

CIN: L72100MH2000PLC128949

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

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

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Empanelled by CERT-In for IT Security Auditing Service

Date: 28th May, 2024

To.

The Manager,

National Stock Exchange of India Limited

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

Symbol: AAATECH

BSE LIMITED

(Listing Department) P.I. Towers, 1st Floor, Dalal Street, Mumbai-400001.

Scrip Code: 543671

SUBJECT: Outcome of the Board Meeting held on Tuesday, 28th May, 2024.

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

Dear Sirs,

The Board of Directors in their meeting held on Tuesday, 28th May, 2024, inter-alia, considered and approved the following matters:

- 1. The Audited Financial Results of the Company for the Year ended 31st March, 2024 along with the Statement of Cash Flow as on 31st March, 2024.
- 2. The Audited Financial Statements of the Company for the financial year ended March * 31, 2024 and the report of auditors thereon.
- 3. Recommended the Final Dividend of 5% on Equity Shares for the Financial Year 2023-2024 subject to the approval of Members in the ensuing Annual General Meeting.
- 4. The Opening of Current Account with ICICI Bank.
- 5. The Re-appointment of the Statutory Auditors M/s. Vandana V Dodhia & Co., Chartered Accountants, (FRN No. 117812W) and fixing of Remuneration for the Financial Year 2024-2025.
- 6. The appointment of Internal Auditor and fixing of Remuneration for the Financial year 2024-2025.
- 7. The appointment of Secretarial Auditor and fixing of Remuneration for the Financial year 2024-2025.
- 8. Noted the disclosure of Interest of Directors under section 184 and Disqualification of Directors under section 164.
- 9. To take the noting of compliance report for the quarter ended 31st March 2024.

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

- Audited Financial Results of the Company for the Year Ended 31st March, 2024 along with Cash Flow Statement as on 31st March, 2024.
- 2. Audit Report on aforesaid Financial Results.

The Meeting commenced at 05.00 P.M. and concluded at 06.10 P.M.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

For AAA TECHNOLOGIES LIMITED

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SAGAR SHAH
COMPANY SECRETARY AND COMPLIANCE OFFICER



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Empanelled by CERT-In for IT Security Auditing Service

28th May, 2024

To. The Manager-Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai-400051

Symbol: AAATECH

BSE LIMITED (Listing Department) P.I. Towers, 1st Floor, Dalal Street, Mumbai-400001.

Scrip Code: 543671

Subject: Declaration pursuant to Regulation 33(3)(d) of the Security and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of the provisions of Regulation 33(3)(d) of the Security and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company M/s. Vandana V. Dodhia & Co. Chartered Accountants (Firm Registration Number 117812W) has issued an Audit Report (Standalone) with Unmodified Opinion on the Audited (Standalone) Financial Results of the Company for the year ended March 31, 2024.

Kindly take this Declaration on Record

Thanking You,

Yours faithfully,

For AAA TECHNOLOGIES LIMITED

Manoj

Shah Sagar

SAGAR SHAH

COMPANY SECRETARY AND COMPLIANCE OFFICER



CHARTERED ACCOUNTANTS

D-101, Om Fortune, 1st Floor, Behind Bank of Baroda, Jambli Gali, Borivali West, Mumbai - 400092. Office Telephone: 022-28335993 Mobile: 9820029281

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

<u> Independent Auditor's Report on Audited Standalone Financial</u> Results for the Quarter and Year to Date of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

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

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of AAA Technologies Limited (the company) for the quarter and year ended March 31, 2024 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

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

- a) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- b) 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 and other comprehensive income and other financial information for the quarter and year ended March 31, 2024.

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

VANDANA V DODILI



CHARTERED ACCOUNTANTS

D-101, Om Fortune, 1st Floor, Behind Bank of Baroda, Jambli Gali, Borivali West, Mumbai - 400092. Office Telephone: 022-28335993 Mobile: 9820029281

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

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 thereunder, 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 interim 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, 'Interim 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 LODR 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.







CHARTERED ACCOUNTANTS

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Auditor's Responsibilities for the Audit of the Standalone Financial Results

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





CHARTERED ACCOUNTANTS

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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.

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.

Mcmbership No. 104000 RN: 117812W

FOR VANDANA V. DODHIA & CO.

CHARTERED ACCOUNTANTS

FIRM REG. No.: 117812W

VANDANA V. DODHIA

(PARTNER)

MEMBERSHIP NO.: 104000

Dated: 28th May 2024

Place: MUMBAI

UDIN: 24104000BKFJGH3954

CIN: L72100MH2000PLC128949

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

Standalone Statement of Assets & Liabilities for the year ended on 31st March 2024

		RUPEES (in Lakhs)		
PARTICULARS		AS AT	AS AT	
		31-03-2024	31-03-2023	
		RUPEES	RUPEES	
Whether results are audited of	or unaudited	Audited	Audited	
ASSETS				
Non Current Assets			1 2222	
(a) Property, Plant and Equips	ment	141.46		
(b) Other Intangible Assets		0.88	0.88	
(c) Financial Assets				
(i) Investments		0.00	0.0	
(ii) Trade Receivables		0.00	0.0	
(iii) Loans		0.00	0.00	
(iv) Other Financial As	sets	0.15	0.1	
(d) Deferred Tax Assets (Net)	1	3.20	(2.5	
(e) Other Non Current Assets	S	0.00	0.0	
Total Non Current Assets		145.69	199,90	
Current Assets				
(a) Inventories		0.00	0.0	
(b) Financial Assets				
(i) Investments		0.00	0.0	
(ii) Trade Receivables		594.98		
(iii) Cash and Cash Ed		248.44		
(iv) Bank Balances other than (iii) above (v) Loans		1.802.45		
		0.00	() () () () () () () () () ()	
	note	115.68		
(c) Current Tax Assets (Net)	(vi) Other Financial Assets			
Control of the Contro		19.06		
(d) Other Current Assets		12.55 2.793.16	and the second s	
Total Current Assets				
TOTAL ASSETS		2,938.85	2,764.9	
EQUITY AND LIABILITIES				
1 Equity				
(a) Equity Share Capital		1,282.68		
(b) Other Equity		1,512.93		
Total Equity		2,795.61	2,538.5	
LIABILITIES				
A Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings		* 0.00	0.0	
(ii) Lease Liabilities		0.00	0.0	
(iii) Trade Payables		0.00	0.0	
(iv) Other Financial Lia	abilities	0.00	0.0	
(b) Provisions		0.00	0.0	
(c) Deferred Tax Liabilities (N	let)	0.00	0.0	
(d) Other Non Current Liabilit		0.00	0.0	
Total Non Current Liabilities		0.00		
B Current Liabilities	ā		1.717	
(a) Financial Liabilities				
(i) Borrowings		0.00	0.0	
(ii) Lease Liabilities		0.00		
(iii) Trade Payables	116.00	0.00		
(iv) Other Financial Lia	hilities	0.00		
(b) Other Current Liabilities	and the same of th	0.02		
(c) Provisions		- 143.22		
(d) Current Tax Liabilities (Ne	4)	0.00		
Total Current Liabilities	11)	143.24		
TOTAL LIABILITIES	12.7	143.24		
TOTAL EQUITY AND LIABIL	ITIES	2,938.85		
TOTAL EQUIT T AND LIABIL	TILO	2,330.00	2,764.5	

FOR & ON BEHALF OF THE BOARD

ANJAY AGARWAL CHAIRMAN & MANAGING DIRECTOR DIN:00415477

PLACE Mumbai DATED 28-May-24

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

CIN: L72100MH2000PLC128949

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

Standalone Statement of Financial Results for Quarter and Year ended on 31st March 2024

(RUPEES in Lakhs except EPS) PARTICULARS QUARTER ENDED ON YEAR ENDED ON 31-03-2024 31-03-2023 31-12-2023 31-03-2024 31-03-2023 Audited Whether results are audited or unaudited Unaudited Audited Audited Audited Revenue from operations 939.92 550.89 1,199.32 2.379.46 2.300.04 11 Other Income 28 46 25 07 17 44 88 99 50.96 Ш Total Income (I+II) 968.38 575.96 1.216.76 2.468.45 2.351.00 IV Expenses Cost of material consumed 0.00 0.00 0.00 0.00 0.00 Purchases of Stock-in-Trade 0.00 0.00 0.00 0.00 Changes in inventories of Finished goods, 0.00 0.00 0.00 0.00 0.00 Stock-in-Trade and work-in-progress Employee benefits expense 187.48 208.96 256.24 686.76 543.80 Finance costs 0.00 0.00 0.00 0.00 0.00 Depreciation and amortization expense 22.92 22 84 10.54 86 15 21 37 Other expenses 743.28 148 88 843 12 1 266 00 1 402 46 Total Expenses (IV) 953.68 380.68 1.109.90 2.038.91 1.967.63 Profit before exceptional items and tax (ill-IV) 14.70 195.28 106.86 429.54 383.37 Exceptional items 0.00 0.00 0.00 0.00 0.00 VII Profit before tax(V-VI) 14.70 195.28 106.86 429.54 383 37 VIII. Tax expense (1) Current tax 5 21 51 16 22.95 113.85 91 89 (2) Earlier years tax 0.23 0.00 0.00 0.23 0.04 (1.77)(1.75)3.95 (3) Deferred tax (5.74) 4 60 Profit (Loss) for the period from continuing 145.89 79.96 321.20 11.01 286.84 operations (VII-VIII) Profit (Loss) from discontinuing operations 0.00 0.00 0.00 0.00 0.00 Tax expense of discontinuing operations 0.00 0.00 0.00 0.00 0.00 Profit (Loss) from Discontinuing operations XII 0.00 0.00 0.00 0.00 0.00 (after tax) (X-XI) XIII Profit (Loss) for the peiod (IX + XII) 11.01 145.89 79.96 321.20 286.84 XIV Other Comprehensive Income (1) Items that will not be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (2) Income Tax relating to Items that will not be 0.00 0.00 0.00 0.00 0.00 reclassified to profit or loss (3) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (4) Income Tax relating to Items that will be 0.00 0.00 0.00 0.00 0.00 reclassified to profit or loss Total Other Comprehensive Income (XIV) 0.00 0.00 0.00 0.00 0.00 Total Comprehensive Income for the Period (XIII + XIV) 321.20 11.01 145.89 79.96 286.84 XVI. Earnings per equity share (not annualised): (1) Basic (Restated) 0.08 0.62 1.14 2.24 2.50 (2) Diluted (Restated) 0.08 1.14 0.62 2.50 2.24 Paid Up Equity Share Capital (Equity Shares of 1282.68 1282.68 1,282.68 1282.68 1,282.68



1,512.93

1,255.86

1,512.93

1,255.86

face value of Rs. 10/- each)

Other Equity excluding Ravaluation Reserves

Notes on Financial Results

- 1. The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meeting held on 28th May, 2024.
- 2. The results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

- 3. The Company is engaged in single business segement
 4. Previous year's / period's figure have been regrouped / rearranged wherever necessary
 5. Basic and Diluted EPS has been restated after considering the Bonus shares issued on 07-08-2020 and 15-09-2022

FOR & ON BEHALF OF THE BOARD

ANJAY AGARWAL CHAIRMAN & MANAGING DIRECTOR DIN:00415477

PLACE DATED:



VENUGOPAL M. DHOOT WHOLE TIME DIRECTOR & CFO DIN 02147946

Mumbai 28-May-24

AAA TECHNOLOGIES LIMITED CIN: L72100MH2000PLC128949

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

Standalone Cash Flow Statement for the year ended on 31st March 2024

			RUPEES (in Lakhs)	
PARTICULARS	Year E	nded	Year Ended	
	31-03- RUPE		31-03-2023 RUPEES	
A) Cash Flow from Operating Activites	1			
Profit/ (Loss) before Taxes from continuing operations Adjustment for:		429.54	383.37	
Depreciation & Amortisation		86.15	21.37	
Finance Cost		0.00	0.00	
Interest Income	200	(85.67)	(45.63)	
Operating Profit before Working Capital Changes Adjustment for:		430.02	359.11	
Decrease / (Increase) in Trade Receivables	1	75.11	247.65	
Decrease / (Increase) in Loans and Other Financial Assets	•	406.19	23.64	
Decrease / (Increase) in Other current assets	1	1.50	(8.63)	
Decrease / (Increase) in Non current- Other Financial assets		(0.04)	0.00	
Decrease / (Increase) in Other Non current assets		0.00	0.00	
(Decrease) / Increase in provisions		(83.15)	(46.70)	
(Decrease) / Increase in other current liabilities		0.00	0.02	
Cash Generated from Operations		829.63	575.09	
Direct Taxes Paid (Net of Refund)		(57.91)	(85.64)	
Net Cash Flow generated from Operating Activities		771.72	489.45	
B) Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment & Intangible Assets		(26.16)	(129.69)	
Proceed from sale of Property, Plant and Equipment & Intangible Assets		0.00	0.00	
Interest Received		85.67	45.63	
Net (Investment)/ Maturity of Fixed Deposits in Bank		(706.58)	(743.83)	
Net Cash Flow generated from Investing Activities		(647.07)	(827.89)	
C) Cash Flow from Financing Activities				
Proceeds from issuance of Share Capital		0.00	0.00	
Finance Cost		0.00	0.00	
Dividend Paid		(64.13)	(42.76)	
Net Cash Flow used in Financing Activities		(64.13)	(42.76)	
Net Increase in Cash and Cash Equivalents		60.52	(381.20)	
Cash and Cash Equivalents at beginning of Year		187.92	569.12	
Cash and Cash Equivalents at end of Year		248.44	187.92	
The state of the s				

FOR & ON BEHALF OF THE BOARD

ANJAY AGARWAL CHAIRMAN & MANAGING DIRECTOR DIN:00415477

PLACE DATED:

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

Mumbai 28-May-24