



# ATMASTCO LTD.

CIN No. : L29222CT1994PLC008234

REF-ATML/NSE-SME/2024/49

Date: 14.11.2024

To  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block – G,  
Bandra Kurla Complex, Bandra,  
Mumbai – 400051, Maharashtra

**Company Symbol: ATMASTCO (EQ), ISIN: INE05DH01017**

**Sub: Outcome of the Board Meeting -14.11.2024.**

Dear Sir/Madam,

It is hereby informed that the Board at its Meeting held on November 14, 2024, *Inter alia*, has approved the following business items:

- Un-audited Standalone & Consolidated Financial Results for the half year ended on 30<sup>th</sup> September 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015, we are enclosing herewith the Un-audited standalone and consolidated financial results of the Company along with the Limited Review Report issued by the Statutory Auditors on the Standalone and Consolidated Financial Results of the Company for the half year ended on 30th September 2024 collectively as Annexure-A.

The meeting commenced at 08: 00 P.M. and concluded at 11:15 P.M.

Thanking You,

Yours faithfully,

For, Atmastco Limited

**Venkataraman Ganesan**  
Executive Director  
DIN: 00892697

Encl: As Above

Regd. Off.: 157-158, Light Industrial Area, Bilai - 490 026, Distt. Durg (C.G.)  
Trading : Opp. Karuna Hospital, Nandini Road, Bilai - 490 011 (C.G.) India  
Unit-1 : 157-158, Light Industrial Area, Bilai - 490 026, Distt. Durg (C.G.)  
Unit-2 : Village Birebhat, Tehsil Dhamda, Distt. Durg (C.G.)-491331  
Phone : +91-788-4214677  
E-mail : atmpl@atmastco.com



Quality Assured Company  
ISO 9001:2015, 14001:2015, 45001:2018

# RAJESH JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

56, Metcalfe Street, 1st Floor, Room No. 1A, Kolkata - 700013

T : 033 4066 0180, M : +91 98312 28811, E : rajeshjalan@rediffmail.com, rjacaranchi@gmail.com

Limited Review Report on Standalone Unaudited Financial Results of the Company for six months ended on 30th September 2024 of Atmastco Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,  
The Board of Directors

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Atmastco Limited. ("the Company") for the six months ended 30<sup>th</sup> September, 2024 together with the notes thereon ("the statement"), The Statement is being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations"), and has been initiated by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 14, 2024, has been prepared in accordance 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 as amended 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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of interim Financial Information Performed by the Independent Auditor of the Entity," as specified under section 143(10) of the Companies Act, 2013. 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, 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 Indian Accounting Standards prescribed 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 the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to the fact that:
  - (A) The company has not maintained its fixed assets register on a location-wise basis. This may impact the accuracy and reliability of asset tracking and financial reporting.



Other Office : 1. Girdhar Plaza, 4th Floor, Harmu Road, Ranchi - 834 001, Jharkhand  
2. Sarkanda Near Tekriwal Ultra Scan, Godda - 814 133, Jharkhand

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(B) The company is maintaining its stock register in a hybrid manner, with part of the records being kept electronically and part manually. This mixed approach may affect the consistency and efficiency of stock tracking and reconciliation.

(C) As on 31.03.2024, the company has outstanding statutory liability of Rs.35.26 Lacs towards TDS (Tax Deducted at Source), and the company has not filed its Income Tax return till date (i.e. 30.09.2024), has net income liability of Rs. 384.40 Lacs.

(D) As on 30.09.2024 the company has outstanding liability of Rs. 409.62 Lacs towards MSME Creditors.

(E) The company is in the process of filing the satisfaction of charge with the Registrar of Companies (ROC) for the repayment of the loan with State bank of India having Account number : 37742488160 and Account number : 37742309363.

## Emphasis of Matter

- a) We would like to draw your attention to financial statement that company is having balances of Trade Receivables. Though we have performed alternate procedure based on the subsequent realization testing and obtained comfort on the validity and accuracy of transactions, we are not able to comment on the balances due to few confirmations being not available and pending reconciliations adjustments.
- b) We would like to draw your attention to financial statement that company is having outstanding balances of Sundry Creditors. Due to few confirmations being not available, we are unable to comment for those balances and its consequent effect, if any on these Standalone Financial Statements.

Our conclusion is not modified in respect of above matters.

For Rajesh Jalan & Associates.  
Chartered Accountants  
Firm Regd No. 326370E

Date: 14.11.2024

Place: Kolkata



CA Rajesh Jalan  
Partner

Membership No.:065792

UDIN :- 24065792BKEYAO6165

**ATMASTCO LIMITED**  
**CIN - L29222CT1994PLC008234**  
**Standalone Balance Sheet as at 30th September, 2024**

		(Rs in Lakhs)	(Rs in Lakhs)
		30th September 2024 (Amount in Rs)	31st March 2024 (Amount in Rs)
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital		2,473.47	2,473.47
(b) Reserves and Surplus		9,799.48	8,358.90
<b>Total Shareholder's Funds</b>		<b>12,272.94</b>	<b>10,832.37</b>
(2) Non-Current Liabilities			
(a) Long-Term Borrowings		3,182.61	2,464.19
(b) Deferred Tax Liability (net)		224.17	236.97
(c) Other Long Term Liabilities		2,560.95	3,192.74
(d) Long Term Provision		127.57	127.57
<b>Total Non-Current Liabilities</b>		<b>6,095.29</b>	<b>6,021.47</b>
(3) Current Liabilities			
(a) Short-Term Borrowings		4,601.14	4,626.11
(b) Trade Payables			
- Dues to Micro & Small Enterprise		409.62	231.03
- Dues to Others		7,073.09	4,500.83
(c) Other Current Liabilities		871.82	1,087.82
(d) Short-Term Provisions		2,366.97	1,819.19
<b>Total Current Liabilities</b>		<b>15,322.64</b>	<b>12,264.98</b>
<b>Total Equity &amp; Liabilities</b>		<b>33,690.87</b>	<b>29,118.82</b>
<b>II. ASSETS</b>			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipments		2,492.29	2,649.02
(ii) Intangible assets		15.51	16.03
(b) Non current investment		8.00	8.00
(c) Long-term loans and advances		259.33	193.05
(d) Other non-current assets		196.46	196.81
<b>Total Non-Current Assets</b>		<b>2,971.60</b>	<b>3,062.91</b>
(2) Current Assets			
(a) Inventories		8,385.00	9,118.77
(b) Trade Receivables		16,663.03	8,423.45
(c) Cash and Bank Balances		1,988.95	5,839.93
(d) Short-Term Loans and Advances		3,650.94	2,643.63
(e) Other Current Assets		31.35	30.12
<b>Total Current Assets</b>		<b>30,719.27</b>	<b>26,055.91</b>
<b>Total Assets</b>		<b>33,690.87</b>	<b>29,118.82</b>

For and on behalf of Board of  
Atmastco Ltd



*Venkataraman*  
**VENKATARAMAN**  
**GANESAN**  
 Executive Director  
 DIN: 00892697

**ATMASTCO LIMITED**  
CIN - L29222CT1994PLC008234

Standalone Statement of Profit and loss for the half year ended 30th September 2024

(Rs in Lakhs)

Sl. No.	Particulars	Half year ended			Year Ended
		30 September 2024	31 March 2024	30 September 2023	31 March 2024
		(UnAudited)	(Audited)	(UnAudited)	(Audited)
<b>1</b>	<b>Income from Operations</b>				
	(a) Revenue from Operations	13,891.08	14,784.29	7,616.28	22,400.57
	(b) Other Income	110.90	52.50	55.35	107.85
	<b>Total Income</b>	<b>14,001.99</b>	<b>14,836.79</b>	<b>7,671.63</b>	<b>22,508.42</b>
<b>2</b>	<b>Expenditure</b>				
	(a) Cost of Raw Material Consumed	5,585.29	6,511.46	2,545.09	9,056.55
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	1,690.32	570.85	(272.51)	298.34
	(d) Employee Benefits Expenses	748.40	789.43	738.49	1,527.92
	(e) Finance Cost	467.99	683.33	546.46	1,229.79
	(f) Depreciation and Amortisation Expense	179.75	238.31	207.22	445.52
	(g) Other Expenses	3,334.43	4,615.25	3,020.64	7,635.89
<b>3</b>	<b>Total Expenses</b>	<b>12,006.18</b>	<b>13,408.63</b>	<b>6,785.39</b>	<b>20,194.01</b>
<b>4</b>	<b>Profit before Exceptional Items</b>	<b>1,995.81</b>	<b>1,428.16</b>	<b>886.24</b>	<b>2,314.41</b>
<b>5</b>	<b>Add : Exceptional Item</b>	-	-	-	-
<b>6</b>	<b>Profit before Tax</b>	<b>1,995.81</b>	<b>1,428.16</b>	<b>886.24</b>	<b>2,314.41</b>
	<b>Less : Tax Expense</b>				
	(a) Current Tax	568.04	415.48	256.00	671.48
	(b) Mat Credit Entitlement	-	-	-	-
	(c) Earlier Year Tax	-	-	-	-
	(d) Deferred Tax	(12.80)	(18.50)	(9.11)	(27.61)
<b>7</b>	<b>Total Tax</b>	<b>555.24</b>	<b>396.98</b>	<b>246.89</b>	<b>643.87</b>
<b>8</b>	<b>Net Profit</b>	<b>1,440.58</b>	<b>1,031.18</b>	<b>639.35</b>	<b>1,670.54</b>
<b>9</b>	<b>Weighted average number of equity shares (Face Value ` 10 each)</b>	<b>1,440.58</b>	<b>202.19</b>	<b>192.55</b>	<b>198.40</b>
<b>10</b>	<b>Earning per share (Face Value ` 10 each)</b>				
	(a) Basic	5.82	5.10	3.32	8.42
	(b) Diluted	5.82	5.10	3.32	8.42

**Notes:**

(a) The Financial Results of the Company for the half year and year ended 30th September, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 14th November 2024. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b) The figures for the half year ended 30th September 2023 are the balancing figures between unaudited figures in respect of the full financial year & the year to date figures of the respective financial year.

(c) The above Financial results of the Company for the Half year ended 30th September, 2024 are available at the Company's website [www.atmastco.com](http://www.atmastco.com) and websites of all Stock Exchanges, where the Equity shares of the company are listed.

(d) Previous Period Figures have been regrouped, re-arranged or recasted wherever necessary to make them comparable



For and on behalf of Board of  
Atmastco Limited

*Venkataraman Ganesan*

VENKATARAMAN GANESAN  
Executive Director  
DIN: 00892697

**ATMASTCO LIMITED**

CIN - L29222CT1994PLC008234

Cash Flow Statement for the Period ended September 30, 2024

(Amount in lacs, unless otherwise stated)

Particular	Note no.	For Half Yearly Ended 30th September 2024	For the year ended March 31, 2024
<b>Cash flow from operating activities</b>			
Net profit before tax		1,995.81	2,314.41
<b>Adjustments for:</b>			
Depreciation and amortisation expenses		179.75	445.52
Provision for Gratuity		7.90	23.28
Interest Received		-1.39	-83.69
Interest Paid		372.20	860.71
<b>Operating profit before working capital changes</b>		<b>2,554.27</b>	<b>3,560.23</b>
<b>Changes in working capital:</b>			
Increase / (decrease) in short term borrowing		-24.97	170.65
Increase / (decrease) in trade payables		2,750.85	-1,271.08
Increase / (decrease) in other current liabilities		-216.00	-73.13
Increase / (decrease) in provisions		40.94	109.25
(Increase) / decrease in inventories		733.77	497.78
(Increase) / decrease in trade receivable		-8,239.58	-4,134.56
(Increase) / decrease in loans and advances		-1,007.30	-1,093.61
(Increase) / decrease in other current assets		-134.75	-15.05
<b>Cash generated from operations</b>		<b>-6,097.05</b>	<b>-2,249.52</b>
Less: Income taxes paid		61.20	298.12
Less: Gratuity Paid		0.00	0.00
<b>Net cash from operating activities</b>	(A)	<b>61.20</b>	<b>-1,951.40</b>
<b>Cash flows from investing activities</b>			
Interest Received		1.39	83.69
Purchase of property, plant and equipments (including capital work in progress)		-19.29	-51.24
Sale of property, plant and equipments (including capital work in progress)		0.00	-
<b>Net cash flow used in investing activities</b>	(B)	<b>-17.90</b>	<b>32.45</b>
<b>Cash flow from financing activities</b>			
Proceeds/( Repayment ) from/ of Long Term Borrowings		718.42	-206.03
(Increase)/Decrease in Other Long Term Liabilities		-631.79	795.17
(Increase)/Decrease in Long Term Loans & Advances		-66.28	-57.98
(Increase)/ Decrease in other Non Current Assets		0.35	-24.87
Issue of Share Capital and Security Premium		-	3,244.50
Interest Paid		-372.20	-860.71
<b>Net cash flow used in financing activities</b>	(C)	<b>-351.50</b>	<b>2,890.08</b>
<b>Net increase in cash and cash equivalents (A + B + C)</b>		<b>-3,850.98</b>	<b>971.13</b>
Cash and cash equivalents at the beginning of the year		5,839.93	4,868.80
<b>Cash and cash equivalents at the end of the year</b>		<b>1,988.95</b>	<b>5,839.93</b>

For and on behalf of the Board of Atmastco Limited

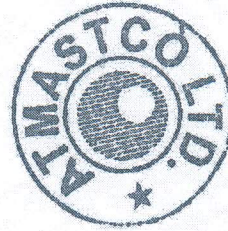


*Venkataraman Ganesan*

**VENKATARAMAN GANESAN**  
Director & CFO  
DIN: 00892697

**ATMASTCO LIMITED**  
**Annexure B - SEGMENT REPORTING UNDER AS-17**  
**Information about Primary Business Segment**

S.NO.	Particulars	Amount in Lakhs		
		Manufacturing /Fabrication	Services	Total
<b>01-04-2024 to 30-09-2024</b>				
A	Segment Revenue External Revenue	11,022.78	2,868.30	13,891.08
	Inter Segment Revenue	65.08	-	65.08
	<b>Gross Turnover</b>	<b>11,087.86</b>	<b>2,868.30</b>	<b>13,956.16</b>
	Less: Inter Segment Revenue	65.08	-	65.08
	Less- GST .	-	-	-
	<b>Net Turnover</b>	<b>11,022.78</b>	<b>2,868.30</b>	<b>13,891.08</b>
B	Segment Result before Deferred Tax	1,154.68	298.70	1,453.38
	Less: Deferred tax	10.17	2.63	12.80
	<b>Profit After tax</b>	<b>1,144.51</b>	<b>296.07</b>	<b>1,440.58</b>
C	<b>Other Information</b>			
	Segment Assets	18,098.52	15,592.35	33,690.87
	Segment Liabilities	11,505.57	9,912.35	21,417.93
	Segment Capital	1,328.73	1,144.74	2,473.47
	Depreciation & Amortization Depreciation	96.56	83.19	179.75



*Gulama* —

ATMASTCO LIMITED

Notes for the period ended 30<sup>th</sup> September 2024

Additional Notes

1. The financial Results are prepared in accordance with Accounting standard prescribed under section 133 of the companies Act 2023 read with Rule 7 of the companies (Accounting) Rule 2014( as amended) and other recognized accounting practice and polies, as applicable.
2. Companies whose share are listed on sme platform of any exchange are exempt from compulsory adoption of IND AS and hence the company has prepared the financial Results as per Indian GAAP specified under section 133 of the Companies Act, 2013.
3. The above audited financial of M/s Atmastco Ltd (the company) for the half year ended 30<sup>th</sup> sept 2024 were received by audited committee and were approved and taken on record by board of director in there meeting held on 14<sup>th</sup> November, 2024 and Mr Venkataraman, Ganesan director & CFO are authored by the board of director for signing of the financial result.
4. Company is mainly engaged in the business of Trading of Steel Goods/Items, Industrial Goods etc, Engineering and Erection business, looking in to the nature of business, company is operating under two segments, hence segment reporting as per AS 17 is applicable on the company.
5. The statutory auditor have carried out limited review of the unaudited standalone financial results for the half year ended September 30,2024 as required by the Regulation 33 of the SEBI (LODR) Regulation , 2015
6. The status of investor's complaint during the half year ended on September 30,2024 is NIL
7. The figures for the half year ended 31<sup>st</sup> March 2024 are the balancing figures between audited figures in respect of the full financial year and the published unaudited figures up to the end of the first half year of the financial year which were subject to Limited Review by the Statutory Auditors.
8. The company is in the process of filing the satisfaction of charge with the Registrar of Companies (ROC) for the repayment of the loan with State Bank of India having Account number : 37742488160 and Account number : 37742309363.



*G. Venkataraman*



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**Limited Review Report on Consolidated Unaudited Half Financial Results of the Company for the six months ended on 30<sup>th</sup> September 2024 of Atmastco Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

Review Report to,

The Board of Directors

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results together with notes thereon of M/s. Atmastco Limited ('the Company') and shares of the net profit/(loss) after tax, and income/(loss) of its subsidiaries for the six month ended 30<sup>th</sup> September, 2024, (the Statement') being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations'), and has been initialed by us for identification purposes,

2. This Statement which is the responsibility of the Company's Management and has been approved by the company's Board of Directors in their meeting on November 14, 2024. The Statement has 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, the Act') as amended read with relevant rules issued there under, other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review,

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," as specified under Section 143(10) of the Companies Act, 2013. 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 the Standards on Auditing and consequently does not enable us to obtain assurance that we



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would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We have also performed procedures in accordance with the Circular issued by the SEBI under regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirement Regulations, 2015, as amended, to the extent applicable,

4. The Statement includes the financial results of entity given below:

+ Atmastco Limited

+ Atmastco Defence Systems Pvt Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates 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 Indian Accounting Standards prescribed 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 the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Unaudited Consolidated Financial Results include the Company's share of total revenue of Rs. Nil and Company's share of net profit/ (loss) after tax of Rs. -18.08 Lakhs for six months ended 30th September, 2024, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary mentioned in paragraph 4 above. The result of this subsidiaries is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the Company.

7. We draw attention to the fact that:

(A) The company has not maintained its fixed assets register on a location-wise basis. This may impact the accuracy and reliability of asset tracking and financial reporting.



# RAJESH JALAN & ASSOCIATES

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(C) As on 31.03.2024, the company has outstanding statutory liability of Rs.35.26 Lacs towards TDS (Tax Deducted at Source), and the company has not filed its Income Tax return till date (i.e. 30.09.2024), has net income liability of Rs. 384.40 Lacs.

(D) As on 30.09.2024 the company has outstanding liability of Rs. 409.62 Lacs towards MSME Creditors.

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## Emphasis of Matter

- a) We would like to draw your attention to financial statement that company is having balances of Trade Receivables. Though we have performed alternate procedure based on the subsequent realization testing and obtained comfort on the validity and accuracy of transactions, we are not able to comment on the balances due to few confirmations being not available and pending reconciliations adjustments.
- b) We would like to draw your attention to financial statement that company is having outstanding balances of Sundry Creditors. Due to few confirmations being not available, we are unable to comment for those balances and its consequent effect, if any on these Standalone Financial Statements.

Our conclusion is not modified in respect of above matters

Place: Kolkata

Date: 14.11.2024

For Rajesh Jalan & Associates

Chartered Accountant  
Firm Regd No. 326370E

CA Rajesh Jalan  
Partner

Membership No.065792

UDIN : 24065792BKEYAP2710



**ATMASTCO LTD**  
**CIN - L29222CT1994PLC008234**  
**Consolidated Balance Sheet as at 30th September 2024**

		(Rs in Lakhs)	
		30th September 2024 (Amount in Rs) (Unaudited)	31st March 2024 (Amount in Rs) (Audited)
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital		2,473.47	2,473.47
(b) Reserves and Surplus		9,745.41	8,322.92
<b>Total Shareholder's Funds</b>		<b>12,218.88</b>	<b>10,796.39</b>
(2) Non-Current Liabilities			
(a) Long-Term Borrowings		3,433.24	2,464.19
(b) Deferred Tax Liability (net)		224.17	236.97
(c) Other Long Term Liabilities		2,560.95	3,192.74
(d) Long-term provisions		127.57	127.57
<b>Total Non-Current Liabilities</b>		<b>6,345.93</b>	<b>6,021.47</b>
(3) Current Liabilities			
(a) Short-Term Borrowings		4,601.14	4,626.11
(b) Trade Payables			
- Dues to Micro & Small Enterprise		409.62	231.03
- Dues to Others		7,074.15	4,501.45
(c) Other Current Liabilities		876.61	1,091.45
(d) Short-Term Provisions		2,366.97	1,819.15
<b>Total Current Liabilities</b>		<b>15,328.50</b>	<b>12,269.20</b>
<b>Total Equity &amp; Liabilities</b>		<b>33,893.31</b>	<b>29,087.06</b>
<b>II. ASSETS</b>			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets		2,499.22	2,649.02
(ii) Intangible assets		15.51	16.03
(b) Long-term loans and advances		263.55	46.71
(c) Other Non-Current Assets		284.42	284.78
<b>Total Non-Current Assets</b>		<b>3,062.70</b>	<b>2,996.54</b>
(2) Current Assets			
(a) Inventories		8,385.00	9,118.77
(b) Trade Receivables		16,663.03	8,423.45
(c) Cash and Bank Balances		1,993.52	5,841.33
(d) Short-Term Loans and Advances		3,650.95	2,643.64
(e) Other Current Assets		138.09	63.33
<b>Total Current Assets</b>		<b>30,830.61</b>	<b>26,090.52</b>
<b>Total Assets</b>		<b>33,893.31</b>	<b>29,087.06</b>



For and on behalf of Board of Atmastco Limited



*Venkataraman*  
**Venkataraman**  
**Ganesan**  
**Director & CFO**  
**DIN: 00892697**

ATMASTCO LTD CIN - L29222CT1994PLC008234 Consolidated Statement of Profit and loss for the half year ended 30th September 2024					
(Rs in Lakhs)					
Sl. No.	Particulars	Consolidated			
		Half year ended			Year Ended
		30-Sep-24 (Unaudited)	31-Mar-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1	<b>Income from Operations</b>				
	(a) Revenue from Operations	13,891.08	14,784.29	7,616.28	22,400.57
	(b) Other Income	110.90	52.50	55.35	107.85
	<b>Total Income</b>	<b>14,001.98</b>	<b>14,836.79</b>	<b>7,671.63</b>	<b>22,508.42</b>
2	<b>Expenditure</b>				
	(a) Cost of Raw Material Consumed	5,585.68	6,511.46	2,545.09	9,056.55
	(b) Purchases of Stock in Trade	-	-	-	-
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	1,690.32	570.85	(272.51)	298.34
	(d) Employee Benefits Expenses	765.19	810.13	752.65	1,562.78
	(e) Finance Cost	467.99	683.34	546.46	1,229.80
	(f) Depreciation and Amortisation Expense	179.75	238.31	207.22	445.52
	(g) Other Expenses	3,335.33	4,616.33	3,020.67	7,637.00
3	<b>Total Expenses</b>	<b>12,024.26</b>	<b>13,430.42</b>	<b>6,799.57</b>	<b>20,229.99</b>
4	<b>Profit before Exceptional Items</b>	<b>1,977.72</b>	<b>1,406.37</b>	<b>872.06</b>	<b>2,278.43</b>
5	<b>Add : Exceptional Item</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6	<b>Profit before Tax</b>	<b>1,977.72</b>	<b>1,406.37</b>	<b>872.06</b>	<b>2,278.43</b>
	<b>Less : Tax Expense</b>				
	(a) Current Tax	568.04	415.48	256.00	671.48
	(b) Mat Credit Entitlement	-	(0.00)	0.00	-
	(c) Earlier Year Tax	-	-	-	-
	(d) Deferred Tax	(12.80)	(18.50)	(9.11)	(27.61)
7	<b>Total Tax</b>	<b>555.24</b>	<b>396.98</b>	<b>246.89</b>	<b>643.87</b>
8	<b>Net Profit</b>	<b>1,422.48</b>	<b>1,009.39</b>	<b>625.17</b>	<b>1,634.56</b>
9	<b>Paid Up Share Capital (Face Value ₹ 10 each)</b>	<b>1,440.58</b>	<b>202.19</b>	<b>192.55</b>	<b>198.40</b>
10	<b>Earning per share (Face Value ₹ 10 each)</b>				
	(a) Basic	0.99	4.99	3.25	8.24
	(b) Diluted	0.99	4.99	3.25	8.24
Notes:					
(a) The Consolidated Financial Results of the Company for the half year and year ended 30th September, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 14th November, 2024. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.					
(b) The figures for the half year ended 31st March 2023 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.					
(c) The above Financial results of the Company for the Half year ended 30th September, 2024 are available at the Company's website <a href="http://www.atmastco.com">www.atmastco.com</a> and websites of all Stock Exchanges, where the Equity shares of the company are listed.					
(d) Previous Period Figures have been regrouped, re-arranged or recasted wherever necessary to make them comparable					

Place : Kolkata  
Date : 14.11.2024



For and on behalf of Board of  
Atmastco Limited

Venkataraman  
Ganesan  
Director & CFO  
DIN: 00892697

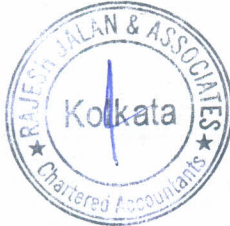


<b>ATMASTCO LTD</b>		
<b>CIN - L29222CT1994PLC008234</b>		
<b>Consolidated Cash Flow Statement for the year ended 30th September 2024</b>		
Particulars	(Rs. In Lakhs)	
	30th September 2024 Amount in Rs. (Unaudited)	31st March 2024 Amount in Rs. (Audited)
<b>A Cash Flow From Operating Activities</b>		
Profit before tax from continuing operations	1,977.73	2,278.43
<b>Profit Before Tax</b>	<b>1,977.73</b>	<b>2,278.43</b>
<b>Adjustment for Non cash &amp; Non operating item</b>		
Depreciation	179.75	445.52
Loss/( Profit) on Sale of Asset	-	-
Interest Paid	372.20	860.72
Provision for Gratuity	7.90	23.28
Interest Received	(1.39)	(83.69)
<b>Operating Profit before changes in working capital</b>	<b>2,536.19</b>	<b>3,524.26</b>
<b>Movements in working capital:</b>		
Increase / (decrease) in short term borrowing	(24.97)	170.65
Increase / (decrease) in trade payables	2,751.29	(1,270.46)
Increase / (decrease) in other current liabilities	(214.84)	(69.50)
Increase / (decrease) in provisions	(33.04)	106.42
(Increase) / decrease in inventories	733.77	497.78
(Increase) / decrease in trade receivable	(8,239.58)	(4,134.56)
(Increase) / decrease in loans and advances	(1,007.30)	(1,060.46)
(Increase) / decrease in other current assets	(141.16)	(48.26)
<b>Net cash flow before Tax and Extra ordinary Item</b>	<b>(3,639.64)</b>	<b>(2,284.14)</b>
Direct Taxes (Paid) / Refund	61.16	290.10
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(3,578.48)</b>	<b>(1,994.03)</b>




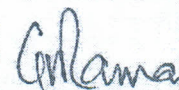
*G. Ramani*

<b>ATMASTCO LTD</b>		
<b>CIN - L29222CT1994PLC008234</b>		
<b>Consolidated Cash Flow Statement for the year ended 30th September 2024</b>		
Particulars	(Rs. In Lakhs)	
	30th September 2024 (Amount in Rs) (Unaudited)	31st March 2024 (Amount in Rs) (Audited)
<b>B Cash flows from investing activities</b>		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(19.29)	(43.24)
Proceeds from Sale of Assets	-	-
Interest Received	1.39	83.69
<b>Net Cash flows from investing activities (B)</b>	<b>(17.89)</b>	<b>40.45</b>
<b>C Cash flows from financing activities</b>		
Proceeds/(Repayment) from/ of Long Term Borrowings	969.04	(206.03)
Increase/(Decrease) in Other Long Term Liabilities	(631.79)	795.17
(Increase)/Decrease in Long Term Loans & Advances	(216.84)	(26.80)
(Increase)/ Decrease in other Non Current Assets	0.36	(24.88)
Issue of Share Capital and Security Premium	-	3,244.50
Interest Paid	(372.20)	(860.72)
<b>Net cash flows from/(used in) in financing activities (C)</b>	<b>(251.43)</b>	<b>2,921.24</b>
Net increase / (decrease) in cash and cash equivalent (A+B+C)	<b>(3,847.80)</b>	<b>967.66</b>
Cash and cash equivalent at the beginning of the year	5,841.32	4,873.66
<b>Cash and cash equivalent at the end of the year</b>	<b>1,993.52</b>	<b>5,841.32</b>
<b>Component of cash and cash equivalents</b>		
Cash in Hand	0.07	0.12
With Banks - On Current Account	1,993.45	71.02
Other Bank Balance	-	5,770.19
<b>Total cash and cash equivalents</b>	<b>1,993.52</b>	<b>5,841.32</b>



For and on behalf of Board of  
Atmastco Limited





Venkataraman  
Ganesan  
Director & CFO  
DIN: 00892697

**ATMASTCO LIMITED**  
Annexure B - SEGMENT REPORTING UNDER AS-17  
Information about Primary Business Segment

S.NO.	Particulars	Amount in Lakhs		
		Manufacturing /Fabrication	Services	Total
		01-04-2024 to 30-09-2024		
A	Segment Revenue External Revenue	11,022.78	2,868.30	13,891.08
	Inter Segment Revenue	65.08	-	65.08
	<b>Gross Turnover</b>	<b>11,087.86</b>	<b>2,868.30</b>	<b>13,956.16</b>
	Less: Inter Segment Revenue	65.08	-	65.08
	Less- GST	-	-	-
	<b>Net Turnover</b>	<b>11,022.78</b>	<b>2,868.30</b>	<b>13,891.08</b>
B	Segment Result before Deferred Tax	1,154.68	298.70	1,453.38
	Less: Deferred tax	10.17	2.63	12.80
	<b>Profit After tax</b>	<b>1,144.51</b>	<b>296.07</b>	<b>1,440.58</b>
C	<b>Other Information</b>			
	Segment Assets	18,098.52	15,592.35	33,690.87
	Segment Liabilities	11,505.57	9,912.35	21,417.93
	Segment Capital	1,328.73	1,144.74	2,473.47
	Depreciation & Amortization Depreciation	96.56	83.19	179.75



Ankaman —



ATMASTCO LIMITED

Notes for the period ended 30<sup>th</sup> September 2024

Additional Notes

1. The financial Results are prepared in accordance with Accounting standard prescribed under section 133 of the companies Act 2023 read with Rule 7 of the companies ( Accounting ) Rule 2014( as amended) and other recognized accounting practice and polies, as applicable.
2. Companies whose share are listed on sme platform of any exchange are exempt from compulsory adoption of IND AS and hence the company has prepared the financial Results as per Indian GAAP specified under section 133 of the Companies Act, 2013.
3. The above audited financial of M/s Atmastco Ltd (the company) for the half year ended 30<sup>th</sup> sept 2024 were received by audited committee and were approved and taken on record by board of director in there meeting held on 14<sup>th</sup> November, 2024 and Mr Venkataraman, Ganesan director & CFO are authored by the board of director for signing of the financial result.
4. Company is mainly engaged in the business of Trading of Steel Goods/Items, Industrial Goods etc, Engineering and Erection business, looking in to the nature of business, company is operating under two segments, hence segment reporting as per AS 17 is applicable on the company.
5. The statutory auditor have carried out limited review of the unaudited standalone financial results for the half year ended September 30,2024 as required by the Regulation 33 of the SEBI (LODR) Regulation , 2015
6. The status of investor's complaint during the half year ended on September 30,2024 is NIL
7. The figures for the half year ended 31<sup>st</sup> March 2024 are the balancing figures between audited figures in respect of the full financial year and the published unaudited figures up to the end of the first half year of the financial year which were subject to Limited Review by the Statutory Auditors.
8. The company is in the process of filing the satisfaction of charge with the Registrar of Companies (ROC) for the repayment of the loan with State Bank of India having Account number : 37742488160 and Account number : 37742309363.



G. Venkatarman