



# CAT TECHNOLOGIES LTD.

SOFTWARE DEVELOPMENT. IT EDUCATION & TRAINING. IT ENABLED SERVICES & CONSULTING  
www.cattechnologies.com e-mail:info@cattechnologies.com

CIN: L72200TG1995PLC035317

13.11.2020

To  
The Corporate Relationship Department  
**BSE Limited**  
P J Towers, Dalal Street  
Fort, **MUMBAI**

Dear Sir,

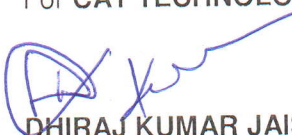
Sub: Submission of the Un-Audited Financial Results for the Quarter & Half year ended 30<sup>th</sup> September, 2020– Reg.

Ref: Script Code: 531682

With reference to above cited subject, Board of Directors in their just concluded Board meeting has considered and adopted Un-Audited Financial Results for the Quarter & Half year ended 30<sup>th</sup> September, 2020. A copy of same is herewith enclosed for your immediate reference and records, in compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours Truly,  
For **CAT TECHNOLOGIES LIMITED**

  
**DHIRAJ KUMAR JAISWAL**  
Managing Director



Encl: As above

**CAT TECHNOLOGIES LIMITED**

CIN: L72200TG1995PLC035317

1ST FLOOR, Champa Mansion, Nampally Station Road, Hyderabad - 500 001.

**Statement of Standalone Un Audited Financial Results for the Quarter & Half yearly ended on September 30, 2020.**

Rs. (In Lakhs)

S. No	Particulars	Quarter ended			Half year ended		Financial Year
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Revenue from operations	-	-	-	-	-	-
II	Other Income	0.005	-	-	0.005	-	123.90
III	<b>Total Revenue (I + II)</b>	<b>0.005</b>	<b>-</b>	<b>-</b>	<b>0.005</b>	<b>-</b>	<b>123.90</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	-	-	-	-	-	-
	Finance costs	0.79	0.59	0.80	1.39	1.83	3.27
	Depreciation and amortization expense	1.15	1.14	1.17	2.29	2.33	4.59
	Other expenses	0.88	-	1.12	0.88	3.90	357.38
	<b>Total expenses</b>	<b>2.81</b>	<b>1.73</b>	<b>3.09</b>	<b>4.55</b>	<b>8.06</b>	<b>365.24</b>
	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>(2.81)</b>	<b>(1.73)</b>	<b>(3.09)</b>	<b>(4.55)</b>	<b>(8.06)</b>	<b>(241.34)</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before tax (V - VI)</b>	<b>(2.81)</b>	<b>(1.73)</b>	<b>(3.09)</b>	<b>(4.55)</b>	<b>(8.06)</b>	<b>(241.34)</b>
VIII	<b>Tax expense :</b>						
	(1) Current tax (Including Previous years)	-	-	-	-	-	0.77
	(2) Deferred tax	-	-	-	-	-	3.53
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>(2.81)</b>	<b>(1.73)</b>	<b>(3.09)</b>	<b>(4.55)</b>	<b>(8.06)</b>	<b>(245.63)</b>
X	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax )(X-XI)	-	-	-	-	-	-
XIII	<b>Profit/(Loss) for the period (IX + XII)</b>	<b>(2.81)</b>	<b>(1.73)</b>	<b>(3.09)</b>	<b>(4.55)</b>	<b>(8.06)</b>	<b>(245.63)</b>
XIV	<b>Other Comprehensive Income</b>						
	- Items that will not be reclassified to profit or loss				-	-	-
	- Income tax relating to items that will not be reclassified to profit or loss				-	-	-
	- Items that will be reclassified to profit or loss				-	-	-
	- Income tax relating to items that will be reclassified to profit or loss				-	-	-
	<b>Total comprehensive income for the period (XIII+X)</b>	<b>(2.81)</b>	<b>(1.73)</b>	<b>(3.09)</b>	<b>(4.55)</b>	<b>(8.06)</b>	<b>(245.63)</b>
XV	Paid-up equity share capital	7943.65	7943.65	7943.65	7943.65	7943.65	7943.65
	Face value of the share (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
	Number of equity shares	794.365	794.365	794.365	794.365	794.365	794.365
XVI	<b>Earnings Per Share(EPS) (Face value of Rs.10 each) :</b>						
	(1) Basic	(0.0035)	(0.002)	(0.0039)	(0.0057)	(0.010)	(0.31)
	(2) Diluted						

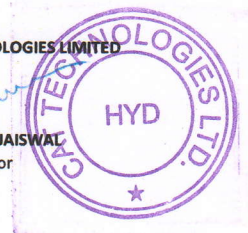
**NOTES :**

- The results have been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on November 13, 2020. These results has been subject to review by the Statutory Auditors.
- Figures of the previous years have been regrouped wherever necessary to make them comparable.

Date: November 13, 2020.  
Place : Hyderabad

For CAT TECHNOLOGIES LIMITED

**DHIRAJ KUMAR JAISWAL**  
Managing Director

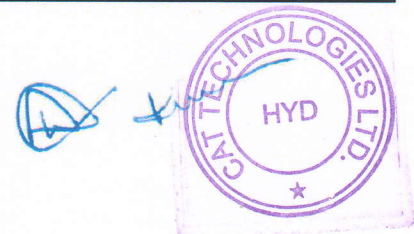




**CAT Technologies Limited**  
**CIN : L72200TG1995PLC035317**  
1 st Floor, Champa Mansion, Nampally Station Road, Hyderabad - 500001  
**Statement of Standalone Assets and Liabilities as at September 30, 2020**

( Rs. In Lakhs)

	PARTICULARS	As at 30.09.2020 Un Audited	As at 31.03.2020 Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Non Current Assets</b>		
	a. Property, Plant and Equipment	318.59	320.92
	b. Capital Work-In-Progress	-	-
	c. Investment properties	-	-
	d. Goodwill	174.90	174.90
	e. Other Intangible assets	-	-
	f. Intangible assets under development	-	-
	g. Biological Assets other than Bearer Plants	-	-
	h. Financial assets	-	-
	- Investments	6,800.31	6,800.31
	- Trade Receivables	-	-
	- Long Term Loans and Advances	21.92	21.92
	- Others	-	-
	i. Deferred tax assets (net)	-	-
	j. Other Non Current Assets	-	-
		<b>7,315.72</b>	<b>7,318.05</b>
<b>2</b>	<b>Current Assets</b>		
	a. Financial Assets		
	i. Investments	-	-
	ii. Trade Receivables	-	-
	iii. Cash and Cash Equivalents	4.31	4.39
	iv. Bank balance other than (iii) above	-	-
	v. Short Term Loans and advances	18.23	18.23
	b. Other assets	0.05	-
		<b>22.59</b>	<b>22.62</b>
	<b>Total Assets (1+2)</b>	<b>7,338.31</b>	<b>7,340.67</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>3</b>	<b>Equity</b>		
	a. Equity Share Capital	7,943.65	7,943.65
	b. Other Equity	(1,087.81)	(1,083.22)
		<b>6,855.84</b>	<b>6,860.43</b>
	<b>Liabilities</b>		
<b>4</b>	<b>Non Current Liabilities</b>		
	<b>Financial liabilities</b>		
	Long Term Borrowings	280.22	273.22
	Deferred Tax Liabilities (Net)	31.81	31.81
		<b>312.03</b>	<b>305.03</b>
<b>5</b>	<b>Current Liabilities</b>		
	a. Financial Liabilities		
	i. Trade Payables	115.60	115.67
	ii Short Term Borrowings	3.16	3.21
	b. Short Term Provisions	9.46	8.91
	c. Other Current liabilities	42.22	47.42
		<b>170.44</b>	<b>175.21</b>
	<b>Total Equity and liabilities (3+4+5)</b>	<b>7,338.31</b>	<b>7,340.67</b>



**INDEPENDENT LIMITED REVIEW REPORT ON UNAUDITED STANDALONE QUARTERLY 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  
CAT TECHNOLOGIES LIMITED

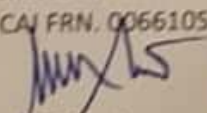
We have reviewed the accompanying standalone statement of unaudited financial results of CAT TECHNOLOGIES LIMITED ("the company") for the Second Quarter and Half Year ended September 30, 2020 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("the regulation") as amended (the 'Listing Regulations').

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 (ICAI). 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 the company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 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 the applicable accounting standards and other recognized accounting practices and policies 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.

For Ramu & Ravi  
Chartered Accountants  
ICAI FRN. 0066105

  
K.V.R Murthy  
Partner



Membership Number: 200021  
UDIN: 20200021AAAADZ7545

Place: Hyderabad  
Date: November 13, 2020