

January 04, 202

To,	To,
The Listing Department	The Listing Department
National Stock Exchange of India Limited	BSE Limited
Exchange Plaza, 5thFloor,	Phiroze Jeejeebhoy Towers,
Bandra-Kurla Complex,	Dalal Street, Fort
Bandra East, Mumbai- 400 051	Mumbai - 400 001
Scrip Code: ATCOM	Scrip Code- 527007

Subject: Clarification Regarding Format for Limited Review Report/Independent Auditor's Report Submitted for Half Year Ended 30th September 2024

Dear Sir/Madam,

This is in reference to your email dated January 3, 2025, regarding the financial results submitted for the half-year ended 30th September 2024. We understand that the Limited Review Report/Independent Auditor's Report submitted was not in the format prescribed by SEBI, specifically with regard to the place not being mentioned.

We would like to clarify that we have attached the revised Limited Review Report for both Standalone and Consolidated financials for the half-year ended 30th September 2024, with the necessary corrections made, including the inclusion of the place of signing.

We kindly request you to take this clarification on record.

Thank you for your attention to this matter.

Yours faithfully,

For Atcom Technologies Limited



Managing Director

DIN: 00063455

ATCOM TECHNOLOGIES LIMITED

CIN: L29299MH1989PLC054224

Regd. Office: Flat No 5, Sannidhan, Plot No. 145 Indulal D Bhuv Marg, Wadala, Mumbai City, Mumbai, Maharashtra, India, 400031

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

Review Report 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 30,2024 and for the period from July 1, 2024 to September 30,2024 ("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 30,2024 and the corresponding period from July 1, 2024 to September 30,2024 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 No. CIR/CFDlcuD7144/2019 dated March 29, 2019 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.

6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information, whose interim financial results and other financial information reflect total income of Rs. 5.40 lakhs for the quarter ended 30th September 2024, total net loss after tax of Rs. 1.65 lakhs and total comprehensive loss of Rs.7.97 lakhs for the quarter ended 30h September 2024, as considered in the Statement whose interim financial results and other financial information have not been reviewed by its auditors. These unaudited interim financial results and other unaudited 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 affairs is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the financial results certified by the Management.

For Gada Chheda & Co. LLP
Chartered Accountants



Mr. Ronak P. Gada
Designated Partner
M. No. 146825
FRN No. W100059
Date: November 13, 2024
Place : Mumbai
UDIN: 24146825BKCVHL9629

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

Review Report to
The Board of Directors
Atcom Technologies Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s Atcom Technologies Limited** (the "Company") for the quarter ended September 30, 2024 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") .

2. 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 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 (5RE) 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.

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 aforesaid 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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 13, 2024
Place : Mumbai
UDIN: 24146825BKCVHK8329