



Date: 03rd March 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 31.12.2022
Scrip Code: 517429

We have received query from your good office in the Email dated 20.02.2023 regarding the Un- audited financials results for the third quarter ended December 31st , 2022.

With reference to the above cited subject, we would like to inform you that in the outcome of the Meeting held on 08th day of February, 2023 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 Third Quarter ended 31.12.2022 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: 2023.03.03
16:23:56 +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

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E-mail: info@athenaglobaltechnologies.com

ATHENA GLOBAL TECHNOLOGIES LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC, 2022.

(Rs in Lakhs except for EPS in Rupees)

Particulars	THREE MONTHS ENDED			Nine Months Ended		Year ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Income						
Revenue from operations	241.60	217.91	623.56	822.01	1,470.52	1,782.86
Other Income	55.37	46.76	625.40	124.97	840.06	920.19
II. Total Revenue (I + II)	296.97	254.68	1,248.96	946.98	2,310.58	2,703.05
III. Expenses:						
Cost of goods Sold	36.97	43.55	294.42	201.08	294.61	294.61
Employee benefits expense	136.59	146.50	182.37	444.95	582.73	777.00
Finance cost	155.06	156.29	584.00	444.12	834.28	915.43
Depreciation and amortization expense	8.93	9.04	8.69	26.96	25.07	33.88
Other expenses	146.94	206.01	151.11	399.96	361.39	586.05
IV. Total Expenses	484.50	561.39	1,220.59	1,517.07	2,098.08	2,606.96
V. Profit/(Loss) before exceptional items and tax (III - IV)	(187.53)	(296.71)	28.37	(570.09)	212.50	96.09
VI. Exceptional Items						
VII. Profit/(Loss) before tax (V-VI)	(187.53)	(296.71)	28.37	(570.09)	212.50	96.09
VIII. Tax expense:						
(1) Current tax	-	-	5.94	-	50.20	18.30
(2) Deferred tax	12.03	5.51	(11.12)	(12.70)	(35.43)	(54.75)
IX. Profit/(Loss) for the period (VII-VIII)	(199.56)	(302.22)	33.55	(557.39)	197.73	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.	72.60	-26.74	0.31	39.30	-1.43	12.06
(ii) Income tax relating to items that will be reclassified to profit or loss						
Total Other Comprehensive income	72.60	-26.74	0.31	39.30	(1.43)	12.06
XI. Total Comprehensive Income for the period (IX+X)	(126.96)	(328.96)	33.86	(518.09)	196.30	144.61
XII. Equity Share Capital: (Rs.10/- per Equity Share)	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00
XIII. Earning per equity share:						
(1) Basic	-1.57	-2.37	0.26	-4.37	1.55	1.04
(2) Diluted	-1.49	-2.26	0.25	-4.17	1.48	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 08.02.2023.

3) Other Income Includes Accrued Interest of Rs. 20.17 lacs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs.13.11 lacs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for quarter ended on 31.12.2022 and Accrued Interest of Rs.45.34 lacs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs.28.38 lacs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for the Nine Months ended on 31st Dec, 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 Nine Months ended 31.12.2022 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 : 8th Feb, 2023

For Athena Global Technologies Ltd

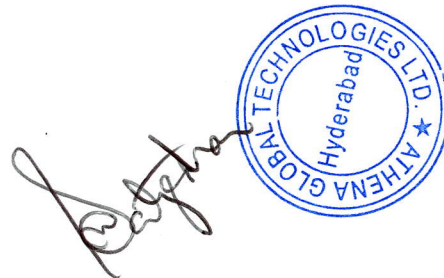
(M.Satyendra)
Chairman & Managing Director



ATHENA GLOBAL TECHNOLOGIES LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTHS ENDED 31ST DEC, 2022.

(Rs in Lakhs except for EPS in Rupees)

Particulars	Three Months Ended			Nine Months Ended		Year ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Income						
Revenue from operations	333.05	182.01	375.39	993.12	1,514.76	2,010.93
Other Income	22.66	23.34	625.52	54.53	841.66	915.42
Total Revenue (I + II)	355.71	205.34	1,000.91	1,047.65	2,356.42	2,926.35
II. Expenses:						
Cost of goods Sold	(38.86)	180.07	122.35	367.89	375.46	495.09
Employee benefits expense	264.97	258.97	286.74	802.72	885.81	1,215.47
Finance cost	156.53	159.15	595.35	452.35	852.06	936.59
Depreciation and amortization expense	23.93	28.33	17.11	78.85	45.64	57.22
Other expenses	294.38	366.26	309.48	812.28	708.11	1,062.35
Total Expenses	700.96	992.77	1,331.03	2,514.09	2,867.08	3,766.73
V. Profit/(Loss) before exceptional items and tax (III - IV)	(345.25)	(787.43)	(330.12)	(1,466.45)	(510.67)	(840.38)
VI. Exceptional Items						
VII. Profit/(Loss) before tax (V-VI)	(345.25)	(787.43)	(330.12)	(1,466.45)	(510.67)	(840.38)
VIII. Tax expense:						
(1) Current tax	-	-	5.94	-	50.20	18.30
(2) Deferred tax	19.98	1.13	(0.87)	(13.75)	(27.44)	(42.02)
IX. Profit/(Loss) for the period (VII-VIII)	(365.23)	(788.57)	(335.18)	(1,452.70)	(533.43)	(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	72.60	(26.74)	0.31	39.30	(1.43)	12.06
(ii) Income tax relating to items that will be reclassified to profit or loss						
Total Other Comprehensive income	72.60	(26.74)	0.31	39.30	(1.43)	25.00
XI. Total Comprehensive Income for the period (IX+X)	(292.63)	(815.31)	(334.87)	(1,413.40)	(534.86)	(791.66)
XII. Equity Share Capital:	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00
(Rs.10/- per Equity Share)						
Total Comprehensive Income attributable to:						
a) Owners of the company	(266.53)	(742.58)	(307.04)	(1,363.96)	(533.28)	(725.87)
b) Non Controlling Interest	(26.10)	(72.73)	(27.83)	(49.43)	(116.34)	(65.79)
XIII. Earning per equity share:						
(1) Basic	(2.30)	(6.39)	(2.63)	(11.09)	(4.18)	(6.21)
(2) Diluted	(2.19)	(6.09)	(2.50)	(10.56)	(4.39)	(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 08.02.2023.
- 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) 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 and Nine Months ended 31.12.2022 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 : 8th Feb, 2023

For Athena Global Technologies Ltd

(M.Satyendra)
Chairman & Managing Director



ATHENA GLOBAL TECHNOLOGIES LIMITED						
UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC, 2022.						
STANDALONE SEGMENT WISE RESULTS						(Rs in Lakhs)
Particulars	Three Months Ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(a) Software services	288.47	256.18	677.18	921.49	1,480.07	1,839.36
(b) Real Estate	8.50	8.49	571.79	25.49	830.52	863.69
Gross Revenue from sale of Products and services	296.97	264.67	1,248.97	946.98	2,310.59	2,703.05
2. Segment Results						
(a) Software services	-187.36	-296.72	-67.54	-569.59	-25.89	(143.08)
(b) Real Estate	-0.17	0.01	95.91	-0.50	238.39	239.17
Profit before tax	-187.53	-296.71	28.37	-570.09	212.50	96.09
3. Segment Assets						
(a) Software services	10,976.14	8,385.17	6,938.19	10,976.14	6,938.19	7316.15
(b) Real Estate	42.96	51.63	32.91	42.96	32.91	66.07
Total Assets	11,019.10	8,436.80	6,971.10	11,019.10	6,971.10	7,382.22
4. Segment Liabilities						
(a) Software services	8,929.19	6,270.93	5,580.64	8,929.19	5,580.64	5,585.41
(b) Real Estate	104.69	2,897.27	104.69	1,262.73	104.69	558.64
Total Liabilities	9,033.88	9,168.20	5,685.32	10,191.92	5,685.32	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

(M.Satyendra)
Chairman & Managing Director

Place : Hyderabad
Date : 8th Feb, 2023



ATHENA GLOBAL TECHNOLOGIES LIMITED						
UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC, 2022.						
CONSOLIDATED SEGMENT WISE RESULTS						(Rs in Lakhs)
Particulars	Three Months Ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(a) Software services	175.09	22.41	296.76	560.00	1,099.64	1,510.24
(b) Online Pharmacy Platform Services	41.46	29.88	11.89	77.41	56.59	42.00
(c) Online Trade of pharmaceutical products	125.44	143.50	115.09	377.30	352.98	491.18
(d) Online Education Services	5.22	1.06	5.38	7.44	16.69	19.25
(e) Real Estate	8.49	8.49	571.79	25.49	830.52	863.69
Gross Revenue from sale of Products and services	355.70	205.34	1,000.91	1,047.65	2,356.42	2,926.35
2. Segment Results						
(a) Software services	(41.42)	(490.22)	(155.25)	(617.75)	(113.60)	(158.22)
(b) Online Pharmacy Platform Services	(94.15)	(93.02)	(127.71)	(271.73)	(257.01)	-381.68
(c) Online Trade of pharmaceutical products	(87.38)	(90.12)	(42.40)	(237.83)	(111.21)	(163.35)
(d) Online Education Services	(122.14)	(114.07)	(100.68)	(338.64)	(267.24)	(376.30)
(e) Real Estate	(.17)	.01	95.91	(.50)	238.39	239.17
Profit before tax	(345.25)	(787.43)	(330.12)	(1,466.45)	(510.67)	(840.38)
3. Segment Assets						
(a) Software services	5,782.77	3,151.79	4,593.63	5,782.77	4,593.63	4755.06
(b) Online Pharmacy Platform Services	2,734.26	2,508.50	1,585.10	2,734.26	1,585.10	1662.74
(c) Online Trade of pharmaceutical products	199.94	198.34	171.42	199.94	171.42	202.59
(d) Online Education Services	1,405.17	2,045.19	1,084.47	1,405.17	1,084.47	1,042.38
(e) Real Estate	42.96	51.63	32.91	42.96	32.91	66.07
Total Assets	10,165.11	7,955.46	7,467.53	10,165.11	7,467.53	7,728.84
4. Segment Liabilities						
(a) Software services	4,599.88	3,844.18	2,597.00	4,599.88	2,597.00	4,779.34
(b) Online Pharmacy Platform Services	3,183.48	1,455.83	87.13	3,183.48	87.13	261.87
(c) Online Trade of pharmaceutical products	696.36	606.60	377.33	696.36	377.33	202.59
(d) Online Education Services	1,294.79	1,018.33	365.21	1,294.79	365.21	1,042.38
(e) Real Estate	1,262.73	1,211.73	2,897.27	1,262.73	2,897.27	558.64
Total Liabilities	11,037.23	8,136.66	6,323.94	11,037.23	6,323.94	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 : 8th Feb, 2023

Athena Global Technologies Limited
(M. Satyendra)
Chairman & Managing Director
CIN: L74140TG1992PLC014182

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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, 2022 and for the period from 1st April, 2022 to 31st December, 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: 23243569BGXBVU7544

Place: Hyderabad
Date: 08-02-2023





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

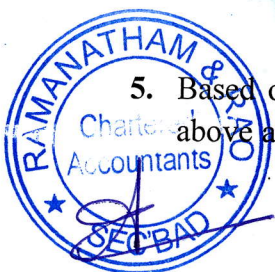
THE BOARD OF DIRECTORS OF Athena Global Technologies Limited

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, 2022 and for the period from 1st April, 2022 to 31st December, 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 Subsidiaries (Consolidated results of Medley Medical Solutions Private Limited) Medical Solutions Private Limited, Hyderabad
 - (ii) Tutoroot Technologies Private Limited, Hyderabad

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



Ramanatham & Rao

Chartered Accountants

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 2(two) subsidiaries included in the consolidated unaudited financial results, whose financial results total revenues of Rs. 133.39 Lakhs for the quarter ending 31st December,2022 and Rs. 395.57 lakhs for the Nine Months ending 31st December,2022, total net profit/(loss) after tax of Rs. (328.31) Lakhs for the quarter ending 31st December,2022 and Rs. (880.24) lakhs for the Nine Months ending 31st December,2022 and total comprehensive income/(loss) of Rs. (328.31) Lakhs for the quarter ending 31st December,2022 and Rs. (880.24) For the Nine Months ending 31st December,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: 23243569BGXBVV6575

Place: Hyderabad

Date: 08.02.2023

