



To,

Date: 13.11.2025

BSE Limited
P.J. Towers, Dalal Street,
Mumbai-400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 13.11.2025
Scrip Code: 532975

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Telogica Limited (Formerly known as Aishwarya Technologies and Telecom Limited) held on Thursday, 13.11.2025 at 4:00 P.M at the registered office of the Company at Empire Square, Plot No 233-A, 234 & 235, 3rd Floor, Road No 36, Jubilee Hills, Hyderabad- 500 033, Telangana, the following were considered and approved:

1. Unaudited financial results for the quarter and half-year ended 30.09.2025. (Enclosed)
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2025. (Enclosed)


The meeting concluded at 5.40 p.m.

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,

For Telogica Limited (Formerly known as Aishwarya Technologies and Telecom Limited)


D. Venkateswara Rao
Wholtime Director & CFO
DIN: 03616715
Encl: As above



TELOGICA LIMITED

(CIN: L72200TG1995PLC020569) (GST: 36AABCA6501C1ZC)

Regd. Office : TF-7, 3rd Floor, Empire Square Building, Road No. 36, Jubilee Hills, Hyderabad, Telangana - 500 033.

Tel : +91 40 2753 1324, 25, 26, Fax : +91 40 2753 5423

Manufacturing Unit : Plot No: M-09, Medical Device Park, Sulthanpur (V), Patancheru (M), Sangareddy (DT), Telangana - 502 319

Tel : +91 8455 240555.

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TELOGICA LIMITED (Formerly Known as Aishwarya Technologies and Telecom Limited)
Regd Off: Empire Square, Plot No 233-A, 234 & 235, 3rd Floor, Road No 36, Jubilee Hills, Jubilee Hills, Hyderabad, Shaikpet, Telangana, India, 500033

**STATEMENT OF UNAUDITED FINANCIALS RESULTS
FOR THE QUARTER II AND HALF YEAR ENDED 30TH SEPTEMBER, 2025**

(Amount in Lakhs, Except No. of Shares and EPS)

| S.No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|-------|---|---------------|------------|------------|-----------------|------------|------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| I. | Revenue from Operations | 515.69 | 314.74 | 466.00 | 830.43 | 763.89 | 1,928.27 |
| II. | Other Income | 4.95 | 3.08 | 9.23 | 8.03 | 14.79 | 21.07 |
| III. | Total income (1+II) | 520.63 | 317.82 | 475.23 | 838.45 | 778.68 | 1,949.33 |
| IV. | Expenses | | | - | | | |
| | Cost of Materials consumed | (0.37) | (0.04) | -3.56 | (0.42) | 2.46 | 7.88 |
| | Purchase of stock-in-trade | 981.04 | 38.66 | 311.49 | 1,019.71 | 489.43 | 1,323.17 |
| | Changes in inventories of finished goods, work-in-progress and stock-in-trade | (700.96) | 99.11 | -60.51 | (601.86) | -139.14 | -293.33 |
| | Employee benefits expense | 126.53 | 99.95 | 94.44 | 226.48 | 179.17 | 362.27 |
| | Finance Cost | 6.75 | 7.74 | 9.20 | 14.49 | 18.52 | 39.54 |
| | Depreciation and amortisation expense | 8.62 | 8.06 | 1.95 | 16.68 | 3.83 | 24.06 |
| | Other expenses | 81.68 | 48.47 | 98.79 | 130.16 | 176.84 | 383.51 |
| | Total Expenses | 503.29 | 301.95 | 451.79 | 805.23 | 731.11 | 1,847.11 |
| V. | Profit / (Loss) before and exceptional items and Tax (III-IV) | 17.35 | 15.87 | 23.44 | 33.22 | 47.57 | 102.22 |
| VI. | Exceptional Items | - | - | - | - | - | - |
| VII. | Profit / (Loss) from before tax (V-VI) | 17.35 | 15.87 | 23.44 | 33.22 | 47.57 | 102.22 |
| | Tax expense | | | | | | |
| | Current Tax | - | - | - | - | - | - |
| | Deferred Tax | 0.70 | 0.18 | (13.71) | 0.88 | (59.38) | -67.81 |
| IX. | Net Profit / (Loss) after Tax (VII-VIII) | 16.64 | 15.69 | 37.16 | 32.34 | 47.57 | 170.03 |
| X. | Other Comprehensive Income | - | - | - | - | - | 4.55 |
| XI. | Total Comprehensive Income | 16.64 | 15.69 | 37.16 | 32.35 | 47.57 | 174.57 |
| XII. | Paid-up equity share capital (Face Value of Rs. 5/- per share) | 1,688.65 | 1,688.65 | 1,194.70 | 1,688.65 | 1,194.70 | 1,688.65 |
| XIII. | Earnings Per Equity Share of face value of Rs.5/- each) | | | | - | | |
| | a. Basic (in Rs) | 0.05 | 0.05 | 0.16 | 0.10 | 0.45 | 0.65 |
| | b. Diluted (in Rs) | 0.04 | 0.04 | 0.07 | 0.07 | 0.21 | 0.37 |

- The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in recognition and measurement principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 and other accounting pronouncements generally accepted in India. The financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of IND AS 34. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13-11-2025 in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have issued unmodified review report on these results
- The figures for the previous period/year have been regrouped/reclassified wherever necessary
- The results are also available on the website of the Company - <http://telogica.com/>

Place : Hyderabad
Date : 13-11-2025

For Telogica Limited
(Formerly known as Aishwarya Technologies and Telecom Limited)

D. Venkateswara Rao
D. Venkateswara Rao
Whole Time Director & CFO
DIN: 03616715



TELOGICA LIMITED

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| Telogica Limited | | |
|---|------------------|------------------|
| Balance Sheet as at September 30th, 2025 | | |
| (Amount in Lakhs.) | | |
| Particulars | As at 30-09-2025 | As at 31.03.2025 |
| ASSETS | | |
| Non-Current Assets | | |
| (a) Property, Plant and Equipment | 128.23 | 106.48 |
| (b) Goodwill | | |
| (c) Other Intangible Assets | 0.74 | 0.85 |
| Right of use assets | 44.15 | 51.94 |
| (d) Financial Assets | | |
| (i) Investment | | |
| (ii) Trade Receivable | | |
| (iii) Loans | | |
| (d) Deferred Tax Assets (Net) | 1,270.99 | 1,271.87 |
| (e) Other non-current assets | | |
| Total Non - Current Assets | 1,444.11 | 1,431.14 |
| Current Assets | | |
| Inventories | 1,443.91 | 840.23 |
| Financial Assets | | |
| (a) Investment | | |
| (b) Trade Receivables | 1,350.49 | 979.10 |
| (c) Cash and Cash Equivalents | 28.26 | 229.16 |
| (d) Other Financial Assets | 220.71 | 151.03 |
| Current Tax Assets (Net) | 26.48 | 25.85 |
| Other Current Assets | 193.56 | 277.50 |
| Total Current Assets | 3,263.41 | 2,502.87 |
| Total Assets | 4,707.52 | 3,934.01 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity Share Capital | 1,688.65 | 1,688.65 |
| Other Equity | (329.26) | (361.59) |
| Total Equity | 1,359.40 | 1,327.06 |
| Non-current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | | 3.39 |
| Lease Liabilities | 51.69 | 58.59 |
| (ii) Trade Payables | | |
| (i) Total outstanding dues of micro and small enterprises | | |
| (ii) Total outstanding dues of creditors other than micro and small enterprises | 1,198.14 | 1,299.82 |
| (b) Provisions | 40.75 | 21.19 |
| (c) Other non-current liabilities | 179.05 | 179.05 |
| Total Non-current liabilities | 1,469.62 | 1,562.04 |
| Current Liabilities | | |
| (a) Financial Liabilities | | |
| (a) Borrowings | 154.51 | 164.64 |
| (b) Trade Payables | | |
| (i) Total outstanding dues of micro and small enterprises | | |
| (ii) Total outstanding dues of creditors other than micro and small enterprises | 1,477.19 | 476.05 |
| (c) Other Financial Liabilities | 50.24 | 43.42 |
| (b) Provisions | | 17.56 |
| (c) Other Current Liabilities | 196.56 | 343.24 |
| Total Current Liabilities | 1,878.50 | 1,044.91 |
| Total Liabilities | 3,348.13 | 2,606.95 |
| Total Equity and Liabilities | 4,707.52 | 3,934.01 |
| Summary of Significant Accounting Policies | 1 & 2 | |

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Telogica Limited
Statement of Profit and Loss for the Quarter ended September 30th, 2025

(Amount in Lakhs.)

| Particulars | Notes | For the period ended September 30, 2025 | For the period ended March 31, 2025 |
|--|-------|--|---|
| INCOME | | | |
| Revenue from Operations | 19 | 830.43 | 1,928.27 |
| Other Income | 20 | 8.03 | 21.07 |
| Total Income | | 838.45 | 1,949.33 |
| EXPENSES | | | |
| Cost of Materials Consumed | 21 | (0.42) | 7.88 |
| Purchase of Stock in Trade | | 1,019.71 | 1,323.17 |
| Changes in Inventories of Finished Goods and Work-in-Progress | 22 | (601.86) | (293.33) |
| Employee Benefits Expense | 23 | 226.48 | 362.27 |
| Finance Costs | 24 | 14.49 | 39.54 |
| Depreciation and Amortisation Expense | 3 | 16.68 | 24.06 |
| Other Expenses | 25 | 130.16 | 383.51 |
| Total Expenses | | 805.23 | 1,847.11 |
| Profit Before Exceptional Items and Tax | | 33.22 | 102.22 |
| Exceptional Items (Net) | 26 | - | - |
| Profit Before Tax | | 33.22 | 102.22 |
| Tax Expense | | | |
| Current Tax | | | |
| Deferred Tax | | 0.88 | (67.81) |
| Total Tax Expense | | 0.88 | (67.81) |
| Profit/(loss) for the year | | 32.34 | 170.03 |
| Other comprehensive income | | | |
| A Items that will not be reclassified subsequently to profit or loss | | | |
| (a) Remeasurements of the defined benefit plans | | | 4.55 |
| (b) Deferred tax relating to items that will not be reclassified to profit or loss | | | |
| Total other comprehensive income | | - | 4.55 |
| Total comprehensive income for the year | | 32.34 | 174.57 |
| Earnings per equity share | | | |
| (Equity shares, par value of ` 5 each) | | | |
| Basic | | 0.10 | 0.65 |
| Diluted | | 0.07 | 0.37 |

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Telogica Limited

Statement of Cash Flow the half year ended 30th September, 2025

(Rs in Lakhs.)

| Particulars | For the Half year ended 30-09-2025 | For the year ended 31-03-2025 |
|--|---------------------------------------|----------------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Net profit before taxation, and extraordinary items | 33.22 | 102.22 |
| Adjustment for | | |
| Depreciation | 16.68 | 24.06 |
| Finance Costs | 11.78 | 39.54 |
| interest cost on lease liability | 2.71 | 6.39 |
| Comprehensive income for the year | - | 4.55 |
| Interest Income | (3.48) | (5.87) |
| Dividend | (2.52) | (1.59) |
| Gain on chit closing | (2.03) | |
| Operating Profit before working capital changes | 56.36 | 169.29 |
| Adjustments for: | | |
| (Increase)/Decrease in Inventories | (603.69) | (293.89) |
| (Increase)/Decrease in Trade receivables | (371.38) | (3.57) |
| (Increase)/Decrease in Other Financial Assets | (69.68) | (37.20) |
| Decrease / (increase) in Other Current Assets | 83.93 | (192.96) |
| Decrease / (increase) in Current tax Assets | (0.63) | (2.59) |
| Increase/(Decrease) in Trade Payables | 899.46 | (281.13) |
| Increase/ (decrease) in Long Term Borrowings | | - |
| Increase/(Decrease) in Other Financial Liabilities | 6.82 | (86.07) |
| Increase/ (decrease) in Provisions | (17.56) | 3.16 |
| Increase/ (decrease) in other Non current liabilities | - | (143.17) |
| Increase / (decrease) in other current liabilities | (146.68) | (216.38) |
| Increase/decrease in short term borrowings | | |
| Increase/decrease in lease liabilities | (6.90) | |
| Increase/decrease in provisions | 19.56 | |
| Cash generated from operations | (150.38) | (1,084.53) |
| Less: Tax Paid | | |
| Cash flow before extraordinary items | (150.38) | (1,084.53) |
| Extraordinary items | | |
| NET CASH FLOW FROM OPERATING ACTIVITIES | (150.38) | (1,084.53) |
| CASH FLOW FROM INVESTING ACTIVITIES: | | |
| Purchase of Fixed Assets | (30.54) | (25.41) |
| Sale of Fixed Assets | | 1.48 |
| Interest income | 3.48 | 5.87 |
| Dividend income | 2.52 | 1.59 |
| Profit on sale of Fixed Asset | | - |
| Gain on chit closing | 2.03 | |
| Net Cash Flow From Investing Activities | (22.51) | (16.46) |
| CASH FLOW FROM FINANCING ACTIVITIES: | | |
| Repayment of long term Loans | (3.39) | (82.44) |
| Repayment of Short Term Loan | (10.13) | (5.42) |
| Repayment of Lease liabilities | | (18.67) |
| Proceeds from issue of share warrants | | 679.88 |
| Further Issue of Equity Share Capital incl. Premium | | 790.33 |
| Finance Costs | (14.49) | (39.54) |
| Net Cash Flow From Financing Activities | (28.01) | 1,324.14 |
| Net Cash Flow During the half year | (200.90) | 223.15 |
| Cash & Cash Equivalent At the Beginning Of the Year | 229.16 | 6.01 |
| Cash & Cash Equivalent At the End Of the Year | 28.26 | 229.16 |

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CHARTERED ACCOUNTANTS
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(91-40) 2339 3967,
(91-40) 2332 2119, 2331 7032

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Website : www.pmurali.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Telogica Limited
(Formerly known as Aishwarya Technologies and telecom limited)

We have reviewed the accompanying statement of unaudited standalone financial results of Telogica Limited (Formerly known as Aishwarya Technologies and telecom limited)(the "Company") for the quarter and half year ended 30th September, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by "the Company'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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on "the Statement" 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 Statement" is free of material misstatement. 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.





P. MURALI & CO.,
CHARTERED ACCOUNTANTS
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HYDERABAD - 500 082. T.G, INDIA


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Based on our review conducted as above, except for the matters stated in para 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 Ind AS 34, prescribed under Section 133 of the Act, 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 Requirement) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

Outstanding Statutory Dues: The company is not regular in payment of statutory dues like PF, ESI, TDS and PT etc., The Outstanding Statutory dues up to the quarter ended 30-09-2025 is Rs. 1.43 Crores.

For P. Murali & Co
Chartered Accountants
FRN: 007257S


A. Krishna Rao
Partner
M.No.020085
UDIN: 25020085BMIMEG9669



Place: Hyderabad
Date: 13-11-2025