

December 02, 2023

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Bandra-Kurla Complex,
Bandra East, Mumbai- 400 051
Scrip Code: ATCOM

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai - 400 001
Scrip Code- 527007

Sub.: **Updated complete financial results (consolidated & standalone) for the quarter ended 30th September, 2023**

Ref.: **Regulation 30 and Reg 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Madam/Sir,

With reference to captioned subject and Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the complete set of un-audited financial results (consolidated & standalone) of the second quarter and six months ended September 30, 2023, reviewed by Audit Committee and duly approved by Board of Directors at their meeting held today (i.e.), on 10th November, 2023 along with Limited Review Report issued by the Auditor.

The meeting commenced at 5.30 p.m. and concluded at 6.00 p.m. in Mumbai.

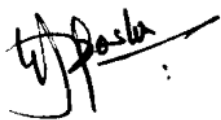
We further declare that there is no adverse comment in the Limited Review Report for the quarter ended 30th September, 2023.

This submission is reference to email received on November 24, 2023, in respect of partially submitted to the Exchange, the Financial Results for the period ended September 30, 2023.

Kindly take note of the above.

Thanking You.

Yours faithfully,
For Atcom Technologies Limited



Vikram Doshi
Managing Director
DIN: 00063455

ATCOM TECHNOLOGIES LIMITED

CIN: L29299MH1989PLC054224

Regd. Office: 5, Sannidhan, Plot No. 145, Indulal D Bhuva Marg, Wadala, Mumbai 400031
Tel No: 022 35566211 | Email: contact@atcomtech.co.in | Website: www.atcomtech.co.in

Atcom Technologies Limited

Regd Office:- 5, Sannidhan , Plot No. 145, Indulal D. Bhuva Marg, Mumbai 400 031. Tel No:022 - 35566211

CIN NO.: L29299MH1983PLC054224 Email-contact@atcomtech.co.in Website : www.atcomtech.co.in

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTH ENDED 30TH SEPTEMBER 2023

(Rs. In Lacs)

Sr.No	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	5.40	0.09	4.95	5.49	10.86	20.24
III	Total Income from operation	5.40	0.09	4.95	5.49	10.86	20.24
IV	Expenses						
	a. Cost of material Consumed	-	-	-	-	-	-
	b. Purchases of Stock in trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work- in-progress and stock- in -trade	-	-	-	-	-	-
	d. Employees Benefit Expense	1.29	1.15	1.45	2.44	2.98	5.38
	e. Finance Cost						
	b. Depreciation & Amortisation Expense	4.48	4.49	4.59	8.97	9.82	18.79
	c. Other Expense	3.60	3.18	0.54	6.78	6.78	13.57
	Total Expenses	9.37	8.82	6.58	18.19	19.58	37.74
V	Profit before Exceptional Items and extraordinary items and	(3.97)	(8.73)	(1.63)	(12.70)	(8.72)	(17.50)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax	(3.97)	(8.73)	(1.63)	(12.70)	(8.72)	(17.50)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax	(3.97)	(8.73)	(1.63)	(12.70)	(8.72)	(17.50)
X	Tax Expense	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
XI	Net Profit loss for the period from continuing operations	(3.97)	(8.73)	(1.63)	(12.70)	(8.72)	(17.50)
XII	Profit/Loss from discontinuing operations before tax	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Net Profit /loss from discontinuing operations after tax						
XV	Net Profit/loss for the period	(3.97)	(8.73)	(1.63)	(12.70)	(8.72)	(17.50)
XVI	Paid up Equity Share Capital (Face value Rs.10/each)	1,534.00	1,534.00	1,534.00	1,534.00	1,534.00	1,534.00
XVII	Earnings Per Share (EPS)						
	Basic	(0.00)	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)
	Diluted	(0.00)	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)

Notes :

- 1) The Company's activity falls within a single business segment . Accounting Standard 17 Segment Reporting is not applicable
- 2) The results have been reviewed by the Audit Committee and taken on record by the Board at its meeting held on 10th November 2023 . The Statutory Auditors have conducted an audit of the above and the Company is compliant with Ind-AS as required by the SEBI notification . Previous years figures regrouped where necessary.
- 3) Tax Expenses is inclusive of Current Tax, Deferred Tax and Minimum Alternative Tax (MAT) Credit. Deferred tax stands corrected as on 30/09/2023
- 4) Previous period/year figures are re-grouped/re-classified wherever considered necessary to the confirm to current period classification.

Place : Mumbai
Date: November 10, 2023

On behalf of the Board
Vikram Doshi
Director

Atcom Technologies Limited

Regd Office:- 5, Sannidhan , Plot No. 145, Indulal D. Bhuva Marg, Mumbai 400 031. Tel No:022 - 35566211

CIN NO.: L29299MH1983PLC054224 Email-contact@atcomtech.co.in Website : www.atcomtech.co.in

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTH ENDED 30TH SEPTEMBER 2023

(Rs. In Lacs)

Sr.No	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	5.40	0.09	4.95	5.49	10.86	20.24
III	Total Income from operation	5.40	0.09	4.95	5.49	10.86	20.24
IV	Expenses						
	a. Cost of material Consumed	-	-	-	-	-	-
	b. Purchases of Stock in trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d. Employees Benefit Expense	1.29	1.15	1.45	2.44	2.98	5.38
	e. Finance Cost	-	-	-	-	-	-
	b. Depreciation & Amortisation Expense	4.48	4.49	4.59	8.97	9.82	18.79
	c. Other Expense	3.64	3.18	0.54	6.82	6.79	13.58
	Total Expenses	9.41	8.82	6.58	18.23	19.59	37.75
V	Profit before Exceptional Items and extraordinary items	(4.01)	(8.73)	(1.63)	(12.74)	(8.73)	(17.51)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax	(4.01)	(8.73)	(1.63)	(12.74)	(8.73)	(17.51)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax	(4.01)	(8.73)	(1.63)	(12.74)	(8.73)	(17.51)
X	Tax Expense	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
XI	Net Profit loss for the period from continuing operations	(4.01)	(8.73)	(1.63)	(12.74)	(8.73)	(17.51)
XII	Profit/Loss from discontinuing operations before tax	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Net Profit /loss from discontinuing operations after tax						
XV	Net Profit/loss for the period	(4.01)	(8.73)	(1.63)	(12.74)	(8.73)	(17.51)
XVI	Paid up Equity Share Capital (Face value Rs.10/each)	1,534.00	1,534.00	1,534.00	1,534.00	1,534.00	1,534.00
XVII	Earnings Per Share (EPS)						
	Basic	(0.00)	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)
	Diluted	(0.00)	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)

Notes :

- 1) The Company's activity falls within a single business segment . Accounting Standard 17 Segment Reporting is not applicable
- 2) The results have been reviewed by the Audit Committee and taken on record by the Board at its meeting held on 10th November 2023 . The Statutory Auditors have conducted an audit of the above and the Company is compliant with Ind-AS as required by the SEBI notification . Previous years figures regrouped where necessary.
- 3) Tax Expenses is inclusive of Current Tax, Deferred Tax and Minimum Alternative Tax (MAT) Credit. Deferred tax stands corrected as on 30/09/2023
- 4) Previous period/year figures are re-grouped/re-classified wherever considered necessary to the confirm to current period classification.

Place : Mumbai
Date: November 10, 2023

On behalf of the Board
Vikram Doshi
Director

Atcom Technologies Limited
STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER ,2023

(Rs. In Lacs)

	Particulars	Standalone	
		30.09.2023	31.03.2023
		(Audited)	(Audited)
A	ASSETS		
I	Non-Current Assets		
(a)	Property ,Plant and Equipment	108.28	117.25
(b)	Capital work -in -progress	-	-
(c)	Other Intangible Assets	-	-
(d)	Intangible assets under development	-	-
(e)	Financial Assets		
	(i) Investment	12.73	12.73
	(ii) Loan	-	-
	(iii) Other Financial Assets		
(f)	Other Tax Assets (Net)	205.99	204.82
(g)	Other Non - Current Assets	94.02	94.04
	Sub Total -Non -Current Assets	421.02	428.84
II	Current Assets		
(a)	Inventories	1.53	1.53
(b)	Financial Assets		
	(i) Trade Receivable	66.43	68.98
	(ii) Cash & Cash equivalents	0.04	1.90
	(iii) Bank balances other than (ii) above	1.86	-
	(iv) Loans	-	-
	(v) Other Financial Assets	-	-
(c)	Other Tax Assets (Net)	-	-
(d)	Other Current Assets	5.40	-
	Sub Total -Current Assets	75.26	72.41
	TOTAL ASSETS	496.28	501.25
B	EQUITY AND LIABILITIES		
I	EQUITY		
(a)	Equity Share capital	3,045.27	3,045.27
(b)	Other Equity	(12,800.52)	(12,787.83)
	TOTAL EQUITY	(9,755.25)	(9,742.56)
II	LIABILITIES		
1	Non-Current Liabilities		
(a)	Financial Liabilities	9,874.19	9,874.79
	(i) Other Financial Liabilities		
(b)	Provisions	146.71	146.71
(c)	Deferred Tax Liabilities (Net)	-	-
	Sub Total -Non Current Liabilities	10,020.90	10,021.50
2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	146.30	142.24
	(ii) Trade Payables	63.77	59.87
	(iii) Other Financial Liabilities	-	-
(b)	Other Current Liabilities	20.56	20.20
(c)	Provisions	-	-
(d)	Current Tax Liabilities (Net)	-	-
	Sub Total -Current Liabilities	230.63	222.31
	TOTAL LIABILITIES	10,251.53	10,243.81
	TOTAL EQUITY AND LIABILITIES	496.28	501.25

Place : Mumbai
Date: November 10, 2023


On behalf of the Board
Vikram Doshi
Director

Atcom Technologies Limited
STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31th SEPTEMBER ,2023

(Rs. In Lacs)

	Particulars	Consolidated	
		30.09.2023	31.03.2023
		(Audited)	(Audited)
A	ASSETS		
I	Non-Current Assets		
(a)	Property ,Plant and Equipment	108.28	117.25
(b)	Caipital work -in -progress	-	-
(c)	Other Intangible Assets	-	-
(d)	Intangible assets under development	-	-
(e)	Financial Assets		
	(i) Investment	0.47	0.47
	(ii) Loan	-	-
	(iii) Other Financial Assets		
(f)	Other Tax Assets (Net)	229.29	228.12
(g)	Other Non - Current Assets	48.98	48.47
	Sub Total -Non -Current Assets	387.02	394.31
II	Current Assets		
(a)	Inventories	1.53	1.53
(b)	Financial Assets		
	(i) Trade Receiveable	66.43	68.98
	(ii) Cash & Cash equivalents	2.16	2.16
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other Financial Assets	-	-
(c)	Other Tax Assets (Net)	-	-
(d)	Other Current Assets	5.40	0.57
	Sub Total -Current Assets	75.52	73.24
	TOTAL ASSETS	462.54	467.55
B	EQUITY AND LIBILITIES		
I	EQUITY		
(a)	Equity Share capital	3045.27	3045.27
(b)	Other Equity	(12,920.85)	(12,908.12)
	TOTAL EQUITY	(9,875.58)	(9,862.85)
II	LIBILITIES		
1	Non-Current Liabilities		
(a)	Financial Liabilities	9,937.89	9,938.50
	(i) Other Financial Liabilities		
(b)	Provisions	146.78	146.79
(c)	Deferred Tax Liabilities (Net)	-	-
	Sub Total -Non Current Liabilities	10,084.67	10,085.29
2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	146.30	142.24
	(ii) Trade Payables	83.45	79.53
	(iii) Other Financial Liabilities	-	-
(b)	Other Current Liabilities	23.70	23.34
(c)	Provisions	-	-
(d)	Current Tax Liabilities (Net)	-	-
	Sub Total -Current Liabilities	253.45	245.11
	TOTAL LIABILITIES	10,338.12	10,330.40
	TOTAL EQUITY AND LIABILITIES	462.54	467.55

Place : Mumbai
Date: November 10, 2023


On behalf of the Board
Vikram Doshi
Director

Atcom Technologies Limited
CASH FLOW STATEMENT FOR THE YEAR ENDING ON 30th SEPTEMBER, 2023 - Standalone

(Rs. In Lacs)

Particulars		Half Year Ended 30/09/2023		Half Year Ended 30/09/2022	
A:	Cash from Operating Activities :				
	Net Profit before Taxation	(12.70)		(8.72)	
	Adjustment For :				
	Re-measurement gain / (loss) on defined benefit plans				
	Depreciation	8.97		9.82	
	Prior Period Expenses / (Income)	-		-	
	Loss on Sale of Assets	-		-	
	Loss / (Profit) on Sale of Investments	-		-	
	Interest Paid	-		-	
	Preliminary Expenses written off	-		-	
		0.05		-	
	Operating Profit Before Working Capital changes :	(3.68)		1.10	
	Adjustment For :			4.46	
	Inventory	-		-	
	Trade Receivables	(66.43)		6.69	
	Long Term Loans and Advances	-		0.24	
	Other Non Current Assets	(94.02)		(18.22)	
	Other Tax Asset	(205.99)		0.03	
	Current Assets and Short Term Loans & Advances	(5.40)		-	
	Trade Payables	4.32		9.14	
	Other Long Term Liabilities	146.71		-	
	Other Current Liability	(3.34)		(12.95)	
	Cash Generated From Operations	(227.83)		(9.51)	
	Cash from Operating Activity		(227.83)		(9.51)
B:	Cash Flow From Investment Activities :				
	Purchase of Fixed Assets	-		-	
	Sale of Fixed Assets	-		-	
	Purchase of Investments	-		-	
	Sale of Investments	-		0.50	
	Increase/Decrease in Capital Work in Progress	-		-	
	Dividend Received	-		-	
	Purchase of Investments	-		-	
	Net Cash from Investment Activities		-		0.50
C:	Cash Flow From Financing Activities :				
	Proceeds from Issue of Equity Capital	-		-	
	Share Application Money Received	-		-	
	Repayment/ Proceeds of Long Term Borrowings	9,874.19		-	
	Proceeds From Short Term Borrowings (Net)	9.61		8.65	
	Interest Paid	-		-	
	Dividend Paid	-		-	
	Net Cash from Financing Activities		9,883.80		8.65
	Net Increase in Cash & Cash Equivalents (A+B+C)		9,655.97		(0.36)
	Cash & Cash Equivalents at the Beginning		1.82		1.46
	Cash & Cash Equivalents at the End		1.90		1.82
	Cash and cash equivalents as per cash flow stat.		0.08		0.36



Place : Mumbai
Date: November 10, 2023

On behalf of the Board
Vikram Doshi
Director

Atcom Technologies Limited
CASH FLOW STATEMENT FOR THE YEAR ENDING ON 30TH SEPTEMBER, 2023 - CONSOLIDATED

(Rs. In Lacs)

Particulars		Half Year Ended 30/09/2023		Half Year Ended 30/09/2022	
A:	Cash from Operating Activities :				
	Net Profit before Taxation	(12.74)		(8.73)	
	Adjustment For :				
	Re-measurement gain / (loss) on defined benefit plans				
	Depreciation	8.97		9.82	
	Prior Period Expenses / (Income)	-		-	
	Loss on Sale of Assets	-		-	
	Loss / (Profit) on Sale of Investments	-		-	
	Interest Paid	-		-	
	Preliminary Expenses written off	-		-	
	Dividend Income				
	Adjustment For :	0.71		(3.73)	
	Operating Profit Before Working Capital changes :	(3.06)		(2.64)	
	Adjustment For :				
	Inventory	-		-	
	Trade Receivables	5.37		6.69	
	Long Term Loans and Advances	-		-	
	Tax Assets	(24.92)		0.03	
	Other Non Current Assets	(3.81)		(18.43)	
	Current Assets and Short Term Loans & Advances	(5.40)		-	
	Trade Payables	3.92		10.42	
	Other Long Term Liabilities & Provision	22.06		0.01	
	Other Current Liability	(3.34)		(14.45)	
	Cash Generated From Operations	(9.18)		(18.37)	
	Cash from Operating Activity		(9.18)		(18.37)
B:	Cash Flow From Investment Activities :				
	Purchase of Fixed Assets	-		-	
	Sale of Fixed Assets	-		-	
	Purchase of Investments	-		-	
	Sale of Investments	-		-	
	Increase/Decrease in Capital Work in Progress	-		-	
	Dividend Received	-		-	
	Sales of Investments	-		9.66	
	Net Cash from Investment Activities		-		9.66
C:	Cash Flow From Financing Activities :				
	Proceeds from Issue of Equity Capital	-		-	
	Share Application Money Received	-		-	
	Repayment/ Proceeds of Long Term Borrowings	(0.36)		-	
	Proceeds From Short Term Borrowings (Net)	9.61		8.87	
	Interest Paid	-		-	
	Dividend Paid	-		-	
	Net Cash from Financing Activities		9.25		8.87
	Net Increase in Cash & Cash Equivalents (A+B+C)		0.07		0.16
	Cash & Cash Equivalents at the Beginning		2.09		2.25
	Cash & Cash Equivalents at the End		2.16		2.09
	Cash and cash equivalents as per cash flow statement		0.07		(0.16)



On behalf of the Board
Vikram Doshi
Director

Place : Mumbai
Date: November 10, 2023

Independent Auditor's Limited Review Report on the Interim Standalone Financial Results

UDIN: 23146825BGWRGF1921

To,
The Board of Directors
Atcom Technologies Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s Atcom Technologies Limited** for the period ended September 30, 2023. 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 provides 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 Gada Chheda & Co. LLP
Chartered Accountants



Mr. Ronak P. Gada
Designated Partner
M.No. 146825
FRN No. W100059
Date : November 10, 2023

Independent Auditor's Limited Review Report on the Interim Consolidated Financial Results

UDIN: 23146825BGWRGG1610

To,
The Board of Directors
Atcom Technologies Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Atcom Technologies Limited** ("the Parent") and its subsidiaries and step down subsidiaries (the Parent, its subsidiaries and step down subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended September 30,2023 and for the period from July 1, 2023 to September 30,2023 ("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 corresponding quarter ended September 30,2023 and the corresponding period from July 1, 2023 to September 30,2023 as reported in these 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 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) M/s Anewera Marketing Private Limited-Subsidiary
- (ii) M/s C2M Technologies India Limited-Step Down Subsidiary
- (iii) M/s Doshi Enterprises Private Limited-Step Down Subsidiary, and
- (iv) M/s Mentor Capitalist Chambers Private Limited-Step Down Subsidiary

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 7 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.

For Gada Chheda & Co. LLP
Chartered Accountants



Mr. Ronak P. Gada
Designated Partner
M. No. 146825
FRN No. W100059
Date: November 10, 2023