



Accurate. Reliable. Innovative.
A NSE EMERGE 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: 04th February, 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 Tuesday, 04th February, 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 Saturday, 04th February, 2023, *inter-alia*, considered and approved the following matters:

1. The Un-audited Financial Results of the Company for the quarter ended 31st December, 2022.
2. Noting of Circular Resolution passed on 19th January, 2023.
3. Noting of Circular Resolution passed on 20th January, 2023.
4. Evaluation of the Performance of Independent Directors of the Company.
5. Evaluation of the Performance of the Board, Committees of the Company and Individual Directors.

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 quarter ended 31st December, 2022.
2. Limited Review Report on aforesaid Financial Results.

The Meeting commenced at 12.00 P.M. and concluded at 01.40 P.M.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

For AAA TECHNOLOGIES LIMITED

Shah Sagar
Manoj

Digitally signed by Shah Sagar Manoj
DN: cn=Shah Sagar Manoj, o=AAA Technologies Limited, ou=AAA Technologies Limited, email=shah.sagar@aaatech.com, c=IN
2.5.4.20=shah.sagar@aaatech.com, 2.5.4.21=shah.sagar@aaatech.com, 2.5.4.22=shah.sagar@aaatech.com, 2.5.4.23=shah.sagar@aaatech.com, 2.5.4.24=shah.sagar@aaatech.com, 2.5.4.25=shah.sagar@aaatech.com, 2.5.4.26=shah.sagar@aaatech.com, 2.5.4.27=shah.sagar@aaatech.com, 2.5.4.28=shah.sagar@aaatech.com, 2.5.4.29=shah.sagar@aaatech.com, 2.5.4.30=shah.sagar@aaatech.com, 2.5.4.31=shah.sagar@aaatech.com, 2.5.4.32=shah.sagar@aaatech.com, 2.5.4.33=shah.sagar@aaatech.com, 2.5.4.34=shah.sagar@aaatech.com, 2.5.4.35=shah.sagar@aaatech.com, 2.5.4.36=shah.sagar@aaatech.com, 2.5.4.37=shah.sagar@aaatech.com, 2.5.4.38=shah.sagar@aaatech.com, 2.5.4.39=shah.sagar@aaatech.com, 2.5.4.40=shah.sagar@aaatech.com, 2.5.4.41=shah.sagar@aaatech.com, 2.5.4.42=shah.sagar@aaatech.com, 2.5.4.43=shah.sagar@aaatech.com, 2.5.4.44=shah.sagar@aaatech.com, 2.5.4.45=shah.sagar@aaatech.com, 2.5.4.46=shah.sagar@aaatech.com, 2.5.4.47=shah.sagar@aaatech.com, 2.5.4.48=shah.sagar@aaatech.com, 2.5.4.49=shah.sagar@aaatech.com, 2.5.4.50=shah.sagar@aaatech.com, 2.5.4.51=shah.sagar@aaatech.com, 2.5.4.52=shah.sagar@aaatech.com, 2.5.4.53=shah.sagar@aaatech.com, 2.5.4.54=shah.sagar@aaatech.com, 2.5.4.55=shah.sagar@aaatech.com, 2.5.4.56=shah.sagar@aaatech.com, 2.5.4.57=shah.sagar@aaatech.com, 2.5.4.58=shah.sagar@aaatech.com, 2.5.4.59=shah.sagar@aaatech.com, 2.5.4.60=shah.sagar@aaatech.com, 2.5.4.61=shah.sagar@aaatech.com, 2.5.4.62=shah.sagar@aaatech.com, 2.5.4.63=shah.sagar@aaatech.com, 2.5.4.64=shah.sagar@aaatech.com, 2.5.4.65=shah.sagar@aaatech.com, 2.5.4.66=shah.sagar@aaatech.com, 2.5.4.67=shah.sagar@aaatech.com, 2.5.4.68=shah.sagar@aaatech.com, 2.5.4.69=shah.sagar@aaatech.com, 2.5.4.70=shah.sagar@aaatech.com, 2.5.4.71=shah.sagar@aaatech.com, 2.5.4.72=shah.sagar@aaatech.com, 2.5.4.73=shah.sagar@aaatech.com, 2.5.4.74=shah.sagar@aaatech.com, 2.5.4.75=shah.sagar@aaatech.com, 2.5.4.76=shah.sagar@aaatech.com, 2.5.4.77=shah.sagar@aaatech.com, 2.5.4.78=shah.sagar@aaatech.com, 2.5.4.79=shah.sagar@aaatech.com, 2.5.4.80=shah.sagar@aaatech.com, 2.5.4.81=shah.sagar@aaatech.com, 2.5.4.82=shah.sagar@aaatech.com, 2.5.4.83=shah.sagar@aaatech.com, 2.5.4.84=shah.sagar@aaatech.com, 2.5.4.85=shah.sagar@aaatech.com, 2.5.4.86=shah.sagar@aaatech.com, 2.5.4.87=shah.sagar@aaatech.com, 2.5.4.88=shah.sagar@aaatech.com, 2.5.4.89=shah.sagar@aaatech.com, 2.5.4.90=shah.sagar@aaatech.com, 2.5.4.91=shah.sagar@aaatech.com, 2.5.4.92=shah.sagar@aaatech.com, 2.5.4.93=shah.sagar@aaatech.com, 2.5.4.94=shah.sagar@aaatech.com, 2.5.4.95=shah.sagar@aaatech.com, 2.5.4.96=shah.sagar@aaatech.com, 2.5.4.97=shah.sagar@aaatech.com, 2.5.4.98=shah.sagar@aaatech.com, 2.5.4.99=shah.sagar@aaatech.com, 2.5.4.100=shah.sagar@aaatech.com

SAGAR SHAH

COMPANY SECRETARY AND COMPLIANCE OFFICER



AAA TECHNOLOGIES LIMITED
CIN: L72100MH2000PLC128949
Registered Office: 278-280, F Wing, Solaris 1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri East, Mumbai 400 072

Standalone Statement of Financial Results for Quarter / Nine Months ended on 31st December 2022

PARTICULARS	(RUPEES in Lakhs except EPS)					
	QUARTER ENDED ON			NINE MONTHS ENDED ON		YEAR ENDED ON
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	434.76	365.78	271.42	1100.72	712.75	1440.16
II. Other Income	20.07	9.18	4.74	33.52	12.92	17.56
III. Total Income (I+II)	454.83	374.96	276.16	1134.24	725.67	1457.72
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	119.18	87.97	105.15	287.56	276.07	519.58
Finance costs	0.00	0.00	0.00	0.00	0.02	0.02
Depreciation and amortization expense	3.93	3.94	2.33	10.83	6.86	10.12
Other expenses	230.57	152.67	92.21	559.34	275.35	609.38
Total Expenses (IV)	353.68	244.58	199.69	857.73	558.90	1139.10
V. Profit before exceptional items and tax (III-IV)	101.15	130.38	76.47	276.51	166.77	318.62
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit before tax(V-VI)	101.15	130.38	76.47	276.51	166.77	318.62
VIII. Tax expense						
(1) Current tax	26.12	32.22	18.58	68.94	39.97	77.47
(2) Earlier years tax	0.04	0.00	4.61	0.04	4.61	4.61
(3) Deferred tax	-0.65	0.59	0.67	0.65	2.01	2.72
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	75.64	97.57	52.61	206.88	120.18	233.82
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)	75.64	97.57	52.61	206.88	120.18	233.82
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)	75.64	97.57	52.61	206.88	120.18	233.82
XVI. Earnings per equity share (not annualised):						
(1) Basic (Restated)	0.59	0.76	0.41	1.61	0.94	1.82
(2) Diluted (Restated)	0.59	0.76	0.41	1.61	0.94	1.82
XVII. Paid Up Equity Share Capital (Equity Shares of face value of Rs. 10/- each)	1282.68	1282.68	855.12	1282.68	855.12	855.12
Other Equity excluding Revaluation Reserves						1439.33





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 4th February, 2023. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.

2. **Transition to Indian Accounting Standards (Ind-AS)**

The results for quarter ended December 31, 2022 and Nine months ended December 31, 2022 have been prepared on the basis of un-audited standalone financial statements, which are 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).

Ind-AS compliant comparative figures of corresponding quarter ended September 30, 2022 and December 31, 2021, Nine months ended December 31, 2021 and year ended March 31, 2022 have not been audited / reviewed by the Statutory Auditors of the Company. However, the Management has exercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.

3. Reconciliation of Statement of Profit and Loss as previously reported under IGAAP to Ind-AS

(RUPEES in Lakhs)

PARTICULARS	QUARTER ENDED ON		NINE MONTHS ENDED ON	YEAR ENDED ON
	30-09-2022	31-12-2021	31-12-2021	31-03-2022
Net Profit as per Indian GAAP	88.80	44.20	94.95	200.17
Deferred Revenue Exp / Preliminary Exp adjusted	11.40	10.92	32.77	43.70
Effect of Deferred Tax Assets / Liabilities	(2.63)	(2.51)	(7.54)	(10.05)
Total Comprehensive Income as per Ind-AS	97.57	52.61	120.18	233.82

4. The Company is engaged in single business segment

5. Previous year's / period's figure have been regrouped / rearranged wherever necessary

6. 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
04-Feb-23



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 Nine Months ended 31st December, 2022 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

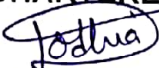
To,
The Board of Directors of
M/S AAA TECHNOLOGIES LIMITED
278-280, F Wing, Solaris 1,
Saki Vihar Road, Opp. L&T Gate No. 6,
Powai, Andheri East,
Mumbai 400 072

We have reviewed the accompanying statement of unaudited financial results of AAA Technologies Limited for the quarter and nine months ended December 31, 2022. 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 52 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: 23104000BGSZBY6723

Dated: 4th February, 2023
Place: MUMBAI

