

23.08.2024

The Listing Department
BSE Limited
P J Tower, Dalal Street
Fort, MUMBAI 400 001

Dear Sir

Reg.: Script Code : 539099

Sub.: Your Mail dated July 16th, 2024 regarding discrepancies in Financial Results

Please find enclosed Results of the year ended 31st March, 2024 after duly incorporating changes as suggested.

We request you to kindly take these on records

Thanking You

Yours Faithfully

For Athena Constructions Ltd


(RAVI KANT RATHI)

Director and Compliance Officer



ATHENA CONSTRUCTIONS LIMITED

CIN : L45200MH2011PLC215562

Registered Office: 203, Shyam Kamal CHS, Tejpal Road, Vile Parle East, Mumbai-400 057
 Tele-fax : 022-46051952, email : athenaconstructions2011@gmail.com, website: athenaconstructions.in

Statement of Assets and Liabilities As on 31.03.2024

Particulars	As at 31-Mar-2024	As at 31-Mar-2023
I. EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	750.00	750.00
Reserves and surplus	(24.61)	(7.97)
Non-current liabilities		
Long-term borrowings	340.33	882.30
Current liabilities		
Trade payables		
(A) Total outstanding dues of Micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than Micro enterprises and small enterprises	21.55	21.82
Other current liabilities	123.45	401.80
Short-term provisions	-	-
TOTAL	1,210.72	2,047.96
II. ASSETS		
Non-current assets		
Property, Plant and Equipment		
Tangible assets	0.65	0.10
Non-current investments	697.00	1,548.00
Long-term loans and advances	177.36	177.36
Current assets		
Inventories	304.90	304.90
Trade receivables	-	1.00
Cash and cash equivalents	3.44	1.73
Short-term loans and advances	5.00	-
Other current assets	22.36	14.87
TOTAL	1,210.72	2,047.96

NOTES

- The above result were reviewed by Audit Committee and approved by Board of Director at its meeting held on May 31th, 2024 and duly audited by the Statutory Auditors
- The figures for the last six months of the current year and of the previous year are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the unaudited published year to date figures up to the six months
- The above is an extract of the detailed format of audited financial results filed with the stock exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The Full format of Half Yearly Results is available on the Company's website www.athenaconstructions.in and the Stock Exchange Website www.bseindia.com
- Figures for the previous period are reclassified/rearranged/regrouped, wherever necessary to correspond with the current period classification/Disclosure

For Athena Constructions Ltd

Santosh

Santosh Nagar
 Managing Director
 DIN : 02800839

Place : Mumbai
 Date : 31/05/2024



ATHENA CONSTRUCTIONS LIMITED

CIN : L45200MH2011PLC215562

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STATEMENT OF STANDALONE AUDITED RESULTS

For the six months and year ended March 31, 2024

Part I : Statement of Audited Financial Results for the six months and year ended March 31, 2024

(Rs. In Lakhs)

PARTICULARS	Six Months Ended			Year Ended	
	31-Mar-2024	30-Sep-2023	31-Mar-2023	31-Mar-2024	31-Mar-2023
	Audited	Unaudited	Audited	Audited	Audited
1 Revenue from Operations					
Revenue from Operations	-	75.00	14.38	75.00	54.38
Other Incomes	0.05	0.30	1.00	0.35	1.00
Total Income	0.05	75.30	15.38	75.35	55.38
2 Expenditures					
a. Employee Benefit Expenses	10.91	5.07	0.87	15.98	5.59
b. Depreciation and Amortisation Expenses	0.06	-	0.03	0.06	0.04
c. Other Expenses	7.87	22.92	4.13	30.79	5.26
Total Expenditure (a+b+c)	18.84	27.99	5.03	46.83	10.88
3 Profit (Loss) from operation before other income, finance costs and exceptional items (1+2)	(18.79)	47.31	10.35	28.52	44.50
4 Other Income	-	-	-	-	-
5 Profit (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(18.79)	47.31	10.35	28.52	44.50
6 Finance Cost	16.16	28.99	28.33	45.15	42.39
7 Profit (Loss) from ordinary activities before exceptional items(5+6)	(34.96)	18.32	(17.98)	(16.64)	2.11
8 Exceptional Items	-	-	-	-	-
9 Profit (Loss) from ordinary activities before Tax (7+8)	(34.96)	18.32	(17.98)	(16.64)	2.11
10 Tax Expenses	-	-	-	-	-
11 Profit (Loss) from ordinary activities after Tax (9+10)	(34.96)	18.32	(17.98)	(16.64)	2.11
12 Extraordinary item	-	-	-	-	-
13 Net Profit (Loss) for the period (11+12)	(34.96)	18.32	(17.98)	(16.64)	2.11
Details of Equity Share Capital					
14 Paid-up equity share capital (Face Value of the Share is Rs. 10 each)	750.00	750.00	750.00	750.00	750.00
15 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	(24.61)	10.35	(7.97)	(24.61)	(7.97)
16 Earnings Per Share (EPS) - Not to be Annualized					
Basic & Diluted EPS					
a. Before Extraordinary items	(0.47)	0.24	(0.24)	(0.22)	0.03
b. After Extraordinary items	(0.47)	0.04	(0.24)	(0.22)	0.03

On Behalf of Board of Directors


Santosh Nagar
 Managing Director
 Din : 02800839



Date: 31.05.2024
Place: Mumbai