Date: 14th November, 2024

To
The BSE LIMITED
Phiroze Jejeebhoy Towers,
28th Floor, Dalal Street,
Mumbai

Dear Sir,

Sub: Outcome of the Board Meeting
Ref: Scrip Code 517429

In Just concluded Board Meeting, the Board of Directors has transacted the following business:

1. Approved Standalone & Consolidated Un-Audited financial results for the second quarter ended 30th September 2024 copy enclosed as **Annexure-1.**

2. Approved Standalone & Consolidated Un-Audited segment wise Revenue, Results, Assets and Liabilities Statement for the second quarter ended 30th September 2024 copy enclosed as **Annexure-2.**

3. Approved Standalone & Consolidated Limited Review Report for the second quarter ended 30th September 2024 copy enclosed as **Annexure-3.**

4. Disclosure under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 copy enclosed as **Annexure- 4**

   Meeting Commenced at 5.00 PM and concluded at 9.55 PM

This is for your information and records.

Thanking you,

Yours truly,
For ATHENA GLOBAL TECHNOLOGIES LIMITED

DIVYA AGRAWAL
Digitally signed by DIVYA AGRAWAL
Date: 2024.11.14 21:58:34 +05'30'

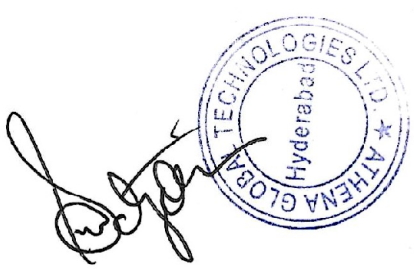
DIVYA AGRAWAL
COMPANY SECRETARY & COMPLIANCE OFFICER
M NO. 48143

ATHENA GLOBAL TECHNOLOGIES
Embedded Intelligence

ATHENA GLOBAL TECHNOLOGIES LIMITED
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER and HALF YEAR ENDED 30th SEPTEMBER, 2024.

(Rs in Lakhs except for EPS in Rupees)

Particulars	Three Months Ended			Six Months Ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	un audited	un audited	un audited	un audited	un audited	(Audited)
I. Income						
Revenue from operations	304.19	276.05	243.32	580.24	521.57	970.95
Other Income	67.32	64.26	78.60	131.58	137.27	23,884.27
II.Total Revenue (I + II)	**371.50**	**340.31**	**321.92**	**711.82**	**658.84**	**24,855.21**
III. Expenses:						
Cost of software sold	28.64	26.76	57.82	55.40	115.91	237.98
Employee benefits expense	188.21	217.81	167.06	406.02	344.08	727.84
Finance cost	284.99	284.07	306.57	569.06	566.50	1,099.92
Depreciation and amortization expense	1.56	1.83	6.59	3.39	14.12	24.95
Other expenses	211.38	83.90	152.70	295.28	257.65	1,322.64
IV.Total Expenses	**714.78**	**614.38**	**690.73**	**1,329.16**	**1,298.25**	**3,413.33**
V. Profit/(Loss) before exceptional items and tax (III - IV)	**(343.28)**	**(274.07)**	**(368.81)**	**(617.34)**	**(639.41)**	**21,441.89**
VI. Exceptional Items	-	-	-			-
VII. Profit/(Loss) before tax (V-VI)	**(343.28)**	**(274.07)**	**(368.81)**	**(617.34)**	**(639.41)**	**21,441.89**
VIII. Tax expense:						
(1) Current tax	-		-	-		-
(2) Deferred tax	89.69	10.62	97.89	100.31	75.63	67.94
IX. Profit/(Loss) for the period (VII-VIII)	**(432.96)**	**(284.69)**	**(466.70)**	**(717.66)**	**(715.05)**	**21,373.94**
X. Other Comprehensive Income						
(a) (i) Items that will not be reclassified to profit or loss (net of taxes)				-		
(b) (i) Items that will be reclassified to profit or loss.	(7.24)	1.66	(4.29)	(5.57)	(36.75)	(34.36)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-		-
Total Other Comprehensive income	**(7.24)**	**1.66**	**(4.29)**	**(5.57)**	**(36.75)**	**(34.36)**
XI. Total Comprehensive Income for the period (IX+X)	**(440.20)**	**(283.03)**	**(470.99)**	**(723.23)**	**(751.79)**	**21,339.58**
XII. Equity Share Capital:	**1,405.00**	**1,405**	**1,338**	**1,405**	**1,338**	**1,405**
(Rs.10/- per Equity Share)						
Other Equity						**21,143.52**
XIII. Earning per equity share: (Not annualised for quarters)						
(1) Basic	(3.08)	(2.03)	(3.49)	(6.05)	(5.34)	**152.13**
(2) Diluted	(2.95)	(1.94)	(3.32)	(6.05)	(5.09)	**145.40**



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.

+(91) 4023119633 +(91) 4023119614 info@athenagt.com www.athenagt.com

Notes:

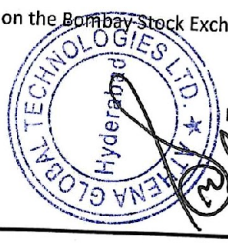
1) The financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as ammended by the companies (Indian Accounting Standards) (Amemdment) Rules, 2016.

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 14.11.2024

3) Other Income Includes Accrued Interest of Rs. 37.34 lakhs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs. 23.47 lakhs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for quarter ended on 30th September, 2024. Other Income Includes Accrued Interest of Rs. 74.21 lakhs on Loan given to Subsidiary company Medley Medical Solutions Pvt Ltd & Rs. 48.22 lakhs on loan given to the subsidiary company Tutoroot Technologies Pvt Ltd for the Half Year ended on 30th September, 2024

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 ended and half year ended 30.09.2024 are also available on the Bombay Stock Exchange website and on the Company's website i.e. www.bseindia.com and www.athenagt.com



For Athena Global Technologies Ltd

(M.Satyendra)
Chairman & Managing Director

Place : Hyderabad
Date : 14th November, 2024

ATHENA GLOBAL TECHNOLOGIES

Embedded Intelligence

ATHENA GLOBAL TECHNOLOGIES LIMITED

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER and HALF YEAR ENDED 30th SEPTEMBER, 2024.

(Rs in Lakhs except for EPS in Rupees)

Particulars	Three Months Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	un audited	un audited	un audited	un audited	un audited	audited
I. Income						
Revenue from operations	437.25	416.71	252.82	853.96	589.95	1,377.61
Other Income	17.51	2.64	32.93	20.15	35.64	23,657.23
Total Revenue (I + II)	454.76	419.35	285.75	874.11	625.58	25,034.84
II. Expenses:						
Cost of goods Sold	28.62	68.02	(9.78)	96.64	144.36	326.33
Employee benefits expense	286.17	315.25	212.41	601.42	490.81	1,129.98
Finance cost	280.30	268.79	275.03	549.09	535.12	1,022.17
Depreciation and amortization expense	3.09	6.82	18.91	9.91	47.57	31.26
Other expenses	206.58	250.29	203.11	456.87	458.83	1,943.13
Total Expenses	804.75	909.18	699.68	1,713.94	1,676.68	4,452.87
V. Profit/(Loss) before exceptional items and tax (III - IV)	(350.00)	(489.83)	(413.92)	(839.83)	(1,051.10)	20,581.97
VI. Exceptional Items	-	-	-			-
VII. Profit/(Loss) before tax (V-VI)	(350.00)	(489.83)	(413.92)	(839.83)	(1,051.10)	20,581.97
VIII. Tax expense:						
(1) Current tax	-		-			-
(2) Deferred tax	118.80	(15.69)	97.95	103.11	78.13	71.87
IX. Profit/(Loss) for the period (VII-VIII)	(468.80)	(474.14)	(511.87)	(942.94)	(1,129.22)	20,510.10
X. Other Comprehensive Income						
(a) (i) Items that will not be reclassified to profit or loss	-		-			6.25
(ii) Tax on items that will not be reclassified to profit or loss	(7.74)	1.56	(4.30)	(6.18)	(36.75)	(34.53)
(b) (i) Items that will be reclassified to profit or loss.	-	-	-			-
(ii) Income tax relating to items that will be reclassified to profit or loss	(7.74)	1.56	(4.30)	(6.18)	(36.75)	(28.28)
Total Other Comprehensive Income						
XI. Total Comprehensive Income for the period (IX+X)	(476.54)	(472.57)	(516.17)	(949.11)	(1,165.97)	20,481.82
XII. Equity Share Capital:	1,405.00	1,405.00	1,405.00	1,405.00	1,405.00	1,405.00
(Rs.10/- per Equity Share)						
Other Equity						18,455.85
Total Comprehensive Income attributable to:						
a) Owners of the company	(436.94)	(433.30)	(516.08)	(949.11)	(1,149.27)	20,529.88
b) Non Controlling Interest	(39.60)	(39.27)	(0.08)	(78.87)	(16.70)	(48.06)
XIII. Earning per equity share: (not Annualised for quarters)						
(1) Basic	(3.34)	(3.37)	(3.83)	(6.71)	(8.44)	145.98
(2) Diluted	(3.19)	(3.23)	(3.64)	(6.41)	(8.04)	139.52

ATHENA GLOBAL TECHNOLOGIES LTD. Hyderabad

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.

+(91) 4023119633 +(91) 4023119614 info@athenagt.com www.athenagt.com

Notes:

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) (Amemdment) 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 12.08.2024

3) 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

4) The results for the quarter ended 30.09.2024 are also available on the Bombay Stock Exchange website and on the Company's website i.e. www.bseindia.com and www.at



For Athena Global Technologies Ltd

(M.Satyendra)
Chairman & Managing Director

Place : Hyderabad
Date : 14th November, 2024

ATHENA GLOBAL TECHNOLOGIES
Embedded Intelligence

ATHENA GLOBAL TECHNOLOGIES LIMITED
Standalone Statement of Assets and Liabilities

(Rs.in Lakhs)

Particulars	30.09.2024 (Unaudited)	31.03.2024 (Audited)
Assets		
Non-current Assets		
(a) Property, Plant and Equipment	5.85	9.24
(b) Investment Property	23,900.00	23,900.00
(c) Goodwill	-	-
(d) Other Intangibles	0.14	-
(e) Intangibles under Development	2.86	2.85
(f) Financial Assets		
(i) Investments	4,922.30	5,073.54
(ii) Other Financial Assets	90.57	65.45
(g) Deferred tax asset (Net)	15.13	115.44
	28,936.84	**29,166.53**
Current assets		
(a) Inventories	-	0.10
(b) Financial Assets		
(i) Trade Receivables	1,216.09	1,076.10
(ii) Cash and Cash Equivalents	3.49	5.65
(iii) Loans and Advances	2,653.36	2,892.59
(iv) Other Financial Assets	274.66	288.89
(c) Current Tax Assets (Net)	14.30	125.69
(d) Other Current Assets	607.38	393.90
	4,769.28	**4,782.92**
TOTAL	**33,706.13**	**33,949.45**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,405.00	1,405.00
(b) Other Equity	20,420.29	21,143.52
(c) Money received Against Share Warrents	141.38	141.38
	21,966.67	**22,689.90**
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,860.28	5,286.46
(ii) Other Financial Liabilities	1,431.90	1,431.90
(b) Provisions	47.38	47.38
	6,339.57	**6,765.74**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,193.09	3,421.89
(ii) Other Financial Liabilities	619.02	595.31
(c) Other Current Liabilities	536.37	425.21
(d) Provisions	51.41	51.41
	5,399.89	**4,493.82**
TOTAL	**33,706.13**	**33,949.45**

ATHENA GLOBAL TECHNOLOGIES L.T.D. Hyderabad

ATHENA GLOBAL TECHNOLOGIES
Embedded Intelligence

ATHENA GLOBAL TECHNOLOGIES LIMITED
Consolidated Statement of Assets and Liabilities

(Rs.in Lakhs)

Particulars	31.03.2024 (Audited)	31.03.2024 (Audited)
Assets		
Non-current Assets		
(a) Property, Plant and Equipment	34.42	47.65
(b) Investment Property	23,900.00	23,900.00
(c) Goodwill	3,116.71	3,116.71
(d) Other Intangible assets	586.30	220.34
(e) Intangibles under Development	3,660.79	3,232.62
(f) Financial Assets		
(i) Investments	103.56	254.81
(ii) Other Financial Assets	90.57	65.45
(g) Deferred tax asset (Net)	(19.03)	83.42
	31,473.32	**30,921.00**
Current assets		
(a)Inventory	-	0.71
(b) Financial Assets		
(i) Trade Receivables	375.81	260.66
(ii) Cash and Cash Equivalents	19.09	37.38
(iii) Loans and Advances	-	-
(iv) Other Financial Assets	437.47	288.89
(c) Current Tax Assets (Net)	14.30	268.16
(d) Other Current Assets	1,058.91	722.22
	1,905.58	**1,578.02**
	33,378.90	**32,499.02**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,405.00	1,405.00
(b) Other Equity	17,968.66	18,455.92
(c) Money Received against Share Warrants	141.38	141.38
	19,515.04	**20,002.29**
Non- Controlling Interest	(65.64)	(48.06)
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,598.00	5,788.24
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	1,431.90	1,431.90
(b) Employee benefit obligations	70.52	70.51
	8,100.42	**7,290.66**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,546.79	984.88
(ii) Trade Payables	774.63	187.74
(iii) Other Financial Liabilities	131.36	2,499.97
(b) Other Current Liabilities	1,308.84	1,519.64
(c) Provisions	67.47	61.90
	5,829.08	**5,254.13**
TOTAL	**33,378.90**	**32,499.02**

ATHENA GLOBAL TECHNOLOGIES LTD. Hyderabad

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.

+(91) 4023119633 +(91) 4023119614 info@athenagt.com www.athenagt.com

ATHENA GLOBAL TECHNOLOGIES
Embedded Intelligence

ATHENA GLOBAL TECHNOLOGIES LIMITED

UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

All amounts in Lakhs. unless otherwise stated

Particulars	30.09.2024	31.03.2024
Cash Flows from Operating Activities		
Net profit/(loss) before tax	(617.34)	21,441.88
Adjustments for :		
Depreciation and amortization expense	3.39	24.95
Provision for doubtful debts/advances/ impairment	-	(6.14)
Exchange fluctuation	(1.53)	378.67
Non - Cash Ind As Adjustment	-	(23,593.73)
Fair valuation gain on investment property	-	324.53
Finace cost	569.06	1,099.87
Other comprehensive income (net of tax)	(5.57)	(34.36)
Operating profit before working capital changes	**(51.99)**	**(364.33)**
Movements in Working Capital		
(Increase)/Decrease in Inventories	0.10	0.20
(Increase)/Decrease in Trade Receivables	(138.47)	(159.82)
(Increase)/Decrease in Other financial assets	228.35	(373.32)
(Increase)/Decrease in Other Current Assets	(213.48)	(157.28)
Increase/(Decrease) in Other financial liabilities	23.72	1,266.67
Increase/(Decrease) in Other Current liabilities	111.16	285.76
Changes in Working Capital	**11.38**	**862.21**
Cash generated from operations	**(40.61)**	**497.88**
Incometax paid	111.39	(78.34)
Net Cash from operating activities	**70.78**	**419.55**
Cash flows from Investing Activities		
Profit on sale of Intangiables		
Purchase/ sale of Fixed Assets (Including CWIP)	(0.15)	48.46
(Increase)/ Decrease in Investments	151.25	345.44
Net Cash used in Investing Activities	**151.09**	**393.89**
Cash flows from/(used in) Financing Activities		
Amount received against share warrents	-	536.68
Finance cost	(569.06)	(1,099.87)
Proceeds from/ (repayment of) Long term borrowings	(426.17)	(1,295.47)
Proceeds from/(Repayment of) Short-term borrowings	771.20	999.45
Increase/(Decrease) in Other Non-Current liabilities	-	(46.15)
Changes in other financial liabilites	-	31.00
Net Cash used in Financing Activities	**(224.03)**	**(874.38)**
Net Increase/(Decrease) in cash and cash equivalents	**(2.16)**	**(60.94)**
Cash and Cash equivalents at the beginning of the year	5.65	66.59
Cash and Cash equivalents at the ending of the year	**3.49**	**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 LTD. Hyderabad

ATHENA GLOBAL TECHNOLOGIES
Embedded Intelligence

ATHENA GLOBAL TECHNOLOGIES LIMITED

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

All amounts in Lakhs unless otherwise stated

Particulars	30.09.2024	31.03.2024
Cash Flows from Operating Activities		
Net profit/(loss) before tax	(839.83)	20,570.32
Adjustments for :		
Loss of Subsidary belongs to Minority Share Holders	(17.58)	(63.16)
Depreciation and amortization expense	9.91	31.25
Provision for doubtful debts/advances/ impairment	-	378.67
Finance cost	549.09	1,022.12
Fair valuation of Investment property	-	(23,593.73)
Other Non Cash Adjustemnts		401.46
Other Comprehensive Income (net of tax)	(6.18)	(28.28)
Operating profit before working capital changes	**(304.57)**	**(1,281.35)**
Movements in Working Capital		
(Increase)/Decrease in Inventories	0.71	11.88
(Increase)/Decrease in Trade Receivables	(115.15)	520.03
(Increase)/Decrease in Other financial assets	(173.70)	506.17
(Increase)/Decrease in Other Current Assets	(336.69)	(329.78)
Increase/(Decrease) in Trade Payables	586.89	69.17
Increase/(Decrease) in Other financial liabilities	(2,368.61)	686.50
Increase/(Decrease) in Other Current liabilities	(205.24)	919.00
Changes in Working Capital	**(2,611.79)**	**2,382.97**
Cash generated from operations	**(2,916.36)**	**1,101.62**
Taxes Paid	253.86	78.33
Net Cash from operating activities (A)	**(2,662.50)**	**1,179.95**
Cash flows from Investing Activities		
Purchase of Fixed Assets (Including CWIP)	133.00	(5.28)
Increase/(Decrease) in Non Current Investments	151.25	(63.23)
Increase in Investments	-	345.44
(Increase) in Intangibles under development	(462.62)	(811.79)
Net Cash used in Investing Activities	**(178.36)**	**(534.86)**
Cash flows from/(used in) Financing Activities		
Amount Received Against share Warrents	-	536.68
Finance cost	(549.09)	(1,022.12)
Proceeds from Long term borrowings	809.76	234.35
Increase/(Decrease) in Other Non-Current liabilities	-	(24.26)
Increase/(Decrease) in Other Non-Current assets		1.41
Changes in other financial liabilites	-	(336.73)
Proceeds from/(Repayment of) Short-term borrowings	2,561.91	(176.73)
Net Cash used in Financing Activities	**2,822.57**	**(787.40)**
Net Increase/(Decrease) in cash and cash equivalents	**(18.29)**	**(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	**19.09**	**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 GLOBAL TECHNOLOGIES LTD. Hyderabad

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.

+(91) 4023119633 +(91) 4023119614 info@athenagt.com www.athenagt.com

ATHENA GLOBAL TECHNOLOGIES
Embedded Intelligence

ATHENA GLOBAL TECHNOLOGIES LIMITED

UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER and HALF YEAR ENDED 30th SEPTEMBER, 2024.

STANDALONE SEGMENT WISE RESULTS (Rs in Lakhs)

Particulars	Three Months Ended			half year ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	un audited	un audited	un audited	un audited	un audited	audited
1. Segment Revenue						
(a) Software services	259.14	340.31	321.92	599.45	658.84	1,261.49
(b) Real Estate	112.36	-	-	112.36		-
(c) Leasing Activity	-	-				23,593.73
Gross Revenue from sale of products and services	**371.50**	**340.31**	**321.92**	**711.82**	**658.84**	**24,855.21**
2. Segment Results						
(a) Software services	(455.54)	(274.07)	(368.81)	(729.61)	(620.44)	(2,151.84)
(b) Real Estate	112.26	-		112.26	(18.97)	-
(c) Leasing Activity	-	-				23,593.73
Profit / (Loss) before tax	**(343.28)**	**(274.07)**	**(368.81)**	**(617.34)**	**(639.41)**	**21,441.89**
3. Segment Assets						
(a) Software services	9,793.84	9,909.08	10,943.14	9,793.84	10,943.14	10,087.00
(b) Real Estate	12.29	209.96	29.58	12.29	29.58	69.07
(c) Leasing Activity	23,900.00	23,900.00	-	23,900.00		23,900.00
Total Assets	**33,706.13**	**34,019.04**	**10,972.72**	**33,706.13**	**10,972.72**	**34,056.08**
4. Segment Liabilities						
(a) Software services	10,323.96	10,120.26	10,805.53	10,323.96	10,805.53	10,345.26
(b) Real Estate	1,415.50	1,491.90	1,344.14	1,415.50	1,344.14	1,020.92
(c) Leasing Activity						
Total Liabilities	**11,739.46**	**11,612.16**	**12,149.67**	**11,739.46**	**12,149.67**	**11,366.18**

Notes:

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 : 14th November, 2024

For Athena Global Technologies Ltd

(M.Satyendra)
Chairman & Managing Director

ATHENA GLOBAL TECHNOLOGIES LTD. Hyderabad

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.

+(91) 4023119633 +(91) 4023119614 info@athenagt.com www.athenagt.com

ATHENA GLOBAL TECHNOLOGIES
Embedded Intelligence

ATHENA GLOBAL TECHNOLOGIES LIMITED

UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER and HALF YEAR ENDED 30th SEPTEMBER, 2024.

CONSOLIDATED SEGMENT WISE RESULTS (Rs in Lakhs)

Particulars	Three Months Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	un audited	un audited	un audited	un audited	un audited	audited
1. Segment Revenue						
(a) Software services	291.24	338.01	198.06	629.26	414.86	966.46
(b) Online Pharmacy Platform Services	-	1.15	4.25	1.15	18.72	16.94
(c) Online Trade of pharmaceutical products	-	44.18	54.71	44.18	152.45	299.95
(d) Online Education Services	51.15	36.01	28.73	87.16	39.55	157.75
(e) Real Estate	112.36	-	-	112.36		-
(f) Leasing Activity	-	-				23,593.73
Gross Revenue from sale of Products and services	**454.76**	**419.35**	**285.75**	**874.11**	**625.58**	**25,034.84**
2. Segment Results						
(a) Software services	(470.13)	(481.97)	(301.45)	(952.10)	(613.53)	(2,283.34)
(b) Online Pharmacy Platform Services	(0.03)	(0.24)	57.20	(0.27)	(57.77)	(444.64)
(c) Online Trade of pharmaceutical products	10.20	(11.73)	(58.13)	(1.53)	(129.44)	(315.92)
(d) Online Education Services	(2.30)	4.11	(111.55)	1.81	(231.39)	32.43
(e) Real Estate	112.26	-		112.26	(18.97)	(0.29)
(f) Leasing Activity	-	-				23,593.73
Profit before tax	**(350.00)**	**(489.83)**	**(413.93)**	**(839.83)**	**(1,051.10)**	**20,581.97**
3. Segment Assets						
(a) Software services	4,473.36	4,001.40	5,395.97	4,473.36	5,395.97	4,001.40
(b) Online Pharmacy Platform Services	2,293.34	2,275.77	2,551.61	2,293.34	2,551.61	2,275.77
(c) Online Trade of pharmaceutical products	57.83	68.80	203.40	57.83	203.40	68.80
(d) Online Education Services	2,642.08	2,290.59	1,681.10	2,642.08	1,681.10	2,290.59
(e) Real Estate	12.29	69.07	29.58	12.29	29.58	69.07
(f) Leasing Activity	23,900.00	23,900.00	-	23,900.00		23,900.00
Total Assets	**33,378.90**	**32,605.63**	**9,861.66**	**33,378.90**	**9,861.66**	**32,605.63**
4. Segment Liabilities						
(a) Software services	6,733.91	6,417.05	5,905.50	6,733.91	5,905.50	6,417.05
(b) Online Pharmacy Platform Services	2,191.61	1,964.36	2,026.10	2,191.61	2,026.10	1,964.36
(c) Online Trade of pharmaceutical products	949.42	958.55	906.02	949.42	906.02	958.55
(d) Online Education Services	2,639.05	2,290.58	1,946.44	2,639.05	1,946.44	2,290.58
(e) Real Estate	1,415.50	1,020.92	1,344.14	1,415.50	1,344.14	1,020.92
(f) Leasing Activity	-	-	-	-		-
Total Liabilities	**13,929.50**	**12,651.46**	**12,128.19**	**13,929.50**	**12,128.19**	**12,651.46**

Notes:

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.

For Athena Global Technologies Ltd.

(M.Satyendra)
Chairman & Managing Director

Place : Hyderabad
Date : 14th November, 2024

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.

+(91) 4023119633 +(91) 4023119614 info@athenagt.com www.athenagt.com

Ramanatham & Rao
Chartered Accountants

P. B. No. 2102, Flat # 302, Kala Mansion,
Sarojini Devi Road, Secunderabad - 500 003
www.ramanathamandrao.in
mail@ramanathamandrao.in
ramanathamandrao@gmail.com
040- 27814147, 27849305, 27840307

Independent Auditor's Review Report on Standalone Quarterly Unaudited Financial Results

THE BOARD OF DIRECTORS OF Athena Global Technologies Limited (Formerly known as VJIL Consulting Limited)

We have reviewed the accompanying statement of Standalone unaudited financial results of **ATHENA GLOBAL TECHNOLOGIES LIMITED** ('the Company') for the Quarter ended 30th September, 2024 and for the period from 1st April,2024 to 30th September,2024. 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 provide 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 Ramanatham & Rao
Chartered Accountants
FRN: 2934S

(V V LAKSHMI PRASANNA A)
Partner
ICAI Regn.No.243569
UDIN: 24243569BKDEYQ3297

Place: Hyderabad
Date: 14-11-2024

RAMANATHAM & RAO * Chartered Accountants * SECBAD

Ramanatham & Rao
Chartered Accountants

P. B. No. 2102, Flat # 302, Kala Mansion,
Sarojini Devi Road, Secunderabad - 500 003
www.ramanathamandrao.in
mail@ramanathamandrao.in
ramanathamandrao@gmail.com
040- 27814147, 27849305, 27840307

Independent Auditor's Review Report on Consolidated unaudited quarterly financial results

THE BOARD OF DIRECTORS OF Athena Global Technologies Limited (Formerly known as VJIL Consulting Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ATHENA GLOBAL TECHNOLOGIES LIMITED** ('the Parent') ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September, 2024 and for the period from 1st April,2024 to 30th September,2024 ("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.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   (i) Medley Medical Solutions Private Limited, Hyderabad and its Two indian Subsidiaries and one foreign subsidiary(Consolidated results of Medley Medical Solutions Private Limited).
   (ii) Tutoroot Technologies Private Limited, Hyderabad
   (iii)Athena Global Technologies, Inc, Unites Sates of America.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 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 the aforesaid Indian Accounting Standard 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 Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated in audited financial results includes the financial results of 1 (One) subsidiaries which have been reviewed by their auditors, whose financial results reflect total revenue of Rs. 51.15 Lakhs for the quarter ending 30th September, 2024 and Rs. 87.16Lakhs for the half year ending 30th September, 2024, total net profit/(loss) after tax of Rs. (1.48) Lakhs for the quarter ending 30th September, 2024 and Rs. 2.81 Lakhs for the half year ending 30th September, 2024, total comprehensive income/(loss) of Rs. (1.48) Lakhs for the quarter ending 30th September, 2024 and Rs. 2.81 Lakhs for the half year ending 30th September, 2024, and Cash flows (net) of Rs. 1.11 Lakhs for the period from 1st April, 2024 to 30th September, 2024, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

   Our conclusion on the Statement is not modified in respect of the matters..

7. The consolidated unaudited financial results includes the financial results of 1(One) subsidiaries which have been reviewed by Us, whose financial results reflect total revenue of Rs. 24.51 Lakhs for the quarter ending 30th September, 2024 and Rs. 57.12 Lakhs for the half year ending 30th September, 2024, total net profit/(loss) after tax of Rs. (109.28)Lakhs for the quarter ending 30th September, 2024 and Rs. (210.76) Lakhs for the half year ending 30th September, 2024, total comprehensive income/(loss) of Rs. (109.78) Lakhs for the quarter ending 30th September, 2024 and Rs. (211.37) Lakhs for the half year ending 30th September, 2024, and Cash flows (net) of Rs. (2.18) Lakhs for the period from 1st April, 2024 to 30th September, 2024, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

8. The consolidated unaudited financial results includes the financial results of 1 (One) subsidiaries which have not been reviewed by their auditors,, whose financial results total revenues of Rs. 171.35 Lakhs for the quarter ending 30th September,2024 and Rs. 336.55 lakhs for the half year ending 30th September,2024, total net profit/(loss) after tax of Rs. 46.97 Lakhs for the quarter ending 30th

September,2024 and Rs. 47.87 lakhs for the half year ending 30th September,2024 and total comprehensive income/loss of Rs. 47.87 Lakhs for the quarter ending 30th September,2024 and Rs. 47.87 For the half year ending 30th September,2024 and cash Flows (net) of Rs. 6.07 lakhs for the period from 1st April,2024 to 30th September,2024, considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us stated in paragraph 3 above.

For Ramanatham & Rao
Chartered Accountants
FRN: 2934S

(V V LAKSHMI PRASANNA A)
Partner
ICAI Regn.No.243569
UDIN: 24243569BKDEYR5815

Place: Hyderabad
Date: 14.11.2024

RAMANATHAM & RAO Chartered Accountants SEC'BAD