



CAT TECHNOLOGIES LTD.

SOFTWARE DEVELOPMENT. IT EDUCATION & TRAINING. IT ENABLED SERVICES & CONSULTING
www.cattechnologies.com

e-mail: info@cattechnologies.com
CIN: L72200TG1995PLC035317

14.02.2024

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 third quarter and nine months ended **31stDecember, 2023** – 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 third quarter and nine months ended **31stDecember, 2023**. A copy of same along with Limited Review Report 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.

The Meeting of the Board of Directors commenced at 01.30p.m. (IST) and concluded at 02.00 p.m.(IST)

We request you to kindly take on record the same.

Thanking you.

Yours Truly,
For **CAT TECHNOLOGIES LIMITED**

Nisha Jaishwal
NISHA 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 December 31, 2023.

Rs. (In Lakhs)

S. No	Particulars	Quarter ended			Nine Months ended		Financial Year
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Revenue from operations	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-
III	Total Revenue (I + II)	-	-	-	-	-	-
IV	Expenses:						
	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	-	-	-	0.00	0.47	0.48
	Finance costs	0.00	0.00	0.00	3.22	3.30	4.40
	Depreciation and amortization expense	1.07	1.07	1.10	2.50	3.55	5.54
	Other expenses	0.29	0.48	0.44	5.73	7.32	10.42
	Total expenses	1.36	1.56	1.54			
V	Profit before exceptional and extraordinary items and tax (III - IV)	(1.36)	(1.56)	(1.54)	(5.73)	(7.32)	(10.42)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V - VI)	(1.36)	(1.56)	(1.54)	(5.73)	(7.32)	(10.42)
VIII	Tax expense :						
	(1) Current tax (Including Previous years)	-	-	-	-	-	2.04
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(1.36)	(1.56)	(1.54)	(5.73)	(7.32)	(12.47)
X	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax)(X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	(1.36)	(1.56)	(1.54)	(5.73)	(7.32)	(12.47)
XIV	Other Comprehensive Income						
	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	-	-	-	-	-	-
	Total comprehensive income for the period (XIII+X)	(1.36)	(1.56)	(1.54)	(5.73)	(7.32)	(12.47)
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	Earnings Per Share(EPS) (Face value of Rs.10 each) :						
	(1) Basic	(0.0017)	(0.0020)	(0.0019)	(0.0072)	(0.0092)	(0.016)
	(2) Diluted						

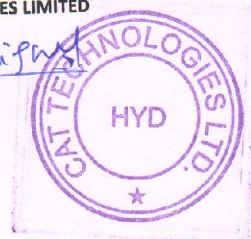
NOTES :

- 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 February 14, 2024. 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: February 14, 2024
Place : Hyderabad

For CAT TECHNOLOGIES LIMITED

Nisha Jaiswal
NISHA JAISWAL
Managing Director



INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED HALF YEAR ENDED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors
CAT Technologies Limited,
Hyderabad

We have reviewed the accompanying statement of unaudited Standalone Financial Results of CAT Technologies Limited (the Company) having its Registered Office at 1st Floor, Champa Mansion, Nampally Station Road, Hyderabad, for the half year ended December 31, 2023 (the Statement), 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 (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 company's personnel and analytical procedures applied to financial data and thus provides 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 the 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 Ramu & Ravi
Chartered Accountants
ICAI FRN. 006610S



K V R Murthy
Partner
Membership Number: 200021
UDIN: 24200021BKHJPY2785

Place: Hyderabad
Date: February 14, 2024