Edvenswa Enterprises Limited

CIN: L62099TS1980PLC176617

Date: 14/02/2025

To
BSE Limited,
Department of Corporate Services,
First Floor, P.J. Towers,
Dalal Street, Fort,
Mumbai – 400001

BSE Security Code: 517170

Sub: Submission of Integrated Filing (Financial)

Ref: SEBI Circular (SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185) dated 31st December 2024 and other applicable provisions.

Dear Sir/Madam,

Pursuant to Regulation 33(3) of SEBI (Listing Obligations and Discloure Requirements) Regulations,2015. Please find enclosed herewith Integrated Filing (Financial) for the quarter ended 31st December.2024.

With reference to the format given in Annexure-1 of the above-mentioned circular dated 31st December,2024. The following disclosures are made.

Sno	Particulars	Remarks
1	Un-audited Standalone and Consolidated Financial Results for the quarter ended 31st December,2024 along with Limited Review Report	Annexure A
2	Statement of Deviation or Variation for proceeds of Public Issue, Preferential Issue , Qualified Institution Placement etc	Annexure B
3.	Format for disclosing outstanding default on loans and debt securities	Not Applicable -as there is no outstanding

4	Format of disclosure of related party transaction (applicable only for 2nd and 4th Quarter)	Not Applicable for 3rd quarter.
5	Statement on impact of audit qualifications (for audit | report with modified opinion) submitted along- with annual financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4t quarter).	Not Applicable for 3rd quarter

The Unaudited Standalone and Consolidated Financial Results for the third quarter and nine months ended 31st December,2024 is enclosed .

This is for your information and records.

For Edvenswa Enterprises Limited

HIMA BINDU DULIPALA
Digitally signed by HIMA BINDU DULIPALA
Date: 2025.02.14 23:25:11 +05'30'

Hima Bindu Dulipala
Company Secretary and Compliance Officer

VENUGOPAL & CHENOY
Chartered Accountants

4-1-889/16/2, Tilak Road,
Hyderabad - 500 001.
TeleFax: 24753454. 24753852
24752853, 24756885
Email: info@venugopalandchenoy.com

February 14, 2025

LIMITED REVIEW REPORT

To
The Board of Directors,
EDVENSWA ENTERPRISES LIMITED

1. We have reviewed the accompanying statement of Unaudited **Standalone** Financial results of **EDVENSWA ENTERPRISES LIMITED** (the "Company") for the Quarter ended December 31, 2024 and the year to date from April 1, 2024 to December 31, 2024 (the "Statement"), being submitted by the company pursuant to the requirements of Regulation 52(1) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. The preparation and fair presentation of this statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410," Review of Interim Financial Information 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. 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 i.e., Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52(1) 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 VENUGOPAL & CHENOY
Chartered Accountants
Firm Regn. No.: 004671S

P.V.SRIHARI
Partner
Membership No.: 021961
UDIN : 25021961BMNPQI6223

VENUGOPAL & CHENOY ★ Chartered Accountants ★ Regn. No. 004671S Tilak Road, HYDERABAD.

Edvenswa Enterprises Limited

CIN: L62099TS1980PLC176617

Q3-A2, First Floor Cyber Towers, Hitec City Madhapur, Shaikpet, Hyderabad - 500081, TS, India

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR TO DATE 31-12-2024

Annexure - A

Amount in Rupees (Lacs) except EPS

Sl. No.		For Quarter ended			Year to date		Year Ended
	Particulars	**31-12-2024**	**30-09-2024**	**31-12-2023**	**31-12-2024**	**31-12-2023**	**31-03-2024**
	(Refer Notes Below)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
	Nature of Report - Standalone or Consolidated	**Standalone**	**Standalone**	**Standalone**	**Standalone**	**Standalone**	**Standalone**
	REVENUE :						
I	Revenue from Operations	156.73	51.09	44.95	267.85	126.75	165.94
II	Other Income	(3.79)	3.74	4.16	5.37	40.74	46.70
III	**Total Revenue (I + II)**	**152.94**	**54.84**	**49.11**	**273.22**	**167.49**	**212.64**
IV	**EXPENSES :**						
	a) Cost of Inputs	-	-	-	-	10.38	10.38
	b) Employee Benefits Expense	24.55	17.75	19.80	61.15	56.56	75.45
	c) Finance Cost	0.01	0.04	0.15	0.06	0.53	0.52
	d) Depreciation and Amortisation Expense	-	-	-	-	-	-
	e) Other Expenses	58.75	28.04	14.27	122.47	49.49	58.46
	Total Expenses	**83.31**	**45.83**	**34.22**	**183.68**	**116.96**	**144.81**
V	**Profit / (Loss) before Exceptional and Extraordinary items (III-IV)**	**69.63**	**9.01**	**14.89**	**89.54**	**50.53**	**67.83**
VI	**a) Exceptional Items - Prior Period expenses**	-	-	-	-	-	-
	b) Extraordinary Items - Impairment of Assets	60.97	-	-	60.97	-	-
VII	**Profit / (Loss) Before Tax (V - VI)**	**8.66**	**9.01**	**14.89**	**28.57**	**50.53**	**67.83**
VIII	**Tax Expense :**						
	(1) Current Tax	0.00	2.35	3.87	5.18	13.27	17.64
	(2) Income Tax - Earlier Years	-	-	0.21	-	0.21	0.21
	(2) Deferred Tax	-	-	-	-	-	0.57
IX	**Profit/(Loss) After Tax (Continuing operations) (VII - VIII)**	**8.66**	**6.67**	**10.81**	**23.39**	**37.05**	**49.42**
X	**Other Comprehensive Income (Net)**	-	-	-	-	-	1.24
XI	**Total Comprehensive Income (IX + X)**	8.66	6.67	10.81	23.39	37.05	50.66
XII	**Paid-up Share Capital**	2921.60	2475.00	1893.00	2921.60	1893.00	1893.00
XIII	**Face Value of the Shares**	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00
XIV	**Other Equity :**						
	- Total Reserves	7,909.77	5,668.14	2502.22	7909.77	2502.22	2511.76
XV	**Earnings Per Share (before extraordinary items) (of Rs. 10/- each) Not Annualised :**						
	a) Basic	0.04	0.030	0.057	0.10	0.196	0.2704
	b) Diluted	0.03	0.027	0.057	0.08	0.196	0.2676

Notes:

1) The above unaudited financial results were reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 14th February, 2025 and the limited review of the same has been carried out by the Statutory Auditors of the company.

2) The Company had adopted the Indian Accounting Standards (Ind AS) from April 1, 2017 and these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 an other accounting principles generally acepted in India.

3) The format of unaudited quarterly results as prescribed by SEBI's Circular CIR/CFD/CMD / 15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI Circular dated 5th July, 2016, Ind AS and Schedule III of the Companies Act, 2013.

4) The Company has one reportable business segment viz., Software Development

5) The previous period figures have been rearranged / regrouped, wherever necessary, to confirm to current period classification.

6) The prior period balances related to the intangible asset 'Technical Know-How' amounting to ₹55,62,573 and investments amounting to ₹5,35,001 have been written off during the current quarter and appropriately disclosed in the financial statements.

By and on behalf of the Board of Directors of
Edvenswa Enterprises Limited

Uppuluri Sreenivasa Sreekanth
Chairman And Managing Director

Edvenswa Enterprises Limited

Place : Hyderabad
Date : 14-02-2025

VENUGOPAL & CHENOY
Chartered Accountants

4-1-889/16/2, Tilak Road,
Hyderabad - 500 001.
TeleFax: 24753454. 24753852
24752853, 24756885
Email: info@venugopalandchenoy.com

February 14, 2025

LIMITED REVIEW REPORT

To
The Board of Directors,
EDVENSWA ENTERPRISES LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial results of **EDVENSWA ENTERPRISES LIMITED** ("Company") and its subsidiaries (together, the "Group") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") 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 ("The Regulation').

2. The preparation of the Statement 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 Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standards 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   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.

4. The Statement Include the results of the entities as given in the Annexure-1 to this report.

5. Based on our review conducted as above and on consideration of the unaudited separate quarterly financial results and on other financial information of the components, as certified by the management, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial results prepared in accordance with recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under section 133 of Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

VENUGOPAL & CHENOY ★ Regn. No. 004671S ★ Tilak Road, HYDERABAD. ★ Chartered Accountants ★

VENUGOPAL & CHENOY
Chartered Accountants

4-1-889/16/2, Tilak Road,
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6. We did not review the interim financial results and other financial information of two Subsidiaries and one Step Down Subsidiary, whose interim financial results reflect Total Assets of Rs. 3,716.57 Lakhs as at December 31, 2024, Total Revenue (including Comprehensive Income) of Rs. 3,649.96 Lakhs and Rs. 8,474.08 Lacs, Total Net Profit after Tax of Rs. 345.66 Lacs and Rs. 712.90 Lacs for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively as considered in the consolidated unaudited financial results. These interim financial results have been certified by the management and our conclusions on these certifications, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the certification of the management and procedures performed by us stated above.

Our Conclusion on the Statement is not modified in respect of the above matter.

For VENUGOPAL & CHENOY
Chartered Accountants
FRN : 004671S

P.V. SRIHARI
Partner
M.No. : 021961
UDIN : 25021961BMNPQJ3804

VENUGOPAL & CHENOY ★ Chartered Accountants ★ Regn. No. 004671S Tilak Road, HYDERABAD.

VENUGOPAL & CHENOY
Chartered Accountants

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Annexure - I to The Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results

Unaudited Consolidated Financial results for Quarter ended 31-12-2024 include results of the following entities :

Sl.No	Name of the Entity	Status
1.	Edvenswa Tech Inc, USA	Wholly Owned Subsidiary
2.	Seltosoft Inc., USA	Step Down Subsidiary
3.	OMNI Networks Inc, USA	Wholly Owned Subsidiary

VENUGOPAL & CHENOY ★ Chartered Accountants ★ Regn. No. 007215 Tilak Road, HYDERABAD.

Edvenswa Enterprises Limited

CIN: L62099TS1980PLC176617

IQ3-A2, First Floor Cyber Towers, Hitec City Madhapur, Shaikpet, Hyderabad - 500081, TS, India

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR TO DATE 31-12-2024

Annexure - A

Amount in Rupees (Lacs) except EPS

Sl. No.		For Quarter ended			Period Ended		Year Ended
	Particulars	**31-12-2024**	**30-09-2024**	**31-12-2023**	**31-12-2024**	**31-12-2023**	**31-03-2024**
	(Refer Notes Below)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
	Nature of Report - Standalone or Consolidated	**Consolidated**	**Consolidated**	**Consolidated**	**Consolidated**	**Consolidated**	**Consolidated**
	REVENUE :						
I	Revenue from Operations	3,806.67	2,522.59	2,054.93	8,738.38	5,988.62	8,429.35
II	Other Income	-3.78	5.87	4.17	8.91	45.18	65.53
III	**Total Revenue (I + II)**	**3,802.90**	**2,528.46**	**2,059.10**	**8,747.29**	**6,033.81**	**8,494.88**
IV	**EXPENSES :**						
	a) Cost of Inputs	2223.24	1173.33	878.90	4,405.19	2,656.78	3,574.96
	b) Employee Benefits Expense	1054.20	849.96	726.62	2,819.72	1,895.48	2,925.57
	c) Finance Cost	4.99	11.92	12.47	25.15	21.62	27.02
	d) Depreciation and Amortisation Expense	20.28	27.79	19.96	78.12	57.55	77.08
	e) Other Expenses	41.70	111.57	147.78	313.26	663.41	774.90
	Total Expenses	**3,344.42**	**2,174.57**	**1,785.72**	**7,641.44**	**5,294.85**	**7,379.52**
V	**Profit / (Loss) before Exceptional and Extraordinary items (III-IV)**	**458.48**	**353.89**	**273.37**	**1,105.85**	**738.96**	**1,115.35**
VI	**a) Exceptional Items - Prior Period expenses**		-	-		-	-
	b) Extraordinary Items - Impairment of Assets	60.98	-	-	60.98	-	-
VII	**Profit / (Loss) Before Tax (V - VI)**	**397.50**	**353.89**	**273.37**	**1,044.87**	**738.96**	**1,115.35**
VIII	**Tax Expense :**						
	(1) Current Tax	115.23	122.11	36.06	306.92	131.95	147.99
	(2) Income Tax - Earlier Years	-	-	17.94	-	54.03	71.97
	(3) Deferred Tax	-	-	-	-	-	113.22
	(4) Deferred Tax - Earlier Years	-	-	11.00	-	33.00	44.50
IX	**Profit/(Loss) After Tax (Continuing operations) (VII - VIII)**	**282.27**	**231.78**	**208.37**	**737.95**	**519.98**	**737.67**
X	**Other Comprehensive Income (Net)**	72.04	(25.37)	-	(1.66)	-	50.20
XI	**Total Comprehensive Income (IX + X)**	**354.31**	**206.41**	**208.37**	**736.29**	**519.98**	**787.87**
XII	**Paid-up Share Capital**	2,921.60	2,475.00	1,893.00	2,921.60	1,893.00	1,893.00
XIII	**Face Value of the Shares**	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00
XIV	**Other Equity :**						
	- Total Reserves	9,486.56	6,899.27	2,996.32	9,486.56	2,996.32	3,375.65
XV	**Earnings Per Share (before extraordinary items) (of Rs. 10/- each) Not Annualised :**						
	a) Basic	1.19	1.03	1.10	3.10	2.75	4.21
	b) Diluted	0.97	0.94	1.10	2.53	2.75	4.16

Notes:

1) The above financial results were reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 14th February, 2025.

2) The Company had adopted the Indian Accounting Standards (Ind AS) from April 1, 2017 and these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 an other accounting principles generally acepted in India.

3) The format of unaudited quarterly results as prescribed by SEBI's Circular CIR/CFD/CMD / 15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI Circular dated 5th July, 2016, Ind AS and Schedule III of the Companies Act, 2013.

4) The Company has one reportable business segment viz., Software Development

5) The previous period figures have been rearranged / regrouped, wherever necessary, to confirm to current period classification.

6) The prior period balances related to the intangible asset 'Technical Know-How' amounting to ₹55,62,573 and investments amounting to ₹5,35,001 have been written off during the current quarter and appropriately disclosed in the financial statements.

By and on behalf of the Board of Directors of
Edvenswa Enterprises Limited

Place : Hyderabad
Date : 14-02-2025

Uppuluri Sreenivasa Sreekanth
Chairman And Managing Director



STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilisation of funds raised		
Name of listed entity	Edvenswa Enterprises Limited	
Mode of Fund Raising	Rights Issue	
Date of Raising Funds	29/11/2024	
Amount Raised	Rs. 26.69 Crores	
Report filed for Quarter ended	31/12/2024	
Monitoring Agency	**Not applicable**	
Monitoring Agency Name, if applicable		
Is there a Deviation / Variation in use of funds raised	No	

If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders						
If Yes, Date of shareholder Approval						
Explanation for the Deviation / Variation						
Comments of the Audit Committee after review						
Comments of the auditors, if any						
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	**Modified Object, if any**	**Original Allocation (Rs. Amount in crores)**	**Modified allocation, if any**	**Funds Utilised (Rs. Amount in crores)**	**Amount of Deviation/Variation for the quarter according to applicable object**	**Remarks if any**
1. To Product Purchase in Issuer Company	NA	9.20	NA	9.20	Nil	
2. To Investment in our wholly owned Subsidiary Company for expansion of business	NA	8.60	NA	0.00	Nil	
3. New Business Acquisitions	NA	2.65	NA	0.00	Nil	
4. General Corporate Expenses	NA	5.62	NA	0.87	Nil	
5. Issue Related Expenses	NA	0.62	NA	0.62	Nil	

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For Edvenswa Enterprises Limited

Uppuluri Krishna Murthy
Chief Financial Officer

Edvenswa Enterprises Limited

Place: Hyderabad
Date: 14/02/2025