



CAT TECHNOLOGIES LTD.

SOFTWARE DEVELOPMENT. IT EDUCATION & TRAINING. IT ENABLED SERVICES & CONSULTING
www.cattechnologies.com e-mail:info@cattechnologies.com

CIN: L72200TG1995PLC035317

11.09.2020

To
The Corporate Relationship Department
BSE Limited
P J Towers, Dalal Street
Fort, **MUMBAI**

Dear Sir,

Sub: Submission of the Un-Audited Financial Results for the First Quarter & Three Months ended 30th June, 2020– Reg.

Ref: Script Code: 531682

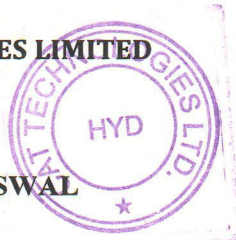
With reference to above cited subject, Board of Directors in their just concluded Board meeting has considered and adopted Un-Audited Financial Results for the First Quarter & Three Months ended 30th June, 2020. A copy of same is herewith enclosed for your immediate reference and records, in compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours Truly,

For **CAT TECHNOLOGIES LIMITED**

DHIRAJ KUMAR JAISWAL
Managing Director.



Encl: As above



INDEPENDENT LIMITED REVIEW REPORT ON UNAUDITED STANDALONE QUARTERLY 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
CAT TECHNOLOGIES LIMITED

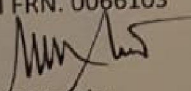
We have reviewed the accompanying standalone statement of unaudited financial results of CAT TECHNOLOGIES LIMITED ("the company") for the Quarter ended June 30, 2020 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the regulation') as amended (the 'Listing Regulations').

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

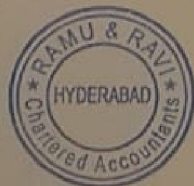
We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan 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 the company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 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 the applicable accounting standards and other recognized accounting practices and policies 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.

For Ramu & Ravi
Chartered Accountants
ICAI FRN. 0066105


K.V.R Murthy
Partner

Membership Number.200021
UDIN: 20200021AAAACV3276



Place: Hyderabad
Date: September 11, 2020.

CAT TECHNOLOGIES LIMITED

CIN: L72200TG1995PLC035317

1ST FLOOR, Champa Mansion, Nampally Station Road, Hyderabad - 500 001.

Statement of Standalone Un Audited Financial Results for the Quarter ended on June 30, 2020.

Rs. (In Lakhs)

S. No	Particulars	Quarter ended			Financial Year ended	
		30.06.2020 Un Audited	31.03.2020 Audited	30.06.2019 Un Audited	31.03.2020 Audited	31.03.2019 Audited
I	Revenue from operations	-	-	-	-	0.60
II	Other income	-	123.90	-	123.90	7.61
III	Total Revenue (I + II)	-	123.90	-	123.90	8.21
IV	Expenses:					
	Cost of materials consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee benefits expense	-	-	-	-	2.11
	Finance costs	0.59	0.74	1.03	3.27	3.63
	Depreciation and amortization expense	1.14	1.10	1.16	4.59	5.04
	Other expenses	-	352.54	2.77	357.38	12.37
	Total expenses	1.73	354.38	4.96	365.24	23.15
	Profit before exceptional and extraordinary items and tax (III - IV)	(1.73)	(230.48)	(4.96)	(241.34)	(14.94)
V	Exceptional items	-	-	-	-	-
VI	Profit before tax (V - VI)	(1.73)	(230.48)	(4.96)	(241.34)	(14.94)
VIII	Tax expense :					
	(1) Current tax (Including Previous years)	-	0.77	-	0.77	-
	(2) Deferred tax	-	3.53	-	3.53	5.07
	Profit/(Loss) for the period from continuing operations (VII-VIII)	(1.73)	(234.78)	(4.96)	(245.64)	(20.01)
IX	Profit/(loss) from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax)(X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	(1.73)	(234.78)	(4.96)	(245.64)	(20.01)
XIV	Other Comprehensive Income					
	- Items that will not be reclassified to profit or loss	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	- Items that will be reclassified to profit or loss	-	-	-	-	-
	- Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total comprehensive income for the period (XIII+X)	(1.73)	(234.78)	(4.96)	(245.64)	(20.01)
XV	Paid-up equity share capital	7943.65	7943.65	7943.65	7943.65	7943.65
	Face value of the share (in Rs.)	10.00	10.00	10.00	10.00	10.00
	Number of equity shares	794.365	794.365	794.365	794.365	794.365
XVI	Earnings Per Share(EPS) (Face value of Rs.10 each) :					
	(1) Basic	(0.002)	(0.30)	(0.01)	(0.31)	(0.03)
	(2) Diluted	-	-	-	-	-

NOTES :

- The results has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The above results has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on September 11,2020 . These results has been subject to review by the Statutory Auditors.
- Figures of the previous years has been regrouped wherever necessary to make them comparable.

Date: September 11, 2020
Place : Hyderabad

For CAT TECHNOLOGIES LIMITED


DHIRAJ KUMAR JAISWAL
Managing Director





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

To
The Board of Directors
CAT Technologies Limited
Hyderabad

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of CAT TECHNOLOGIES LIMITED ("the Parent") and its Subsidiaries as under:

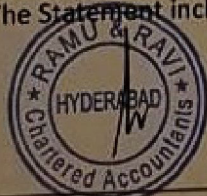
- CAT Technology Inc, US
- CAT Technologies FZE

(the Parent and its Subsidiary together referred to as "the Group"), and its share of the net profit/ (loss) after tax for the quarter ended June 30, 2020 ("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. Attention is drawn to the fact that the consolidated figures for the quarter ended June 30, 2020 as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of the Directors, has been prepared in accordance with the cognition 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 information matters, and applying analytical and other review procedures. A review is substantially less in scope than the 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 include the results of the subsidiaries referred to in Para 1 & 6 herein.

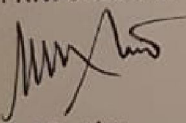


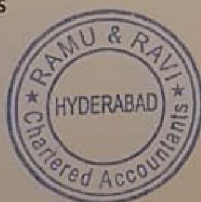
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, 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 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 misstatements. Our conclusion is not modified in respect of this matter.
6. We did not review the financial results of the subsidiaries included in the consolidated unaudited financial results reflect total revenues, total net profits/(Loss) after tax for the quarter ended June 30, 2020 as under:

Name of Subsidiary	Total Revenue	Rupees (In Lakhs)
		Net Profit/(Loss)
CAT Technology Inc, US	1344.96	(134.08)
CAT Technologies FZE	-	-

7. The consolidated unaudited financial results showing net loss of Rs 135.82 Lakhs for the quarter ended June 30, 2020 as considered in the consolidated unaudited financial results, whose interim financial results and other financial information have not been reviewed and these unaudited financial results and other financial information have been approved and furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries, is based solely on such unaudited financial results and other financial information. Our conclusion is not modified in respect of this matter.

For RAMU & RAVI.,
Chartered Accountants
ICAI FRN: 006610S


K.V. R. Murthy
Partner
Membership No.200021
UDIN: 20200021AAAACW2949



Place: Hyderabad
Date: September 11, 2020.

CAT TECHNOLOGIES LIMITED

CIN: L72200TG1995PLC035317

Statement of Consolidated Un-Audited Financial Results for the Quarter ended 30 th June, 2020

₹ (. In Lakhs)

Sno.	Particulars	Quarter Ended		Financial Year ended		
		30.06.2020	31.03.2020	30.06.2019	31.03.2020	31.03.2019
		Un-Audited	Audited	Un-Audited	Audited	Audited
I	Revenue from operations	1,344.96	1,187.40	1,531.85	5,855.25	5,836.12
II	Other income	-	123.90	-	123.90	7.61
III	Total Revenue (I + II)	1,344.96	1,311.30	1,531.85	5,979.15	5,843.73
IV	Expenses:					
	Cost of materials consumed	167.46	85.61	428.43	2,821.86	3,451.44
	Employee Benefit Expenses	699.90	608.57	-	2,453.75	1,557.58
	Finance costs	2.88	12.20	1.07	71.37	38.78
	Depreciation	7.57	25.31	16.25	101.28	96.35
	Other expenses	602.97	969.02	1,168.28	1,042.93	825.80
	Total expenses	1,480.78	1,700.71	1,614.03	6,491.18	5,969.96
V	Profit before exceptional and extraordinary items and tax (III - IV)	(135.82)	(389.41)	(82.18)	(512.03)	(126.23)
VI	Exceptional items	-	-	-	-	-
VII	Profit before tax (V - VI)	(135.82)	(389.41)	(82.18)	(512.03)	(126.23)
	Tax expense:					
VIII	(1) Current tax	-	-	-	0.77	-
	(2) Deferred tax	-	-	-	3.53	5.07
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(135.82)	(389.41)	(82.18)	(516.33)	(131.30)
X	Profit/(loss) from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit (Loss) for the period (IX + XII)	(135.82)	(389.41)	(82.18)	(516.33)	(131.30)
XIV	Other Comprehensive Income	-	-	-	-	-
	- Items that will not be reclassified to profit or loss	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	- Items that will be reclassified to profit or loss	-	-	-	-	-
	- Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total comprehensive income for the period (XIII+XIV)	(135.82)	(389.41)	(82.18)	(516.33)	(131.30)
	Earnings per equity share:					
XVI	(1) Basic	(0.17)	(0.49)	(0.10)	(0.06)	(0.02)
	(2) Diluted					

NOTES:

- The results has been prepared in accordance with the Indian Accounting Standards ("INDAS") as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as ammended.
- Figures of the previous year have been regrouped wherever necessary to make them comparable

Date September 11, 2020
Place Hyderabad

For CAT TECHNOLOGIES LIMITED


DHIRAJ KUMAR JAISWAL
Managing Director

