



CAT TECHNOLOGIES LTD.

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

CIN: L72200TG1995PLC035317

14.11.2023

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 second quarter and half-year ended **30th September, 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 second quarter and half-year ended **30th September, 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.

Thanking you.

Yours Truly,
For **CAT TECHNOLOGIES LIMITED**

Nisha Jainwal
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 September 30, 2023.

Rs. (In Lakhs)

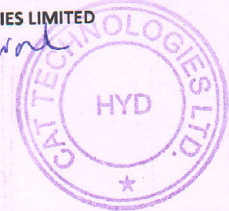
S. No	Particulars	Quarter ended			Half year ended		Financial Year
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Revenue from operations	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-
III	Total Revenue (I + II)	-	-	-	-	-	-
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	-	-	-	-	0.47	0.48
	Finance costs	0.00	-	0.00	0.00	2.20	4.40
	Depreciation and amortization expense	1.07	1.08	1.10	2.15	3.11	5.54
	Other expenses	0.48	1.73	1.71	2.22	5.78	10.42
	Total expenses	1.56	2.81	2.82	4.37	5.78	10.42
V	Profit before exceptional and extraordinary items and tax (III - IV)	(1.56)	(2.81)	(2.82)	(4.37)	(5.78)	(10.42)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V - VI)	(1.56)	(2.81)	(2.82)	(4.37)	(5.78)	(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)	(1.56)	(2.81)	(2.82)	(4.37)	(5.78)	(12.48)
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)	(1.56)	(2.81)	(2.82)	(4.37)	(5.78)	(12.48)
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)	(1.56)	(2.81)	(2.82)	(4.37)	(5.78)	(12.48)
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	(0.0020)	(0.004)	(0.0035)	(0.0055)	(0.0073)	(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 November 14, 2023. 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 14, 2023
Place : Hyderabad

For CAT TECHNOLOGIES LIMITED
Nisha Jainwal
NISHA 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, 2023

(Rs. In Lakhs)

	PARTICULARS	As at 30.09.2023 Un Audited	As at 31.03.2023 Audited
	ASSETS		
1	Non Current Assets		
	a. Property, Plant and Equipment	305.32	307.47
	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	40.15	40.15
	- Others	-	-
	i. Deferred tax assets (net)	-	-
	j. Other Non Current Assets	-	-
		7,320.68	7,322.83
2	Current Assets		
	a. Financial Assets		
	i. Investments	-	-
	ii. Trade Receivables	-	-
	iii. Cash and Cash Equivalents	2.43	2.48
	iv. Bank balance other than (iii) above	-	-
	v. Short Term Loans and advances	-	-
	b. Other assets	2.17	1.85
		4.60	4.33
	Total Assets (1+2)	7,325.28	7,327.16
	EQUITY AND LIABILITIES		
3	Equity		
	a. Equity Share Capital	7,943.65	7,943.65
	b. Other Equity	(1,128.81)	(1,128.34)
		6,814.84	6,815.31
	Liabilities		
4	Non Current Liabilities		
	Financial liabilities		
	Long Term Borrowings	306.64	302.79
	Deferred Tax Liabilities (Net)	37.20	39.25
		343.84	342.04
5	Current Liabilities		
	a. Financial Liabilities		
	i. Trade Payables	112.94	114.38
	ii. Short Term Borrowings	-	-
	b. Short Term Provisions	11.14	4.48
	c. Other Current liabilities	42.52	50.95
		166.60	169.81
	Total Equity and liabilities (3+4+5)	7,325.28	7,327.16


Nisha Jain


CAT Technologies Limited
5-4-736, Nampally Station Road, Hyderabad

Standalone Cash flow Statement for the year ended September 30, 2023

Rs. in Lakhs

Particulars	As At	
	30.09.2023	31.03.2023
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax & after Extraordinary items	(4.37)	(10.42)
Adjustments for:		
Depreciation and Amortization	2.15	4.40
Prior Period Expenses	-	-
Finance Cost	0.003	0.48
Income Tax for previous years	-	-
Other Adjustments for which cash effects are investing or finance Cash Flow	-	-
Operating Profit/(Loss) before Working Capital changes	(2.22)	(5.54)
Adjustments for Changes in Assets and Liabilities		
Inventories	-	-
Trade Receivables	-	-
Loans and other Financial Assets and Other Assets	0.30	(0.63)
Trade Payables	(0.83)	(1.47)
other Financial Liabilities, Other Liabilities and Provisions	(1.15)	(2.90)
Cash generated from operations	(3.90)	(10.54)
Net Cash Flow from operating Activities	(3.90)	(10.54)
B. Cash Flow from Investing Activities:		
Purchase/Additions of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Interest Received	-	-
Net Cash Flow Investing Activities	-	-
C. Cash Flow from Financing Activities		
Proceeds from Issue of Shares	-	-
Proceeds from Borrowing	3.85	-
Repayment of Borrowings	-	10.44
Interest Paid	(0.003)	(0.48)
Net Cash Flow from Financing Activities	3.85	9.96
Net increase in Cash & Cash Equivalents	(0.05)	(0.58)
Cash and cash equivalents as at the beginning of the year	2.48	3.06
Cash and cash equivalents at the end of the year	2.43	2.48

Nisha Tarshwal


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) 1st Floor, Champa Mansion, Nampally Station Road, Hyderabad, for the half year ended September 30, 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. 0066103



Akhila Subramanyam

Partner

Membership Number: 243754

UDIN: 23243754BGWWXR4502

Place: Hyderabad

Date: November 14, 2023