

STATEMENT OF UN-AUDITED FINANCIALS RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Amount in Lakhs, Except EPS)

S.No.	Particulars	Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Un-Audited	Audited	Un-Audited	Audited
I.	Revenue from Operations	314.74	757.71	297.89	1,928.27
II.	Other Income	3.08	2.17	5.56	21.07
III.	Total income (I+II)	317.82	759.88	303.45	1,949.33
IV.	Expenses				
	Cost of Materials consumed	-0.04	5.43	6.02	7.88
	Purchase of stock-in-trade	38.66	442.60	177.94	1,323.17
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	99.11	-5.87	-78.63	-293.33
	Employee benefits expense	99.95	88.44	84.73	362.27
	Finance Cost	7.74	12.75	9.32	39.54
	Depreciation and amortisation expense	8.06	18.15	1.88	24.06
	Other expenses	48.47	160.00	78.05	383.51
	Total Expenses	301.95	721.50	279.32	1,847.11
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	15.87	38.38	24.13	102.22
VI.	Exceptional Items	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	15.87	38.38	24.13	102.22
VIII.	Tax expense				
	Current Tax	-	-	-	-
	Deferred Tax	0.18	-9.13	-45.67	-67.81
IX.	Net Profit / (Loss) after Tax (VII-VIII)	15.69	47.51	69.80	170.03
X.	Other Comprehensive Income	-	4.55	-	4.55
XI.	Total Comprehensive Income	15.69	52.06	69.80	174.58
XII.	Paid-up equity share capital (Face Value of Rs.5/- per share)	1,688.65	1,688.65	1,194.70	1,688.65
XIII.	Earnings Per Equity Share of face value of Rs.5/- each)				
	a. Basic (in Rs)	0.05	0.18	0.29	0.65
	b. Diluted (in Rs)	0.04	0.10	0.14	0.37

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 in compliance with Regulation 33 of the Listing Regulations. 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 12-08-2025 in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditor have issued unmodified review report on these results
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary
- The results are also available on the website of the Company - <http://telogica.com/>

 Place : Hyderabad
 Date : 12-08-2025

**VENKAT
ESWARA
RAO
DEVINENI**


For Telogica Limited


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

TELOGICA LIMITED

(CIN: L72200TG1995PLC020569) (GST: 36AABCA6501C1ZC)

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Independent Auditor's Review Report on the Quarterly Unaudited Ind AS Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
M/s. Telogica Limited (Formerly Known as Aishwarya Technologies and Telecom Limited)

We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of M/s. Telogica Limited (Formerly Known as Aishwarya Technologies and Telecom Limited) (the "Company") for the quarter ended 30th June, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by "the Company'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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on "the Statement" 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 Statement" is free of material misstatement. 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.





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Based on our review conducted as above, except for the matters stated in para 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 Ind AS 34, prescribed under Section 133 of the Act, 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 Requirement) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

Outstanding Statutory Dues: The company is irregular in payment of statutory dues like PF, GST, TDS, ESI and PT etc., The outstanding statutory dues for the quarter ended 30.06.2025, amount to Rs. 0.28 crore, and the total outstanding dues up to 30.06.2025, amount to Rs. 1.73 crore.

For P. Murali & Co
Chartered Accountants
FRN: 007257S


A. Krishna Rao
Partner
M.No.020085
UDIN: 25020085BMILJP8224



Place: Hyderabad
Date: 12-08-2025

