



Accurate. Reliable. Innovative.

A NSE & BSE LISTED COMPANY

AAA TECHNOLOGIES LIMITED

CIN : L72100MH2000PLC128949

(An ISO 9001:2015 & ISO 27001:2013 Company)

278-280, F Wing, Solaris-1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri (E), Mumbai 400 072, INDIA

+91-22-2857 3815/16 +91-22-4015 2501 info@aaatechnologies.co.in www.aaatechnologies.co.in

Empanelled by CERT-In for IT Security Auditing Service

Date: 10th November, 2023

To,

The Manager,

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G, Bandra Kurla Complex,
Bandra (East), Mumbai-400051.

BSE LIMITED

(Listing Department)

P.J. Towers, 1st Floor,
Dalal Street, Mumbai-400001.

Symbol: AAATECH

Scrip Code: 543671

SUBJECT: Outcome of the Board Meeting held on Friday, 10th November, 2023.

Ref: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sirs,

The Board of Directors in their meeting held on Friday, 10th November, 2023, *inter-alia*, considered and approved the following matters:

1. The Un-audited Financial Results of the Company for the Half year ended 30th September, 2023 along with the Statement of Asset and Liabilities and Statement of Cash Flow as on 30th September, 2023.
2. Noting of the Compliance Report for the quarter ended 30th September, 2023.

In accordance with the Regulation 33 of Listing Regulations we are enclosing herewith the followings:

1. Un-Audited Financial Results of the Company for the Half Year Ended 30th September, 2023 along with the Statement of Asset and Liabilities as at 30th September, 2023 and Cash Flow Statement as on 30th September, 2023.
2. Limited Review Report on aforesaid Financial Results.



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The Meeting commenced at 04.00 P.M. and concluded at 05.00 P.M.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

For AAA TECHNOLOGIES LIMITED

Shah Sagal

Manoj

SAGAR SHAH

COMPANY SECRETARY AND COMPLIANCE OFFICER

Digitally signed by Shah Sagal Manoj
DN: cn=Shah Sagal Manoj, o=AAA Technologies Limited, ou=AAA Technologies Limited, email=shah.sagal@aaatechnologies.co.in, c=IN
c=Shah Sagal Manoj
Date: 2022.11.01 11:24:48 +05:30





VANDANA V. DODHIA & CO.

CHARTERED ACCOUNTANTS

D-101, Om Fortune, 1st Floor, Behind Bank of Baroda, Jambli Gali, Borivali West, Mumbai - 400092.

Office Telephone : 022-28335993 Mobile : 9820029281

Website : www.cavandana.com Email : vandana@cavandana.com / office.cavandana@gmail.com

LIMITED REVIEW REPORT

Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Quarter and Six Months ended 30th September, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
M/S AAA TECHNOLOGIES LIMITED
278-280, F Wing, Solaris 1,
Saki Vihar Road, Opp. L&T Gate No. 6,
Powai, Andheri East,
Mumbai 400 072

We have reviewed the accompanying statement of unaudited financial results of AAA Technologies Limited for the quarter and Six Months ended September 30, 2023. 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. 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 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 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 VANDANA V. DODHIA & CO.
CHARTERED ACCOUNTANTS**

**VANDANA V. DODHIA
PARTNER
MEMBERSHIP NO.: 104000
FIRM REG No: 117812W
UDIN: 23104000BGSZES9082**



Dated: 10th November 2023
Place: MUMBAI


AAA TECHNOLOGIES LIMITED
CIN: L72100MH2000PLC128949

278-280, F Wing, Solaris 1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri East, Mumbai 400 072


Standalone Statement of Assets & Liabilities for the Six Months ended on 30th September 2023

PARTICULARS	RUPEES (in Lakhs)	
	AS AT	AS AT
	30-09-2023 RUPEES	31-03-2023 RUPEES
Whether results are audited or unaudited	Unaudited	Audited
I ASSETS		
1 Non Current Assets		
(a) Property, Plant and Equipment	185.45	201.45
(b) Other Intangible Assets	0.88	0.88
(c) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	0.00	0.00
(iv) Other Financial Assets	0.15	0.11
(d) Deferred Tax Assets (Net)	0.00	0.00
(e) Other Non Current Assets	0.00	0.00
Total Non Current Assets	186.48	202.44
2 Current Assets		
(a) Inventories	0.00	0.00
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	686.26	670.09
(iii) Cash and Cash Equivalents	148.41	187.92
(iv) Bank Balances other than (iii) above	1,168.70	1,095.87
(v) Loans	0.00	0.00
(vi) Other Financial Assets	540.61	521.87
(c) Current Tax Assets (Net)	23.50	75.23
(d) Other Current Assets	13.99	14.05
Total Current Assets	2,581.47	2,565.03
TOTAL ASSETS	2,767.95	2,767.47
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,282.68	1,282.68
(b) Other Equity	1,356.03	1,255.86
Total Equity	2,638.71	2,538.54
2 LIABILITIES		
2A Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Lease Liabilities	0.00	0.00
(iii) Trade Payables	0.00	0.00
(iv) Other Financial Liabilities	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred Tax Liabilities (Net)	0.32	2.54
(d) Other Non Current Liabilities	0.00	0.00
Total Non Current Liabilities	0.32	2.54
2B Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Lease Liabilities	0.00	0.00
(iii) Trade Payables	0.00	0.00
(iv) Other Financial Liabilities	0.00	0.00
(b) Other Current Liabilities	0.23	0.02
(c) Provisions	128.69	226.37
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Current Liabilities	128.92	226.39
TOTAL LIABILITIES	129.24	228.93
TOTAL EQUITY AND LIABILITIES	2,767.95	2,767.47

FOR & ON BEHALF OF THE BOARD


ANJAY AGARWAL
CHAIRMAN &
MANAGING DIRECTOR
DIN:00415477




VENUGOPAL M. DHOOT
WHOLE TIME DIRECTOR
& CFO
DIN:02147946

PLACE Mumbai
DATED 10-Nov-23

Standalone Statement of Financial Results for Quarter and Six Months ended on 30th September 2023

PARTICULARS		(RUPEES in Lakhs except EPS)					
		QUARTER ENDED ON			SIX MONTHS ENDED ON		YEAR ENDED ON
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
Whether results are audited or unaudited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	549.60	339.05	365.78	888.65	665.96	2,300.04
II.	Other Income	23.35	12.11	9.18	35.46	13.45	50.96
III.	Total Income (I+II)	572.95	351.16	374.96	924.11	679.41	2,351.00
IV.	Expenses:						
	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of Finished goods, Stock-in-Trade and work-in-progress	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	151.19	139.13	87.97	290.32	168.38	543.80
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	21.48	18.91	3.94	40.39	6.90	21.37
	Other expenses	283.25	110.59	452.67	373.84	328.77	1,402.46
	Total Expenses (IV)	435.92	268.63	244.58	704.55	504.05	1,967.63
V.	Profit before exceptional items and tax (III-IV)	137.03	82.53	130.38	219.56	175.36	383.37
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII.	Profit before tax(V-VI)	137.03	82.53	130.38	219.56	175.36	383.37
VIII.	Tax expense						
	(1) Current tax	35.31	22.17	32.22	57.48	42.82	91.89
	(2) Earlier years tax	0.00	0.00	0.00	0.00	0.00	0.04
	(3) Deferred tax	(0.82)	(1.40)	0.59	(2.22)	1.30	4.60
IX.	Profit (Loss) for the period from continuing operations (VII-VIII)	102.54	61.76	97.57	164.30	131.24	286.84
X.	Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI.	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII.	Profit (Loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII.	Profit (Loss) for the period (IX + XII)	102.54	61.76	97.57	164.30	131.24	286.84
XIV.	Other Comprehensive Income						
	(1) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Income Tax relating to Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(4) Income Tax relating to Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income (XIV)	0.00	0.00	0.00	0.00	0.00	0.00
XV.	Total Comprehensive Income for the Period (XIII + XIV)	102.54	61.76	97.57	164.30	131.24	286.84
XVI.	Earnings per equity share (not annualised):						
	(1) Basic (Restated)	0.80	0.48	0.76	1.28	1.02	2.24
	(2) Diluted (Restated)	0.80	0.48	0.76	1.28	1.02	2.24
XVII.	Paid Up Equity Share Capital (Equity Shares of face value of Rs. 10/- each)	1282.68	1282.68	1282.68	1282.68	1282.68	1282.68
	Other Equity excluding Revaluation Reserves						1,255.86


Handwritten signatures and initials in blue ink.




Notes on Financial Results

1. The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meeting held on 10th November, 2023. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
2. The results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
3. The Company is engaged in single business segment
4. Previous year's / period's figure have been regrouped / rearranged wherever necessary
5. Basic and Diluted EPS has been restated after considering the Bonus shares issued on 07-08-2020 and 15-09-2022

FOR & ON BEHALF OF THE BOARD


ANJAY AGARWAL
CHAIRMAN &
MANAGING DIRECTOR
DIN:00415477




VENUGOPAL M. DHOOT
WHOLE TIME DIRECTOR
& CFO
DIN:02147946

PLACE
DATED:

Mumbai
10-Nov-23


AAA TECHNOLOGIES LIMITED
CIN: L72100MH2000PLC128949

278-280, F Wing, Solaris 1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri East, Mumbai 400 072

Standalone Cash Flow Statement for the Six Months ended on 30th September 2023


PARTICULARS	SIX MONTHS ENDED ON			RUPEES (in Lakhs)
	30-09-2023		30-09-2022	Year Ended 31-03-2023
	RUPEES	RUPEES	RUPEES	RUPEES
Whether results are audited or unaudited	Unaudited	Unaudited	Audited	
A) Cash Flow from Operating Activities				
Profit/ (Loss) before Taxes from continuing operations	219.56	175.36		383.37
Adjustment for:				
Depreciation & Amortisation	40.39	6.90		21.37
Finance Cost	0.00	0.00		0.00
Interest Income	(35.64)	(13.45)		(45.63)
Operating Profit before Working Capital Changes	224.31	168.81		359.11
Adjustment for:				
Decrease / (Increase) in Trade Receivables	(16.17)	481.69		247.65
Decrease / (Increase) in Loans and Other Financial Assets	(18.74)	123.87		23.64
Decrease / (Increase) in Other current assets	0.06	(8.63)		(8.63)
Decrease / (Increase) in Non current- Other Financial assets	(0.04)	0.00		0.00
Decrease / (Increase) in Other Non current assets	0.00	0.00		0.00
(Decrease) / Increase in provisions	(97.68)	(237.74)		(46.70)
(Decrease) / Increase in other current liabilities	0.21	0.00		0.02
Cash Generated from Operations	91.95	528.00		575.09
Direct Taxes Paid (Net of Refund)	(5.74)	(38.84)		(85.64)
Net Cash Flow generated from Operating Activities	86.21	489.16		489.45
B) Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment & Intangible Assets	(24.40)	(9.18)		(129.69)
Proceed from sale of Property, Plant and Equipment & Intangible Assets	0	0.00		0.00
Interest Received	35.64	13.45		45.63
Net (Investment)/ Maturity of Fixed Deposits in Bank	(72.83)	(656.97)		(743.83)
Net Cash Flow generated from Investing Activities	(61.59)	(652.70)		(827.89)
C) Cash Flow from Financing Activities				
Proceeds from issuance of Share Capital	0.00	0.00		0.00
Finance Cost	0.00	0.00		0.00
Dividend Paid	(64.13)	(42.76)		(42.76)
Net Cash Flow used in Financing Activities	(64.13)	(42.76)		(42.76)
Net Increase in Cash and Cash Equivalents	(39.51)	(206.30)		(381.20)
Cash and Cash Equivalents at beginning of Year	187.92	569.12		569.12
Cash and Cash Equivalents at end of Year	148.41	362.82		187.92

FOR & ON BEHALF OF THE BOARD


ANJAY AGARWAL
CHAIRMAN &
MANAGING DIRECTOR
DIN:00415477



PLACE
DATED:


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WHOLE TIME DIRECTOR
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Mumbai
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