

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
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, 3rd Floor, Road No. 36, Jubilee Hills, Hyderabad- 500 033. Telangana, India.

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

Tel : +91 40 2753 1324, 25, 26, **Fax :** +91 40 2753 542

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UNAUDITED FINANCIALS RESULTS FOR THE QUARTER II AND HALF YEAR ENDED 30TH SEPTEMBER, 2023							
(Amount in Lakhs, Except EPS)							
S.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		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	375.98	66.88	114.76	442.86	274.76	444.37
II.	Other Income	-0.49	17.89	23.77	17.40	27.77	45.90
III.	Total income (I+II)	375.49	84.77	138.53	460.26	302.53	490.27
IV.	Expenses						
	Cost of Materials consumed	-76.05	0.13	0.56	-75.92	10.56	28.02
	Purchase of stock-in-trade	318.49	130.70	44.99	449.19	111.99	154.11
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-25.75	-93.20	-61.09	-118.95	-40.09	41.52
	Employee benefits expense	46.65	39.50	51.26	86.15	128.26	245.68
	Finance Cost	19.35	7.83	15.83	27.18	31.83	59.72
	Depreciation and amortisation expense	0.74	1.97	4.82	2.71	9.82	13.07
	Other expenses	60.11	20.80	62.10	80.91	212.10	316.72
	Total Expenses	343.54	107.73	118.47	451.27	464.47	858.84
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	31.95	-22.96	20.06	8.99	-161.94	-368.57
VI.	Exceptional Items						256.79
VII.	Profit / (Loss) from before tax (V-VI)	31.95	-22.96	20.06	8.99	-161.94	-111.78
VIII.	Tax expense	6.14	-	-	6.14	-	-4.27
	Current Tax	-	-	-	-	-	-
	Deferred Tax	6.14	-	-	6.14	-	-4.27
IX.	Net Profit / (Loss) after Tax (VII-VIII)	25.81	-22.96	20.06	2.85	-161.94	-107.51
X.	Other Comprehensive Income	-	-	-	-	-	11.92
XI.	Total Comprehensive Income	25.81	-22.96	20.06	2.85	-161.94	-95.59
XII.	Paid-up equity share capital (Face Value of Rs. 5/- per share)	1,194.70	1,194.70	1,194.70	1,194.70	1,194.70	1,194.70
XIII.	Earnings Per Equity Share of face value of Rs 5/- each)						
	a. Basic (in Rs)	0.10	-0.10	0.31	0.00	0.40	0.08
	b. Diluted (in Rs)	0.10	-0.10	0.31	0.00	0.40	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 pronouncements 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 14-11-2023 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 www.aishwaryatechtele.com

For Aishwarya Technologies and Telecom Limited

Place : Hyderabad
Date : 14-11-2023

D. Venkateswara Rao
Whole Time Director
DIN: 03616715

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Balance Sheet as at 30th September, 2023

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

Particulars	Notes	As at 30-09-2023	As at 31-03-2023
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	3	5,055.55	4,635.08
(b) Goodwill			
(c) Other Intangible Assets	3	23.04	23.04
(d) Financial Assets			
(i) Investment			
(ii) Trade Receivable			
(iii) Loans			
(e) Deferred Tax Assets (Net)		1,20,155.84	1,20,769.71
(f) Other non-current assets			
Total Non - Current Assets		1,25,234.42	1,25,427.83
Current Assets			
Inventories	4	72,535.82	39,275.15
Financial Assets			
(a) Investment			
(b) Trade Receivables	5	57,784.79	47,722.09
(c) Cash and Cash Equivalents	6	17,515.03	2,061.70
(d) Other Financial Assets	7	11,937.61	7,646.60
Current Tax Assets		2,337.40	2,337.40
Other Current Assets	8	8,501.49	6,228.44
Total Current Assets		1,70,612.14	1,05,271.38
Total Assets		2,95,846.56	2,30,699.21
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	9	1,19,469.71	1,19,469.71
Other Equity	10	(1,50,309.57)	(1,50,595.05)
Total Equity		(30,839.86)	(31,125.34)
Non-current liabilities			
(a) Financial Liability			
(i) Borrowings			
(ii) Trade payables			
(iii) Other financial liability (other than those specified in item (b), to be specified)			
(b) Employee benefit obligations	11	6,844.78	4,833.68
(c) Other non-current liabilities			
Total Non-current liabilities		6,844.78	4,833.68
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 Liabilities		3,26,686.42	2,61,824.55
Total Equity and Liabilities		2,95,846.56	2,30,699.21

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

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

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			
Current Tax			-
Deferred Tax		613.87	(427.17)
Total Tax Expense		613.87	(427.17)
Profit for the year		285.48	(10,750.47)
Other comprehensive income			
A Items that will not be reclassified subsequently to profit or loss			
(a) Remeasurements of the defined benefit plans		-	(1,192.19)
(b) Deferred tax relating to items that will not be reclassified to profit or loss			
Total other comprehensive income		-	(1,192.19)
Total comprehensive income for the year		285.48	(9,558.28)
Earnings per equity share			
(Equity shares, par value of ` 5 each)			
Basic		0.00001	(0.08)
Diluted		0.00001	(0.08)



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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- For the period ended	31-
	09-2023	03-2023	
Cash flow from operating activities			
Profit Before Tax	899.35		(11,177.64)
Adjustment for			
Depreciation	271.05		1,306.55
Finance Costs	2,717.97		5,971.76
Profit on sale of fixed asset	(130.00)		(25,679.00)
(Increase)/Decrease in Inventories	(33,260.67)		2,825.18
(Increase)/Decrease in Trade receivables	(10,062.69)		(100.35)
(Increase)/Decrease in Other Financial Assets	(4,291.01)		11,367.59
(Increase)/Decrease in Other Assets	(2,273.05)		(3,271.10)
Increase/(Decrease) in Trade Payables	54,314.73		(22,780.60)
Increase/(Decrease) in Other Financial Liabilities	1,598.72		4,552.77
Increase/(Decrease) in Provisions			-
Increase/(Decrease) in Other Liabilities	2,627.31		1,364.62
Cash flow from Operating Activities	12,411.71		(35,620.22)
Less: Tax Paid			
Net Cash Flow From Operating Activities	12,411.71		(35,620.22)
Cash Flow From Investing Activities			
Purchase of Fixed Assets	(691.51)		(54.49)
Sale of Fixed Assets	130.00		47,500.00
Sale of Fixed Investments			-
Profit on sale of Fixed Asset			-
Net Cash Flow From Investing Activities	(561.51)		47,445.51
Cash Flow From Financing Activities			
Short Term Loan	6,321.10		(4,259.21)
Current Maturities of Long Term Borrowings			-
Finance Costs	(2,717.97)		(5,971.76)
Net Cash Flow From Financing Activities	3,603.13		(10,230.97)
Net Cash Flow During the Year	15,453.33		1,594.33
Cash & Cash Equivalent At the Beginning Of the Year	2,061.70		467.37
Cash & Cash Equivalent At the End Of the Year	17,515.03		2,061.70

D. V. Reddy



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P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

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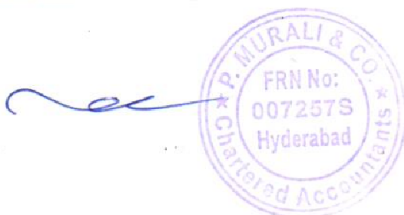
Independent Auditor's Review Report on the Quarterly/Half-yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Telogica Limited
(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 30thSeptember, 2023 and for the period from 01 July 2023 to 30thSeptember, 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.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
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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.

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