



To,

Date: 12.02.2024

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

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 12.02.2024**  
**Unit: TELOGICA LIMITED**

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of TELOGICA LIMITED held on Monday, 12.02.2024 at 4:00 P.M at the registered office of the Company at at Empire Square, Plot No 233-A, 234 & 235, 3<sup>rd</sup> Floor, Road No 36, Jubilee Hills, Hyderabad- 500 033 , Telangana, India, the following were considered and approved:

1. Unaudited financial results for the quarter ended 31.12.2023. **(Enclosed)**
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter ended 31.12.2023. **(Enclosed)**

The meeting concluded at 5.25 p.m.

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,  
For Telogica Limited  
(Formerly Aishwarya Technologies and Telecom Limited)

D. Venkateswara Rao  
Wholtime Director & CFO  
DIN: 03616715



Encl: As above

## TELOGICA LIMITED

(Formerly Known as AISHWARYA TECHNOLOGIES AND TELECOM LIMITED)

(CIN: L72200TG1995PLC020569) (GST: 36AABCA6501C1ZC)

**Regd. Office :** Empire Square, Plot No 233-A, 234 & 235, 3<sup>rd</sup> Floor, Road No. 36, Jubilee Hills, Hyderabad- 500 033. Telangana, India.

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

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**UNAUDITED FINANCIALS RESULTS FOR THE QUARTER III AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

(Amount in Lakhs, Except EPS)


S.No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31-12-2023	30-9-2023	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	887.18	375.98	59.98	1,330.04	334.74	444.37
II.	Other Income	-0.09	-0.49	14.96	17.31	42.73	45.90
III.	<b>Total income (I+II)</b>	<b>887.09</b>	<b>375.49</b>	<b>74.94</b>	<b>1,347.34</b>	<b>377.47</b>	<b>490.27</b>
IV.	Expenses						
	Cost of Materials consumed	214.41	-76.05	0.46	138.49	11.02	28.02
	Purchase of stock-in-trade	369.98	318.49	1.23	819.17	113.22	154.11
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-204.10	-25.75	21.48	-323.05	-18.61	41.52
	Employee benefits expense	48.98	46.65	58.35	135.13	186.61	245.68
	Finance Cost	22.40	19.35	14.62	49.58	46.44	59.72
	Depreciation and amortisation expense	1.36	0.74	2.27	4.07	12.09	13.07
	Other expenses	104.09	60.11	40.54	185.00	252.64	316.72
	<b>Total Expenses</b>	<b>557.12</b>	<b>343.54</b>	<b>138.95</b>	<b>1,008.39</b>	<b>603.41</b>	<b>858.84</b>
V.	<b>Profit / (Loss) before and exceptional items and Tax ( III-IV)</b>	<b>329.96</b>	<b>31.95</b>	<b>-64.01</b>	<b>338.95</b>	<b>-225.94</b>	<b>-368.57</b>
VI.	<b>Exceptional Items</b>				-	256.79	256.79
VII.	<b>Profit / (Loss) from before tax (V-VI)</b>	<b>329.96</b>	<b>31.95</b>	<b>-64.01</b>	<b>338.95</b>	<b>30.85</b>	<b>-111.78</b>
VIII.	Tax expense		6.14				
	Current Tax		-	-			-
	Deferred Tax	-0.24	6.14		5.90		-4.27
IX.	<b>Net Profit / (Loss) after Tax (VII-VIII)</b>	<b>330.20</b>	<b>25.81</b>	<b>-64.01</b>	<b>333.05</b>	<b>30.85</b>	<b>-107.51</b>
X.	Other Comprehensive Income	-					11.92
XI.	<b>Total Comprehensive Income</b>	<b>330.20</b>	<b>25.81</b>	<b>-64.01</b>	<b>333.05</b>	<b>0.13</b>	<b>-95.59</b>
XII.	<b>Paid-up equity share capital (Face Value of Rs. 5/- per share)</b>	<b>1,194.70</b>	<b>1,194.70</b>	<b>1,194.70</b>	<b>1,194.70</b>	<b>1,194.70</b>	<b>1,194.70</b>
XIII.	Earnings Per Equity Share of face value of Rs 5/- each)						
	a. Basic (in Rs)	1.39	0.10	-0.27	1.39	0.13	0.08
	b. Diluted (in Rs)	1.39	0.10	-0.27	1.39	0.13	0.08

**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 relevant rules issued thereunder and other accounting propoundments 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 12-02-2024 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 : 12-02-2024

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

  
D. Venkateswara Rao  
Whole Time Director  
DIN: 03616715

**TELOGICA LIMITED**

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(CIN: L72200TG1995PLC020569) (GST. 36AABCA6501C1ZC)

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**P. MURALI & CO.,**  
CHARTERED ACCOUNTANTS  
6-3-655/2/3, SOMAJIGUDA,  
HYDERABAD - 500 082. INDIA

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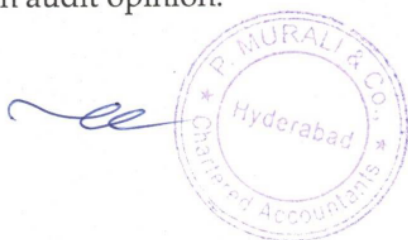
**Independent Auditor's Review Report on the Quarterly/Half-yearly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Telogica Limited (Formerly known as Aishwarya Technologies and Telecom Limited)

We have reviewed the accompanying statement of unaudited standalone financial results of Telogica Limited (Formerly known as Aishwarya Technologies and Telecom Limited) (the "Company") for the quarter ended 31<sup>st</sup> December, 2023 and for the period from 01<sup>st</sup> October 2023 to 31<sup>st</sup> December, 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.





**P. MURALI & CO.,**  
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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, ESI, TDS, GST and PT etc., The Outstanding Statutory dues up to the quarter ended 31-12-2023 is Rs. 2.08 Crores.

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

  
A. Krishna Rao

Partner

M.No.020085

UDIN: 24020085BKAUCA3694



Place: Hyderabad

Date: 12-02-2024