

AUDITED FINANCIALS RESULTS FOR THE QUARTER IV AND YEAR ENDED 31ST MARCH, 2024

(Amount in Lakhs, Except EPS)

S.No.	Particulars	Quarter Ended			Year Ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		Audited	Un-Audited	Audited	Audited	Audited
I.	Revenue from Operations	455.89	887.18	109.63	1,785.92	444.37
II.	Other Income	10.49	-0.09	3.17	27.79	45.90
III.	Total income (I+II)	466.37	887.09	112.81	1,813.72	490.27
IV.	Expenses					
	Cost of Materials consumed	0.02	214.41	17.00	138.51	28.02
	Purchase of stock-in-trade	305.33	369.98	44.41	1,124.49	157.63
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	151.21	-204.10	60.13	-171.84	41.52
	Employee benefits expense	51.69	48.98	59.07	186.82	245.68
	Finance Cost	64.56	22.40	13.28	114.14	59.72
	Depreciation and amortisation expense	1.88	1.36	0.98	5.95	13.07
	Other expenses	143.34	104.09	64.08	328.34	316.72
	Total Expenses	718.03	557.12	258.95	1,726.42	862.36
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	-251.66	329.96	-146.14	87.29	-372.09
VI.	Exceptional Items	-	-	-	-	256.79
VII	Profit / (Loss) from before tax (V-VI)	-251.66	329.96	-146.14	87.29	-115.30
VIII.	Tax expense					
	Current Tax		-	-		-
	Deferred Tax	-2.27	-0.24	-4.27	3.63	-4.27
IX.	Net Profit / (Loss) after Tax (VII-VIII)	-249.39	330.20	-141.87	83.66	-111.03
X	Other Comprehensive Income	21.71	-	11.92	21.71	11.92
XI	Total Comprehensive Income	-227.68	330.20	-129.95	105.37	-99.11
XII	Paid-up equity share capital (Face Value of Rs. 5/- per share)	1,194.70	1,194.70	1,194.70	1,194.70	1,194.70
XIII	Earnings Per Equity Share of face value of Rs.5/- each)					
	a. Basic (in Rs)	-0.95	1.39	-0.54	0.44	-0.41
	b. Diluted (in Rs)	-0.95	1.39	-0.54	0.44	-0.41

Notes:

- The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in recognition and measurement principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 and other accounting pronouncements generally accepted in India. The financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of IND AS 34.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 28-05-2024 in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The results are also available on the website of the Company - <http://telogica.com/>

Place : Hyderabad
Date : 28-05-2024

For Telogica Limited
(Formerly known as Aishwarya Technologies and Telecom Limited)

D. Venkateswara Rao
Whole Time Director & CFO
DIN: 03616715