

Date: 11th June 2025

To, **Department of Corporate Services BSE LIMITED,** Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI - 400 001

Dear Sir,

Sub: -Revised Audited results for the guarter and Year ended 31.03.2025 Scrip Code: 517429

Digitally signed

With reference to the above cited subject, we would like to inform you that in the outcome of the Meeting held on 24th day of May, 2025 because of some technical and clerical error Software Services and Online Education Services figure under Segment Liability of consolidated Balance Sheet is mistyped, due to this there is no impact on the financials of the quarter & Year ended 31.03.2025.

We are herewith enclosing the revised result for the Quarter & Year ended 31.03.2025 after necessary changes...

This is for your information & records.

Thanking You,

Yours Truly, For, ATHENA GLOBAL TECHNOLOGIES LIMITED

by DIVYA AGRAWAL AGRAWAL Date: 2025.06.11 15:28:34 +05'30' **DIVYA AGRAWAL COMPANY SECRETARY & COMPLIANCE OFFICER** M NO. A48143

DIVYA

### ATHENA GLOBAL TECHNOLOGIES LIMITED

CIN No L74140TG1992PLC014182

🙎 2nd floor, Unit No. 203 Gowra Palladium, Sy.No 8A & 8B1 in Survey Nos. 83/1,Serilingampally Mandal, Ranga Reddy District, Hyderabad-500081 Telangana India.











# ATHENA GLOBAL TECHNOLOGIES LIMITED STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025.

Particulars	(Rs in Lakhs except for EPS in Rupe					
		Inree Months Ended			Year ended	
,	31.03.2025	01.12.202		4 31.03.2025	31.03.2024	
I. Income	(Audited)	(Unaudited	d) (Audited)	(Audited)	(Audited)	
Revenue from operations					(=======	
Other Income	479.3	100.25	226.52	1,217.80	970.95	
II.Total Revenue (I + II)	62.7	55.10	23,676.83	247.79		
III. Expenses:	542.10	211.69	23,903.32		,	
Cost of software sold					24,055.21	
Employee benefits expense	0.00	19.07	72.77	74.47	237.98	
Finance cost	228.41	193.77	190.05		727.84	
Depreciation and amortization expense	275.66	361.87	251.12		1,099.92	
Other expenses	32.20	11.33	4.97		24.95	
IV.Total Expenses	206.89	100.00	957.46		1,322.64	
	743.16	716.38	1,476.37		3,413.33	
V. Profit/(Loss) before exceptional items and tax (III - IV) VI. Exceptional Items	(201.06)	(504.69)		(1,323.10)	- 170	
VII. Profit/(Loss) before tax (V-VI)	(201.06)		22,426.96	(1,323.10)	21,441.89	
VIII. Tax expense:			, .20.50	(1,323.10)	21,441.89	
(1) Current tax			ec .			
(2) Deferred tax			<u> </u>		j	
(=) Deterred tax	(10.65)	(0.78)	156.30	00.00	·-	
X. Profit/(Loss) for the period (VII-VIII)		,	130.30	88.88	67.94	
	(190.41)	(503.91)	22,270.65	(1,411.98)	21,373.94	
. Other Comprehensive Income				Į.		
a) (i) Items that will not be reclassified to profit or loss (net of taxes)		1,000,000		-		
y (i) items that will be reclassified to profit or loss ( Net of Tayos)	13.80	(4.20)		12.15	-	
otal Other Comprehensive income	13.80	(4.28)	(43.83)	3.93	(34.36)	
	13.80	(4.28)	(43.83)	16.08	(34.36)	
. Total Comprehensive Income for the period (IX+X)	(176.62)	(508.19)	22,226.82	(1,395.90)	21,339.58	
. Equity Share Capital:	1,405.00					
5.10/- per Equity Share)	1,405.00	1,405.00	1,405.00	1,405.00	1,405.00	
her Equity					1	
				19,747.62	21,143.52	
II. Earning per equity share: (Not annualised for quarters)						
(1) pasic	(1.36)	/2 50)	t)	2 8		
(2) Diluted	(1.36)	(3.59)	166.45	(10.05)	159.75	
I the same to the	(1.24)	(3.28)	145.09	(9.20)	139.24	





## ATHENA GLOBAL TECHNOLOGIES LIMITED

- 1) The financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as ammended by the companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 2) The aforementioned results are reviewed by the Audit Committee of the Board and susequently taken on record by the board of directors at its meeting held on 24.05.2025
- 3) Other Income includes accrued interest of Rs. 35.56 lakhs and Rs. 146.09 lakhs on loan given to subsidiary company Medley Medical Solutions Pvt Ltd for quarter and year ended 31st March, 2025 respectively. Further, it includes accrued interest of Rs. 16.87 lakhs and Rs. 82.28 lakhs on loan given to subsidiary company Tutoroot Technologies Pvt Ltd for quarter and year ended 31st March, 2025 respectively.
- 4) Figures for the previous year/period have been regrouped/reclassified where ever necessary to confirm to the current year's/period's presentation without materially effecting the financial results

5) The results for the quarter and year ended 31.03.2025 are also available on the Bombay Stock Exchange website and on the Company's website i.e. www.bseindia.com and www.athenagt.com Tech

Hyderabac

Place: Hyderabad Date : 24th May, 2025 For Athena Global Technologies Ltd

Chairman & Managing Director



# ATHENA GLOBAL TECHNOLOGIES LIMITED STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025.

(Rs in Lakhs except for EPS in Rupees) **Particulars Three Months Ended Year Ended** 31.03.2025 31.12.2024 31.03.2024 31.03.2025 31.03.2024 (Audited) (Unaudited) (Audited) (Audited) (Audited) I. Income Revenue from operations 289.21 419.27 391.91 1,562.44 Other Income 1,377.61 45.10 0.93 23,622.95 66.18 23,657.23 Total Revenue (I + II) 334.32 420.20 24,014.86 1,628.63 25,034.84 II. Expenses: Cost of goods Sold (8.51)27.60 117.27 115.73 326.33 Employee benefits expense 349.86 285.75 309.98 1,237.03 1,129.98 Finance cost 289.56 365.83 173.23 1,204.48 Depreciation and amortization expense 1,022.17 35.15 16.02 (56.61)61.09 31.26 Other expenses 367.36 108.71 1,264.95 932.94 1,943.13 **Total Expenses** 1,033.42 803.91 1,808.82 3,551.27 4,452.87 V. Profit/(Loss) before exceptional items and tax (III - IV) (699.11)(383.71)22,206.04 (1,922.64)20,581.97 VI. Exceptional Items VII. Profit/(Loss) before tax (V-VI) (699.11)(383.71)22,206.04 (1,922.64)20,581.97 VIII. Tax expense: (1) Current tax (2) Deferred tax (11.58)0.25 145.73 91.78 71.87 IX. Profit/(Loss) for the period (VII-VIII) (687.53)(383.96)22,060.31 (2,014.42)20,510.10 X. Other Comprehensive Income (a) (i) Items that will not be reclassified to profit or loss ( Net of 6.25 14.12 6.23 14.12 (b) (i) Items that will be reclassified to profit or loss ( Net of Taxes). 0.15 (5.76)(43.99)(11.79)(34.53)Total Other Comprehensive income 14.27 (5.76)(37.76)2.33 (28.28)XI. Total Comprehensive Income for the period (IX+X) (673.26)(389.72)22,022.55 (2,012.09)20,481.82 XII. Equity Share Capital: 1,405.00 1,405.00 1,405.00 1,405.00 1,405.00 (Rs.10/- per Equity Share) Other Equity 16,469.50 18,455.85 Total Comprehensive Income attributable to: a) Owners of the company (695.41)(357.33)22,020.48 (1,985.15)20,529.88 b) Non Controlling Interest 22.15 (32.39)2.07 (26.94)(48.06)XIII. Earning per equity share: (not Annualised for quarters) (1) Basic (5.14)(2.73)164.88 (15.06)153.29 (2) Diluted (4.48)(2.50)(13.12)133.62

ATHENA GLOBAL TECHNOLOGIES LIMITED

CIN No L74140TG1992PLC014182

(Hyderabad)

- 1) The financial results of the Group have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as ammended by the companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 2)The aforementioned results are reviewed by the Audit Committee of the Board and susequently taken on record by the board of directors at its meeting held on 24.05.2025
- 3) The Consolidated Financial results are audited by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and financial results of M/s. Tutoroot Technologies Private Limited, material overseas subsidiaries of the Company were audited by other auditors.
- 4) Figures for the previous year/period have been regrouped/reclassified where ever necessary to confirm to the current year's/period's presentation without materially effecting the financial results
- 5) The results for the quarter and year ended 31.03.2025 are also available on the Bombay Stock Exchange website and on the Company's website i.e. www.bseindia.com and www.athenagt.com

Hyderabad

Place: Hyderabad Date: 24th May, 2025 Techno For Athena Global Technologies Ltd

M.Satyendra)
Charman & Managing Director



ATHENA GLOBAL TECHNOLOGIES LI		
Standalone Statement of Assets and I	Liablities	
		(Rs.in Lakhs
Particulars	31.03.2025	31.03.2024
Accepta	(Audited)	(Audited)
Assets Non-assets	8	
Non-current Assets	а	
(a) Property, Plant and Equipment	1,050.11	9.24
(b) Investment Property (c) Intangibles under Development	23,900.00	23,900.00
(d) Financial Assets	2.88	2.85
(i) Investments		
(ii) Other financial assets	4,818.74	5,073.54
(e) Deferred tax asset (net)	52.50	65.45
(c) belefred tax asset (fiet)	26.55	115.44
	29,850.79	29,166.53
Current assets		
(a) Inventories	05.	
(b) Financial assets		0.10
(i) Trade receivables	1,390.75	1 002 0
(ii) Loans and advances	2,687.58	1,063.83
(iii) Cash and cash equivalents	31.05	2,892.59 5.69
(iv) Other financial assets	431.58	407.83
(c) Current tax assets (net)	24.86	33.55
(d) Other current assets	551.77	486.04
	331.77	400.04
	5,117.59	4,889.55
TOTAL	34,968.37	34,056.08
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	1,405.00	1,405.00
b) Other equity	19,747.62	21,143.52
c) Money received against share warrents	141.38	141.38
	21,294.00	22,689.90
Liabilities	Har.	
Non-Current Liabilities		
a) Financial liabilities	-	
(i) Borrowings	3,705.28	E 20C 4C
(ii) Other financial liabilities	2,868.88	5,286.46
b) Other non-current liabilities	2,808.88	1,431.90
c) Employee benefit obligations	94.36	92.88
	6,668.52	6,811.24
transact Cold Date		
urrent Liabilities a) Financial liabilities		
(i) Borrowings	27.2.2	
(ii) Other financial liabilities	3,743.42	3,421.89
o) Other current liabilities	2,711.50	579.90
	543.09	547.24
) Employee henefit obligations		F 01
c) Employee benefit obligations	7.84 <b>7,005.86</b>	5.91 <b>4,554.94</b>



ATHENA GLOBAL TECHNOLOGIES LIMITED



ATHENA GLOBAL TECHNOLO		
Consolidated Statement of Ass	ets and Liablities	
		(Rs.in Lakhs)
Particulars	31.03.2025	31.03.2024
Assets	(Audited)	(Audited)
Non-current Assets		
(a) Property, Plant and Equipment		
(b) Investment Property	1,067.88	47.64
(c) Goodwill	23,900.00	23,900.00
(d) other intangibles	3,116.71	3,116.71
(e) Intangibles under Development	96.90	220.34
(e) Financial Assets	4,015.56	3,232.62
(i) Investments	6	
(ii) Other Financial Assets	-	254.81
(f) Deferred tax asset (Net)	40.88	65.45
in a second control of the control o	(8.36)	83.42
Current assets	32,229.58	30,920.99
(a)Inventory		
(b) Financial Assets		0.71
(i) Trade Receivables	205.00	
(ii) Cash and Cash Equivalents	386.99	260.66
(iii) Other Financial Assets	81.32	37.38
(c) Current Tax Assets (Net)	431.58	288.89
(d) Other Current Assets	24.86	33.55
	1,095.34	956.83
	2,020.08	1,578.02
	34,249.66	32,499.01
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,405.00	1,405.00
(b) Other Equity	16,469.50	18,455.92
c) Money Received against Share Warrants	141.38	141.38
	18,015.88	20,002.29
Non- Controlling Interest	(75.01)	(49.00)
Liabilities	(73.01)	(48.06)
Non-Current Liabilities		5 a
a) Financial Liabilities		
(i) Borrowings	4004.0-	
(ii) Other Financial Liabilities	4,821.27	5,788.24
c) Provisions	2,868.88	1,431.90
***************************************	116.68	116.02
urrent Liabilities	7,806.83	7,336.16
a) Financial Liabilities	-	
(i) Borrowings	4004.45	
(ii) Trade Payables	4,081.12	984.88
(iii) Other Financial Liabilities	169.47	187.74
o) Other Current Liabilities	2,916.72	2,499.97
) Provisions	1,321.62	1,519.64
r as account two	13.05	16.39
TOTAL	8,501.97	5,208.62
TOTAL	34,249.66	32,499.01



## ATHENA GLOBAL TECHNOLOGIES LIMITED





AUDITED STANDALONE STATEMENT OF CASH FLOWS		EAR ENDED 31ST MARCH,2025 Il amounts in Lakhs. unless otherwise stated			
Particulars	31.03.2025	31.03.2024			
Cash Flows from Operating Activities		31.03.202			
Net profit/(loss) before tax	(1,323.10)	21,441.89			
Adjustments for :	, ,, ====,	21,141.00			
Depreciation and amortization expense	46.92	24.95			
Provision for doubtful debts/advances/impairment	41.82	378.67			
Exchange fluctuation	2.44	370.07			
Fair valuation of investment property		(23,593.73			
Non - Cash Ind As Adjustment		324.53			
Finace cost	1,206.58	1,099.87			
Other comprehensive income (net of tax)	16.08	(34.36			
Operating profit before working capital changes	(9.25)	(358.19			
Movements in Working Capital	(5.25)	(336.13			
(Increase)/Decrease in Inventories	0.10	0.20			
(Increase)/Decrease in Trade Receivables	(371.20)	(146.01			
(Increase)/Decrease in Other financial assets	(10.82)	(568.31			
(Increase)/Decrease in loans and advances	205.01	311.10			
(Increase)/Decrease in Other Current Assets	(65.73)	(157.71)			
Increase/(Decrease) in Other financial liabilities	2,131.61	1,266.67			
Increase/(Decrease) in Other Current liabilities	(4.16)	143.14			
Increase/(Decrease) in provisions	3.41	44.30			
Changes in Working Capital	1,888.22	893.38			
Cash generated from operations	1,878.97	535.19			
Incometax paid	8.69	(78.34)			
Net Cash from operating activities	1,887.66	456.85			
		1			
Cash flows from Investing Activities					
Profit on sale of Intangiables					
Purchase/ sale of Fixed Assets (Including CWIP)	(1,087.82)	(35.03)			
Increase/decrease in other Investments	254.81	345.44			
Net Cash used in Investing Activities	(833.02)	310.42			
	The same of the sa				
Cash flows from/(used in) Financing Activities					
Amount received against share warrents		536.68			
Finance cost	(1,206.58)	(1,099.87)			
Proceeds from /(Repayment of) Long term borrowings	(1,581.17)	(1,295.47)			
Proceeds from/(Repayment of) Short-term borrowings	321.53	999.45			
Changes in other financial liabilites	1,436.98	31.00			
let Cash used in Financing Activities	(1,029.25)	(828.22)			
5					
let Increase/(Decrease) in cash and cash equivalents	25.39	(60.95)			
ash and Cash equivalents at the beginning of the year	5.65	66.59			
ash and Cash equivalents at the ending of the year	31.05	5.65			

Standalone statement of cash flows has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies Act 2013.



ATHENA GLOBAL TECHNOLOGIES LIMITED



ATHENA GLOBAL TECHNOLO		
AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS		
Particulars	All amounts in Lakhs unless 31.03.2025	otherwise stated 31.03.2024
Cash Flows from Operating Activities	31.03.2023	31.03.2024
Net profit/(loss) before tax	(1,922.64)	20,570.32
Adjustments for :	(1,322.04)	20,370.32
Loss of Subsidary belongs to Minority Share Holders		(63.16)
Depreciation and amortization expense	61.09	31.25
Provision for doubtful debts/advances/ impairment	01.03	378.67
Finance cost	1,204.48	1,022.12
Non - Cash Ind As Adjustment	1,204.40	401.46
Other Comprehensive Income (net of tax)		(28.28)
Deferred income on fiarvalue of Investment property		(23,593.73)
Operating profit before working capital changes	(657.07)	(1,281.35)
Movements in Working Capital	(037.07)	(1,201.55)
(Increase)/Decrease in Inventories	0.71	11.88
(Increase)/Decrease in Trade Receivables	(126.33)	520.03
(Increase)/Decrease in Other financial assets	(118.12)	
(Increase)/Decrease in Other Current Assets	(138.50)	506.17
Increase/(Decrease) in Trade Payables	(18.27)	(329.78)
Increase/(Decrease) in Other financial liabilities	374.45	69.17
Increase/(Decrease) in Other Current liabilities		686.50
Increase/(Decrease) in provisions	(198.24) (2.69)	919.00
and a first of the		2 202 07
Cash generated from operations	(227.00)	2,382.97
Taxes Paid	(884.07) 8.79	1,101.62
Net Cash from operating activities (A)		78.33
Cash flows from Investing Activities	(875.28)	1,179.95
Purchase of Fixed Assets (Including CWIP)	(956.71)	/F 20)
Increase/(Decrease) in Non Current Investments	254.81	(5.28)
Increse in Investments	254.61	(63.23)
(Increase) in Intangibles under development	(782.95)	345.44
Net Cash used in Investing Activities	(1,484.86)	(811.79)
and the same of th	(1,484.86)	(534.86)
Cash flows from/(used in) Financing Activities		
Amount Received Against share Warrents		F2C C0
Finance cost	(1,204.48)	536.68 (1,022.12)
Proceeds from Long term borrowings	(966.97)	234.35
Increase/(Decrease) in Other Non-Current liabilities	(500.57)	
Increase/(Decrease) in Other Non-Current assets	1	(24.26)
Changes in other financial liabilites	1,479.28	1.41
Proceeds from/(Repayment of) Short-term borrowings	3,096.24	(336.73)
Net Cash used in Financing Activities	2,404.07	(176.73)
	2,404.07	(787.40)
Net Increase/(Decrease) in cash and cash equivalents	43.94	(142.31)
Cash and Cash equivalents at the beginning of the year	37.38	179.69
Cash and Cash equivalents at the ending of the year	81.32	37.38

Consolidated statement of cash flows has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies Act 2013.







ATHENA GI	OBAL TECHNOL	OGIES LIMITED			-	
AUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS				DED 31ST MARCI	1 2025	
	STANDALONE S			DED 3131 MARCI	(Rs in Lakhs	
Particulars				Year I	Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
1. Segment Revenue		o 36		tr.		
(a) Software services	542.09	211.69	309.60	1,353.23	1,261.49	
(b) Real Estate	0.00	1-1	-	112.36	1,201.43	
(f) Leasing Activity	-	-	23,593.73	-	23,593.73	
Gross Revenue from sale of Products and services	542.10	211.69	23,903.32	1,465.60	24,855.21	
2. Segment Results						
(a) Software services	(197.65)	(504.69)	(1,185.75)	(1 424 05)	(2.454.04)	
(b) Real Estate	(3.41)	(304.09)	18.97	(1,431.95) 108.85	(2,151.84)	
(c) Leasing Activity	-		23,593.73	108.85	- 23,593.73	
Profit before tax	(201:06)	(504.69)	22,426.96	(1,323.10)	21,441.89	
	,	(00.1.00)	22,120.50	(1,323.10)	21,441.03	
3. Segment Assets						
(a) Software services	10,994.28	10,719.53	10,087.00	10,994.28	10087.00	
(b) Real Estate	74.09	12.29	69.07	74.09	69.07	
(c) Leasing Activity	23,900.00	23,900.00	23,900.00	23,900.00	23,900.00	
Total Assets	34,968.37	34,631.82	34,056.08	34,968.37	34,056.08	
4. Segment Liabilities	A		policies.		2	
(a) Software services	13,600.38	11,342.15	10,345.26	13,600.38	10,345.26	
(b) Real Estate	74.00	1,831.19	1,020.92	74.00	1,020.92	
(c) Leasing Activity	-	-,002.20	-	, 4.50	1,020.92	
Total Liabilities	13,674.38	13,173.34	11,366.18	13,674.38	11,366.18	

- 1) The company's corporate strategy aims at creating multiple drivers of growth anchored on its core competence. The company is currently focused on three segments.
- 2) The business segments comprise the following:
- (a) Software services: Software development and maintenance services
- (b) Real Estate: Revenue from Sale of flats
- (c) Leasing Activity: Lease and Other Income from Investment property

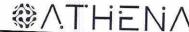
3) The segment wise Revenue, Results, Assets and Liabilities figures related to the respective amounts directly identifiable to each of the segments. Unallocable expenditure include expenses incurred on common services at the corporate level.

Place: Hyderabad Date: 24th May, 2025 Global Technologies Ltd

(M.Satyendra)

Chairman & Managing Director

## ATHENA GLOBAL TECHNOLOGIES LIMITED



AUDITED STATE	GLOBAL TECH	INOLOGIES LIM		5/1		
AUDITED SEGMENT-WISE REVENUE, RESULTS, ASSE	TS AND LIABILI	TIES FOR THE QU	JARTER AND YEA	R FNDED 21ST 84	- Embadded	
Particulars	A GLOBAL TECHNOLOGIES LIMITED  SETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025.  CONSOLIDATED SEGMENT WISE RESULTS  (Ps. in Lobb.)					
Particulars	Three Months Ended				(Rs in Lakh	
l	31.03.2025		31.03.2024	31.03.2025		
	(Audited)	(Unaudited)		(Audited)	31.03.2024 (Audited)	
1. Segment Revenue					(Auditeu)	
(a) Software services			1		H	
(b) Online Pharmacy Plat form Services	159.94	120.20	277.94	1,209.39	966,46	
(c) Online Trade of pharmaceutical products	33.62	-	1.90		A	
(d) Online Education Services	14.86		73.58		299.95	
(e) Real Estate	125.90	* # E	67.70		157.75	
(f) Leasing Activity	(0.00)	=	-	112.36	137.73	
Gross Revenue from sale of Products and services			23,593.73		23,593.73	
sale of Products and services	334.32	420.20			25,034.83	
2. Segment Results					23,034.83	
(a) Software services					1	
(b) Online Pharmacy Plat form Services	(394.05)	(383.71)	(1,233.84)	(1,729.86)	(2,283.34)	
(c) Online Trade of pharmaceutical products	(301.44)	NEW NEW	(110.99)		(444.64)	
(d) Online Education Services	0.38	=	(130.18)		(315.92)	
(e) Real Estate	(0.58)	-	68.64	1.23	32.43	
(f) Leasing Activity	(3.41)	- 2	18.68	108.85	(0.29)	
Profit before tax	148	<del>-</del>	23,593.73	-	23,593.73	
	(699.10)	(383.71)	22,206.04	(1,922.64)	20,581.97	
. Segment Assets					20,501.57	
(a) Software services		gradual process				
(b) Online Pharmacy Plat form Services	4,114.21	5,342.97	4,001.40	4,114.21	4001.40	
(c) Online Trade of pharmaceutical products	3,192.18	2,233.15	2,275.77	3,192.18	2,275.77	
(d) Online Education Services	59.96	58.12	68.80	59.96	68.80	
(e) Real Estate	2,909.23	2,814.52	2,290.59	2,909.23	2,290.59	
(f) Leasing Activity	74.09	12.29	69.07	74.09	69.07	
otal Assets	23,900.00	23,900.00	23,900.00	23,900.00	23,900.00	
	34,249.66	34,361.05	32,605.63	34,249.66	32,605.63	
Segment Liabilities	Y				7.333	
(a) Software services	waterway trans				1	
(b) Online Pharmacy Plat form Services	9,370.15	7,746.53	6,417.05	9,370.15	6,417.05	
(c) Online Trade of pharmaceutical products	3,008.45	2,205.16	1,964.36	3,008.45	1,964.36	
(d) Online Education Services	950.86	949.59	958.55	950.86	958.55	
(e) Real Estate	2,905.34	2,814.52	2,290.58	2,905.34	2,290.58	
(f) Leasing Activity	74.00	1,831.19	1,020.92	74.00	1,020.92	
tal Liabilities	-	-	14	=	-,020.52	
	16,308.80	15,547.00	12,651,46	16,308,80	12 651 46	

- 1) The company's corporate strategy aims at creating multiple drivers of growth anchored on its core competence. The company is currently focused on six segments.
- 2) The business segments comprise the following:
- (a) Software services : Software development and maintenance services
- (b) Online Pharmacy Platform services: provision of software platform and business support services using Software.
- (c) Online trade of pharmaceutical products: Revenue from Sale of Pharmaceutical Products
- (d) Online Education Services
- (e) Real Estate: Revenue from Sale of flats
- (f) Leasing Activity: Lease and Other Income from Investment property

3) The segment wise Revenue, Results, Assets and Liabilities figures related to the respective amounts directly identifiable to each of the segments. Unallocable expenditure include expenses incurred on common services at the corporate level.

Place: Hyderabad Date : 24th May, 2025 or Athena Global Technologies Ltd

(M.Satyendra)

ATHENA GLOBAL TECH CIN No L74140TG1992PLC014182

2 2nd floor, Unit No. 203 Gowra Palladium, Sy.No 8A & 8B1 in Survey Nos. 83/1, Serilingampally Mandal, Ranga Reddy District, Hyderabad-500081 Telangana India.

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# INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL CONSOLIDATED FINANCIAL RESULTS

## TO THE BOARD OF DIRECTORS OF ATHENA GLOBAL TECHNOLOGIES LIMITED

### **Opinion**

We have audited the accompanying consolidated quarterly and year to date financial results of **ATHENA GLOBAL TECHNOLOGIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31<sup>st</sup> March, 2025 and for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of other auditors on separate financial statements of subsidiaries the statements referred to in Other Matters section below, the Consolidated Financial Results for the quarter and year ended 31<sup>st</sup> March, 2025:

- (i) Includes the results of the following entities:
  - a) Medley Medical Solutions Private Limited, Hyderabad and its Three Subsidiaries (Consolidated results of Medley Medical Solutions Private Limited)
  - b) Tutoroot Technologies Private Limited, Hyderabad
  - c) Athena Gloabal Technologies Inc
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended; and
- (iii) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated Net Profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended 31<sup>st</sup> March, 2025.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical



responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of the reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the audited financial statements. The Parent's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Audited Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for purpose of preparation of the consolidated financial results by the Directors of the Parent, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

# Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the quarter and year ended 31st March, 2025

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the annual Standalone Financial information of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all



relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### **Other Matters**

The consolidated financial results include the audited financial results of 3 (Three) subsidiaries including One subsidiary Audited by us and Two subsidiary audited by other auditors whose audited financial results reflect total assets of Rs. 2413.10 Lakhs and total revenues of Rs. 238.88 Lakhs for the quarter ending 31st March, 2025 and Rs. 998.10 Lakhs for the year ending 31st March, 2025, total net profit/(loss) after tax of Rs. (448.54) Lakhs for the quarter ending 31st March, 2025 and Rs. (275.36) Lakhs for the year ending 31st March, 2025, total comprehensive income/(loss) of Rs. (461.19) Lakhs for the quarter ending 31st March, 2025 and Rs. (275.36) Lakhs for the year ending 31st March, 2025, as considered in the consolidated financial results. This financial information have been audited by other auditors and our opinion and conclusion on the Statement, so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance and work done and the reports of the other auditors and Financial Results certified by the Board of Directors.

For Ramanatham & Rao Chartered Accountants

FRN: 002934S

( V V Lakshmi Prasanna A)

Partner

ICAI Regn.No. 243569

UDIN: 25243569BMMIOJ6899

Place: Hyderabad Date: 24<sup>th</sup> May, 2025





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# INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL STANDALONE FINANCIAL RESULTS

## TO THE BOARD OF DIRECTORS OF ATHENA GLOBAL TECHNOLOGIES LIMITED

### **Opinion**

We have audited the accompanying standalone quarterly and year to date financial results of **ATHENA GLOBAL TECHNOLOGIES LIMITED** (the company) for the quarter ended 31<sup>st</sup> March, 2025 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2025 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Audited Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Standalone Financial Results for the quarter and year ended 31st March, 2025

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.2
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the company to express an opinion on the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Ramanatham & Rao Chartered Accountants

FRN: 002934S

(V V Lakshmi Prasanna A )

Partner

ICAI Regn.No. 243569

UDIN: 25243569BMMIOK4471

Place: Hyderabad Date: 24<sup>th</sup> May, 2025





Date: 24th May, 2025

To
The Department of corporate services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

Respected Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion Ref: Scrip Code 517429

## DECLARATION FOR UNMODIFIED OPINION

I, M Satyendra, Managing Director of **M/s**. **Athena Global Technologies Limited** having its registered office 2nd floor, Unit No. 203 Gowra Palladium, Sy.No 8A & 8B1 in Survey Nos. 83/1,Serilingampally Mandal, Ranga Reddy District, Hyderabad-500081 Telangana India, hereby declare that, the Statutory Auditors of the Company Ramanatham & Rao, Chartered Accountants, (FRN: 002934S) have issued an Audit Report with unmodified opinion on Standalone and Consolidated Audited Financial Results for the quarter & year ended 31st March 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI( Listing Obligations and Disclosure Requirements) Regulations 2015 as amended vide circular no. CIR/CFD/CMD/56/2016 dated 27-05-2016.

Thanking you,

Yours truly,

For ATHENA GLOBAL TECHNOLOGIES LIMITED

M SATYENDRA Managing Director Din: 01843557

ATHENA GLOBAL TECHNOLOGIES LIMITED

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(Hyderabad