86	738.47	744.44	970.95
Other Income	53.46	67.32	70.19	185.04	207.45	23,884.27
II.Total Revenue (I + II)	211.69	371.50	293.05	923.51	951.89	24,855.21
III. Expenses:						
Cost of software sold	19.07	28.64	49.30	74.47	165.21	237.98
Employee benefits expense	193.77	188.21	193.72	599.79	537.80	727.84
Finance cost	361.87	284.99	282.30	930.93	848.80	1,099.92
Depreciation and amortization expense	11.33	1.56	5.85	14.72	19.98	24.95
Other expenses	130.35	211.38	107.53	425.63	365.18	1,322.64
IV.Total Expenses	716.39	714.78	638.71	2,045.55	1,936.96	3,413.33
V. Profit/(Loss) before exceptional items and tax (III - IV)	(504.69)	(343.28)	(345.66)	(1,122.04)	(985.07)	21,441.88
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	(504.69)	(343.28)	(345.66)	(1,122.04)	(985.07)	21,441.88
VIII. Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	(0.78)	89.69	(163.99)	99.53	(66.10)	67.94
IX. Profit/(Loss) for the period (VII-VIII)	(503.91)	(432.96)	(181.67)	(1,221.57)	(918.97)	21,373.94
X. Other Comprehensive Income						
(a) (i) Items that will not be reclassified to profit or loss (net of taxes)	-	-	-	-	-	-
(b) (i) Items that will be reclassified to profit or loss.	(4.28)	(7.24)	46.21	(9.86)	41.91	(34.36)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive income	(4.28)	(7.24)	46.21	(9.86)	41.91	(34.36)
XI. Total Comprehensive Income for the period (IX+X)	(508.19)	(440.20)	(135.46)	(1,231.42)	(877.06)	21,339.58
XII. Equity Share Capital:	1,405.00	1,405	1,405	1,405	1,405	1,405
(Rs.10/- per Equity Share)						
Other Equity						21,143.52
XIII. Earning per equity share: (Not annualised for quarters)						
(1) Basic	(3.59)	(3.08)	(1.29)	(10.30)	(6.54)	152.13
(2) Diluted	(3.43)	(2.95)	(1.29)	(10.30)	(6.54)	145.40

ATHENA GLOBAL TECHNOLOGIES LIMITED

CIN No L74140TG1992PLC014182

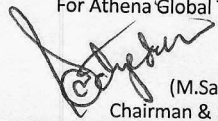
2nd floor, Unit No. 203 Gowra Palladium, Sy.No 8A & 8B1 in Survey Nos. 83/1, Serilingampally Mandal, Ranga Reddy District, Hyderabad-500081 Telangana India.

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 14.02.2025
- 3) Other Income Includes Accrued Interest of Rs. 32.68 lakhs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs. 15.47 lakhs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for quarter ended on 31st December, 2024. Other Income Includes Accrued Interest of Rs. 99.47 lakhs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs. 58.87 lakhs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for the Nine Months ended on 31st December, 2024
- 4) Figures for the previous year/period have been regrouped/reclassified where ever necessary to confirm to the current year's/period's presentation without materially effecting the financial results
- 5) The results for the quarter and nine months ended 31.12.2024 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 February, 2025



For Athena Global Technologies Ltd

(M. Satyendra)
Chairman & Managing Director

ATHENA GLOBAL TECHNOLOGIES LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC, 2024.

Particulars	(Rs in Lakhs except for EPS in Rupees)					
	Three Months Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from operations	419.27	437.25	395.76	1,273.23	985.70	1,377.61
Other Income	0.93	17.51	(1.35)	21.09	34.28	23,657.23
Total Revenue (I + II)	420.20	454.76	394.41	1,294.31	1,019.98	25,034.84
II. Expenses:						
Cost of goods Sold	27.60	28.62	64.70	124.24	209.06	326.33
Changes in stock of inventory						
Employee benefits expense	285.75	286.17	329.19	887.17	820.00	1,129.98
Finance cost	365.83	280.30	313.82	914.92	848.94	1,022.17
Depreciation and amortization expense	16.02	3.09	40.30	25.93	87.87	31.26
Other expenses	108.71	206.58	219.36	565.58	678.18	1,943.13
Total Expenses	803.91	804.75	967.38	2,517.85	2,644.06	4,452.87
V. Profit/(Loss) before exceptional items and tax (III - IV)	(383.71)	(350.00)	(572.96)	(1,223.53)	(1,624.07)	20,581.98
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	(383.71)	(350.00)	(572.96)	(1,223.53)	(1,624.07)	20,581.98
VIII. Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	0.25	118.80	(19.83)	103.36	78.13	71.87
IX. Profit/(Loss) for the period (VII-VIII)	(383.96)	(468.80)	(553.13)	(1,326.89)	(1,702.20)	20,510.10
X. Other Comprehensive Income						
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	6.25
(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	-
(b) (i) Items that will be reclassified to profit or loss.	(5.76)	(7.74)	46.21	(11.94)	41.91	(34.53)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive income	(5.76)	(7.74)	46.21	(11.94)	41.91	(28.28)
XI. Total Comprehensive Income for the period (IX+X)	(389.72)	(476.54)	(506.92)	(1,338.83)	(1,660.28)	20,481.82
XII. Equity Share Capital:						
(Rs.10/- per Equity Share)	1,405.00	1,405.00	1,405.00	1,405.00	1,405.00	1,405.00
Other Equity						
Total Comprehensive Income attributable to:						18,455.85
a) Owners of the company	(357.33)	(436.94)	(461.71)	(1,338.83)	(1,611.44)	20,529.88
b) Non Controlling Interest	(32.39)	(39.60)	(45.22)	(111.26)	(48.85)	(48.06)
XIII. Earning per equity share: (not Annualised for quarters)						
(1) Basic	(2.73)	(3.34)	(3.61)	(9.44)	(11.82)	145.98
(2) Diluted	(2.61)	(3.19)	(3.61)	(9.03)	(11.82)	139.52




ATHENA GLOBAL TECHNOLOGIES LIMITED

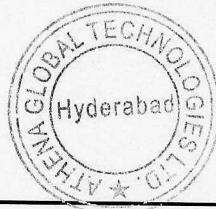
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Notes:

- 1) The financial results of the Group 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 14.02.2025
- 3) Figures for the previous year/period have been regrouped/reclassified where ever necessary to confirm to the current year's/period's presentation without materially affecting the financial results
- 4) The results for the quarter and nine months ended 31.12.2024 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 February, 2025



For Athena Global Technologies Ltd

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

(M.Satyendra)
Chairman & Managing Director

ATHENA GLOBAL TECHNOLOGIES LIMITED						
UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE AND NINE MONTHS ENDED 31ST DEC, 2024						
STANDALONE SEGMENT WISE RESULTS						(Rs in Lakhs)
Particulars	Three Months Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Software services	211.69	259.14	293.05	811.15	951.89	1,261.49
(b) Real Estate	-	112.36	-	112.36	-	-
(c) Leasing Activity	-	-	-	-	-	23,593.73
Gross Revenue from sale of products and services	211.69	371.50	293.05	923.51	951.89	24,855.21
2. Segment Results						
(a) Software services	(504.69)	(455.54)	(345.66)	(1,234.30)	(966.11)	(2,151.84)
(b) Real Estate	(0.00)	112.26	-	112.26	(18.97)	-
(c) Leasing Activity	-	-	-	-	-	23,593.73
Profit / (Loss) before tax	(504.69)	(343.28)	(345.66)	(1,122.04)	(985.08)	21,441.88
						0.00
3. Segment Assets						
(a) Software services	10,719.53	9,793.84	11,210.07	10,719.53	11,210.07	10,087.00
(b) Real Estate	12.29	12.29	112.15	12.29	112.15	69.07
(c) Leasing Activity	23,900.00	23,900.00	-	23,900.00	-	23,900.00
Total Assets	34,631.82	33,706.13	11,322.22	34,631.82	11,322.22	34,056.07
4. Segment Liabilities						
(a) Software services	11,342.15	10,323.96	9,486.56	11,342.15	9,486.56	10,345.26
(b) Real Estate	1,831.19	1,415.50	1,497.80	1,831.19	1,497.80	1,020.92
(c) Leasing Activity	-	-	-	-	-	-
Total Liabilities	13,173.34	11,739.46	10,984.36	13,173.34	10,984.36	11,366.18

Notes:

- The company's corporate strategy aims at creating multiple drivers of growth anchored on its core competence. The company is currently focused on three segments.
- The business segments comprise the following:
 - Software services : Software development and maintenance services
 - Real Estate: Revenue from Sale of flats
 - Leasing Activity : Lease and Other Income from Investment property
- 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

(M.Sawandra)

Chairman & Managing Director

Place : Hyderabad

Date : 14th February, 2025

ATHENA GLOBAL TECHNOLOGIES LIMITED

CIN No L74140TG1992PLC014182

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ATHENA GLOBAL TECHNOLOGIES LIMITED						
UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC, 2024.						
CONSOLIDATED SEGMENT WISE RESULTS (Rs in Lakhs)						
Particulars	Three Months Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Software services	420.20	291.24	273.66	1,049.46	688.52	966.46
(b) Online Pharmacy Platform Services	-	-	(3.68)	1.15	15.04	16.94
(c) Online Trade of pharmaceutical products	-	-	73.92	44.18	226.37	299.95
(d) Online Education Services	-	51.15	50.50	87.16	90.05	157.75
(e) Real Estate	-	112.36	-	112.36	-	-
(f) Leasing Activity	-	-	-	-	-	-
Gross Revenue from sale of Products and services	420.20	454.76	394.41	1,294.31	1,019.98	25,034.84
2. Segment Results						
(a) Software services	(383.71)	(470.13)	(435.57)	(1,335.80)	(1,049.10)	(2,283.34)
(b) Online Pharmacy Platform Services	-	(0.03)	(275.88)	(0.27)	(333.65)	(444.64)
(c) Online Trade of pharmaceutical products	-	10.20	(56.30)	(1.53)	(185.74)	(315.92)
(d) Online Education Services	-	(2.30)	194.77	1.81	(36.62)	32.43
(e) Real Estate	(0.00)	112.26	-	112.26	(18.97)	(0.29)
(f) Leasing Activity	-	-	-	-	-	-
Profit before tax	(383.71)	(350.00)	(572.96)	(1,223.53)	(1,624.08)	20,581.98
3. Segment Assets						
(a) Software services	5,342.97	4,473.36	5,247.12	5,342.97	5,247.12	4,001.40
(b) Online Pharmacy Platform Services	2,233.15	2,293.34	2,285.27	2,233.15	2,285.27	2,275.77
(c) Online Trade of pharmaceutical products	58.12	57.83	210.72	58.12	210.72	68.80
(d) Online Education Services	2,814.52	2,642.08	2,045.19	2,814.52	2,045.19	2,290.59
(e) Real Estate	12.29	12.29	112.15	12.29	112.15	69.07
(f) Leasing Activity	23,900.00	23,900.00	-	23,900.00	-	23,900.00
Total Assets	34,361.05	33,378.90	9,900.45	34,361.05	9,900.45	32,605.63
4. Segment Liabilities						
(a) Software services	7,746.53	6,733.91	5,550.13	7,746.53	5,550.13	6,417.05
(b) Online Pharmacy Platform Services	2,205.16	2,191.61	1,874.87	2,205.16	1,874.87	1,964.36
(c) Online Trade of pharmaceutical products	949.59	949.42	969.65	949.59	969.65	958.55
(d) Online Education Services	2,814.52	2,639.05	2,147.48	2,814.52	2,147.48	2,290.58
(e) Real Estate	1,831.19	1,415.50	1,497.80	1,831.19	1,497.80	1,020.92
(f) Leasing Activity	-	-	-	-	-	-
Total Liabilities	15,547.00	13,929.50	12,039.93	15,547.00	12,039.93	12,651.46



ATHENA GLOBAL TECHNOLOGIES LIMITED

CIN No L74140TG1992PLC014182

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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 six segments.

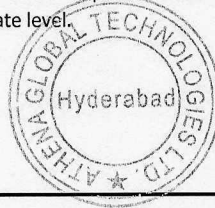
2) The business segments comprise the following:

- (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
- (f) Leasing Activity : Lease and Other Income from Investment property

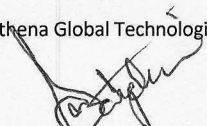
3) The segment wise Revenue, Results, Assets and Liabilities figures related to the respective amounts directly identifiable to each of the segments. Unallocable expenditure include expenses incurred on common services at the corporate level.

Place : Hyderabad

Date : 14th February, 2025



For Athena Global Technologies Ltd


(M. Satyendra)
Chairman & Managing Director



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

THE BOARD OF DIRECTORS OF Athena Global Technologies Limited

We have reviewed the accompanying statement of Standalone unaudited financial results of **ATHENA GLOBAL TECHNOLOGIES LIMITED** ("the Company") for the Quarter ended 31st December, 2024 and for the period from 1st April, 2024 to 31st December, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus 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: 25243569BMMINH4800

Place: Hyderabad
Date: 14-02-2025





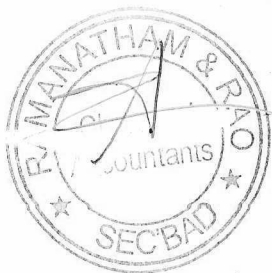
Independent Auditor's Review Report on Consolidated unaudited quarterly financial results

THE BOARD OF DIRECTORS OF Athena Global Technologies Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ATHENA GLOBAL TECHNOLOGIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December, 2024 and for the period from 1st April, 2024 to 31st December, 2024 ("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 Three Subsidiaries (Consolidated results of Medley Medical Solutions Private Limited) Medical Solutions Private Limited, Hyderabad
 - (ii) Tutoroot Technologies Private Limited, Hyderabad
 - (iii) Athena Global Technologies Inc, USA

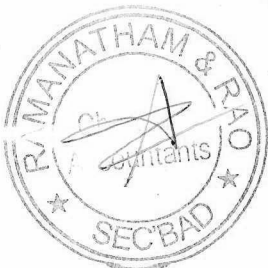


Ramanatham & Rao

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. The consolidated in audited financial results includes the financial results of 1 (One) subsidiaries which have been reviewed by their auditors, whose financial results reflect total revenue of Rs. 69.52 Lakhs for the quarter ending 31st December,2024 and Rs. 156.68 lakhs for the Nine Months ending 31st December,2024, total net profit/(loss) after tax of Rs. 7.21 Lakhs for the quarter ending 31st December,2024 and Rs. 10.02 lakhs for the Nine Months ending 31st December,2024 and total comprehensive income/(loss) of Rs. 7.21 Lakhs for the quarter ending 31st December,2024 and Rs. 10.02 For the Nine Months ending 31st December,2024 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.
7. The consolidated unaudited financial results includes the financial results of 1(One) subsidiaries which have been reviewed by Us, whose financial results reflect total revenue of Rs. 1.31 Lakhs for the quarter ending 31st December,2024 and Rs. 58.42 lakhs for the Nine Months ending 31st December,2024, total net profit/(loss) after tax of Rs. (70.92) Lakhs for the quarter ending 31st December,2024 and Rs. (281.68) lakhs for the Nine Months ending 31st December,2024 and total comprehensive income/(loss) of Rs. (72.39) Lakhs for the quarter ending 31st December,2024 and Rs. (283.76) For the Nine Months ending 31st December,2024 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.




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8. The consolidated unaudited financial results includes the financial results of 1 (One) subsidiaries which have not been reviewed by their auditors,, whose financial results total revenues of Rs. 265.99 Lakhs for the quarter ending 31st December,2024 and Rs. 602.54 lakhs for the Nine Months ending 31st December,2024, total net profit/(loss) after tax of Rs. 115.29 Lakhs for the quarter ending 31st December,2024 and Rs. 163.16 lakhs for the Nine Months ending 31st December,2024 and total comprehensive income/(loss) of Rs. 115.29 Lakhs for the quarter ending 31st December,2024 and Rs. 163.16 For the Nine Months ending 31st December,2024 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.

For Ramanatham & Rao
Chartered Accountants
FRN: 2934S


(V V LAKSHMI PRASANNA A)
Partner
ICAI Regn.No.243569
UDIN: 25243569BMMINI6652

Place: Hyderabad
Date: 14.02.2025



Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	Athena Global Technologies Limited
Code of Fund Raising	Preferential Issues of share warrants
Date of Raising Funds	February 12th, 2024 (25 % up front amount of the Share warrants)
Amount Raised	Rs. 5,65,50,000 (Received 25% up front amount of the Share Warrants amounting Rs. 1,41,37,500)
Report filed for Quarter ended	31 st December, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation/Variation in use of funds raised	No
Yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Not Applicable
Comments of the auditors, if any	Not Applicable
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation as on 12 th February, 2024	Modified allocation, if any	Funds Utilized till 31 st December, 2024	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
The object of raising equity share capital by issuing warrants are: i. To fund long term capital requirements for future growth of the Company ii. To meet working capital requirement and reducing debts; and iii. To meet General Corporate Purpose.	Not Applicable	Rs.1,41,37,500 (25% Up front amount of total allotment of share warrants) Remaining 75% aggregate to Rs. 4,24,12,500 will be received within 18 months from the date of allotment	Not Applicable	Rs. 1,41,37,500	Not Applicable	No Deviation

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For Athena Global Technologies Limited



(Handwritten signature)

M Satyendra
Managing Director
DIN: 01843557