

To.

Date: 14.11.2023

BSE Limited P.J. Towers, Dalal Street, Mumbai-400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 14.11.2023

Ref: Company's letter head 06.11.2023

Scrip Code: 532975

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Telogica Limited (Formerly known as Aishwarya Technologies and Telecom Limited) held on Tuesday, 14.11.2023 at 4:00 P.M at the registered office of the Company at Empire Square, Plot No 233-A, 234 & 235, 3rd Floor, Road No 36, Jubilee Hills, Hyderabad- 500 033, Telangana, the following were considered and approved:

- 1. Unaudited financial results for the quarter and half-year ended 30.09.2023. (Enclosed)
- 2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2023. (Enclosed)

The meeting concluded at 9.45 p.m.

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,

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

D. Venkateswara Rao

Wholetime Director & CFO

OURCO

DIN: 03616715 Encl: As above





Balance Sheet as at 30th September, 2023

Notes As at 30-09-2023 As at 31-03-2023	leoica	(Amount in the	usands except for No of	shares and EPS)
Non-Current Assets (a) Properly, Pflant and Equipment 3 5,055.55 4,635.08 (b) Goodwill 3 23.04 23.04 23.04 (c) Clime Internigible Assets 3 23.04 23.04 (d) Financial Assets 1,000 1,000 1,000 (ii) Trade Pocoevable (iii) Leans 1,200 1,200 1,200 (iii) Leans 1,200 1,200 1,200 1,200 (iii) Cleans 1,200 1,200 1,200 1,200 (iii) Cleans 1,200 1,20				
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Total Assets		8		
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Current Liabilities (a) Financial Liabilities (a) Borrowings 12 31,027.27 26,717.27 (b) Trade Payables 13 1,76,587.77 1,22,273.04 (c) Other Financial Liabilities 14 73,037.36 71,438.64 (b) Employee Benefit Obligations 11 - 1,492.94 (c) Other Current Liabilities 15 39,189.24 35,068.99 Total Current Liabilities 3,19,841.64 2,56,990.87 Total Equity and Liabilities 3,26,686.42 2,61,824.55	Total Non-current liabilities	and a second distance	6,844,78	4.833 68
(a) Financial Liabilities (a) Borrowings (b) Trade Payables 12 31,027.27 26,717.27 (c) Other Financial Liabilities 13 1,76,587.77 1,22,273.04 (b) Employee Benefit Obligations 14 73,037.36 71,438.64 (c) Other Current Liabilities 15 39,189.24 35,068.99 Total Current Liabilities Total Liabilities Total Equity and Liabilities 3,26,686.42 2,61,824.55	Current Liabilities			1,000.30
(a) Borrowings 12 31,027.27 26,717.27 (b) Trade Payables 13 1,76,587.77 1,22,273.04 (c) Other Financial Liabilities 14 73,037.36 71,438.64 (c) Other Current Liabilities 11 - 1,492.94 Total Current Liabilities 15 39,189.24 35,068.99 Total Liabilities 3,19,841.64 2,56,990.87 Total Equity and Liabilities 3,26,686.42 2,61,824.55	(a) Financial Liabilities			
(b) Trade Payables				
(c) Other Financial Liabilities				26,717.27
(b) Employee Benefit Obligations (c) Other Current Liabilities 11 - 1,492.94 (c) Other Current Liabilities 15 39,189.24 35,068.99 Total Liabilities 3,19,841.64 2,56,990.87 Total Equity and Liabilities 3,26,686.42 2,61,824.55		1 1		1,22,273.04
(c) Other Current Liabilities 15 39,189.24 35,068.99 Total Current Liabilities 31,9,841.64 2,56,990.87 Total Equity and Liabilities 3,26,686.42 2,61,824.55			73,037.36	71,438.64
Total Current Liabilities 39,189.24 35,068.99 Total Liabilities 3,19,841.64 2,56,990.87 Total Equity and Liabilities 3,26,686.42 2,61,824.55			-	
Total Equity and Liabilities 3,26,686.42 2,61,824.55		15		
Total Equity and Elabilities	Total Liabilities			
2,95,846.56 2,30,699.21	Total Equity and Liabilities	1		
		1	2,95,846.56	2,30,699.21



(Formely Known as AISHWARYA TECHNOLOGIES AND TELECOM LIMITED) (CIN: L72200TG1995PLC020569) (GST. 36AABCA6501C1ZC)

Regd. Office: Empire Square, Plot No 233-A, 234 & 235, 3rd Floor, Road No. 36, Jubilee Hills, Hyderabad- 500 033. Telangana, India. Dalelandacturing Unit: Plot No. M-09, Medical Device Park, Sultanpur, Sangareddy - 502319. Telangana



Statement of Profit and Loss for the Year ended September 30th, 2023

(Amount in thousands except for No of shares and EPS)

(Amount	in thousands except for N	o of shares and EPS	3)
Particulars	Notes	For the period ended sep30, 2023	For the period ended March 31, 2023
INCOME			
Revenue from Operations	16	44,285.87	44,437.23
Other Income	17	1,739.90	4,590.42
Total Income		46,025.77	49,027.65
EXPENSES			
Cost of Materials Consumed	18	(7,592.01)	2,802.32
Purchase of Stock in Trade		44,919.44	15,411.49
Changes in Inventories of Finished Goods and Work-in-Progress	19	(11,895.26)	4.151.65
Employee Benefits Expense	20	8,614.69	24,568.38
Finance Costs	21	2,717.97	5,971.76
Depreciation and Amortisation Expense	3	271.05	1,306.55
Other Expenses	22	8,090.55	31,672.14
Total Expenses		45,126.42	85,884.29
Profit Before Exceptional Items and Tax		899.35	(36,856.64)
Exceptional Items (Net)	23		25,679.01
Profit Before Tax		899.35	(11,177.64)
Tax Expense		000.00	(11,177.04)
Current Tax			
Deferred Tax		613.87	(427.47)
Total Tax Expense		613.87	(427.17) (427.17)
Profit for the year		285.48	(10,750.47)
Other comprehensive income	1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	203.40	(10,730.47)
A Items that will will not be reclassified subsequently to profit or loss			
(a) Remeasurements of the defined benefit plans			(1.100.10)
(b) Deferred tax relating to items that will not be reclassified to profit or loss			(1,192.19)
Total other comprehensive income			(4.402.40)
Total comprehensive income for the year		285.48	(1,192.19)
Earnings per equity share		203.40	(9,558.28)
(Equity shares, par value of ` 5 each)			
Basic		0.00001	(0.00)
Diluted		0.00001	(0.08)
		0.00001	(0.08)



TELOGICA LIMITED

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Cash Flow statement for the year ended September, 2023

	(Amount in thousands except for No of shares and EPS)		
Particulars	For the period ended 30- 09-2023	For the period ended 31 03-2023	
Cash flow from operating activities		00-2023	
Profit Before Tax	899.35	(11 177 64)	
Adjustment for	099.55	(11,177.64)	
Depreciation	271.05	1 200 55	
Finance Costs	2,717.97	1,306.55	
Profit on sale of fixed asset	(130.00)	5,971.76	
(Increase)/Decrease in Inventories	,	(25,679.00)	
(Increase)/Decrease in Trade receivables	(33,260.67)	2,825.18	
(Increase)/Decrease in Other Financial Assets	(10,062.69)	(100.35)	
(Increase)/Decrease in Other Assets	(4,291.01)	11,367.59	
Increase/(Decrease) in Trade Payables	(2,273.05)	(3,271.10)	
Increase/(Decrease) in Other Financial Liabilities	54,314.73	(22,780.60)	
Increase/(Decrease) in Provisions	1,598.72	4,552.77	
Increase/(Decrease) in Other Liabilities	0.007.04	-	
Cash flow from Operating Activities	2,627.31	1,364.62	
Less: Tax Paid	12,411.71	(35,620.22)	
Net Cash Flow From Operating Activities	12,411.71	(35,620.22)	
Cash Flow From Investing Activities		(00,020.22)	
Purchase of Fixed Assets			
Sale of Fixed Assets	(691.51)	(54.49)	
Sale of Fixed Assets Sale of Fixed Investments	130.00	47,500.00	
		-	
Profit on sale of Fixed Asset	<u> </u>		
Net Cash Flow From Investing Activities	(561.51)	47,445.51	
Cash Flow From Financing Activities			
Short Term Loan	0.004.40		
Current Maturities of Long Term Borrowings	6,321.10	(4,259.21)	
Finance Costs	(0.747.0-)	-	
Net Cash Flow From Financing Activities	(2,717.97)	(5,971.76)	
3	3,603.13	(10,230.97)	
et Cash Flow During the Year			
ash & Cash Equivalent At the Beginning Of the Year	15,453.33	1,594.33	
Cash & Cash Equivalent At the End Of the Year	2,061.70	467.37	
	17,515.03	2,061.70	



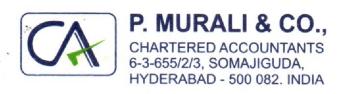


TELOGICA LIMITED

(Formely Known as AISHWARYA TECHNOLOGIES AND TELECOM LIMITED) (CIN: L72200TG1995PLC020569) (GST. 36AABCA6501C1ZC)

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Manufacturing Unit: Plot No. M-09, Medical Device Park, Sultanpur, Sangareddy - 502319. Telangana



Tel.

: (91-40) 2332 6666, 2331 2554

2339 3967, 2332 1470

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: (91-40) 2339 2474 : pmurali.co@gmail.com

info@pmurali.com

Website : www.pmurali.com

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

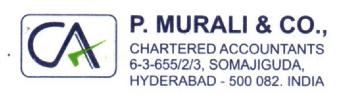
To
The Board of Directors
Telogica Limited
(Formely known as Aishwarya Technologies and telecom limited)

We have reviewed the accompanying statement of unaudited standalone financial results of Telogica Limited (Formely known as Aishwarya Technologies and telecom limited)(the "Company") for the quarter ended 30th September, 2023 and for the period from 01 July2023 to 30th September, 2023 (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. 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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Website: www.pmurali.com

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.

Erosion of Net worth: The Company has been incurring losses continuously which has resulted in complete erosion of Net Worth.

Outstanding Statutory Dues: The company is irregular in payment of statutory dues like PF, ESI, TDS, GST and PT etc., The Outstanding Statutory dues upto the quarter ended 30-09-2023 is Rs.2.13 Crores.

For P. Murali & Co

Chartered Accountants

FRN: 007257S

A.Krishna Rao

Partner

M.No.020085

UDIN: 23020085BGQYPR2058

Place: Hyderabad Date: 14-11-2023