

November 13, 2025

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.: **Outcome of Board Meeting held on 13th November, 2025**

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

Dear Madam/Sir,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the un-audited financial results (consolidated & standalone) of the second quarter and six months ended September 30, 2025, reviewed by Audit Committee and duly approved by Board of Directors at their meeting held today (i.e.), on 13th November, 2025 along with Limited Review Report issued by the Auditor.

The meeting commenced at 5.00 p.m. and concluded at 5.30 p.m. in Mumbai.

We further declare that there is no adverse comment the Limited Review Report for the quarter ended 30th September, 2025.

There is only one segment in the company. Therefore, no segment reporting has been done.

Further informed that the result will be published tomorrow in the prescribed format in the "Business Standard" and Mumbai Lakshadeep" newspaper edition.

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 Bhuvra Marg, Wadala, Mumbai 400031
Tel No: 022 35566211 | Email: contact@atcomtech.co.in | Website: www.atcomtech.co.in

**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, 2025 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 (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.

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

Chartered Accountants

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, 2025
Place : Mumbai
UDIN: 25146825BMIGAR6509

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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2025

(Rs. In Lacs)

Sr.No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	INCOME						
	Revenue from Operations						
	Operation	-	-	-	-	-	-
	Revenue from other Operations						
	Other Operating Revenue	6.34	-	5.40	6.34	5.40	17.92
	Total Revenue from Operations						
	Other Income	-	-	-	-	-	3.41
	Total Income	6.34	-	5.40	6.34	5.40	21.33
II	EXPENSES						
	a.Cost of material Consumed	-	-	-	-	-	-
	b. Purchases of Stock in trade	-	-	-	-	-	-
	c.Changes in inventories of finishaed goods, work- in-progress and stock- in -trade	-	-	-	-	-	-
	Employee benefit Expenses	1.11	1.05	0.97	2.16	2.18	4.60
	Finance Costs	-	-	-	-	-	-
	Depreciation and amortisation expenses	2.20	2.23	2.23	4.43	3.62	8.10
	OTHER EXPENSES	-	-	-	-	-	-
	Fees & Taxes	0.02	3.00	3.04	3.02	6.06	6.27
	Other Expenses	0.81	0.54	0.75	1.35	1.44	15.02
	Total Expenses	4.14	6.82	6.99	10.96	13.30	33.99
III	Profit before Exceptional Items and extraordinary	2.20	(6.82)	(1.59)	(4.62)	(7.90)	(12.66)
	Exceptional items	-	-	-	-	-	-
IV	Profit before extraordinary items and tax	2.20	(6.82)	(1.59)	(4.62)	(7.90)	(12.66)
	Extraordinary Items	-	-	-	-	-	-
V	Profit before tax	2.20	(6.82)	(1.59)	(4.62)	(7.90)	(12.66)
VI	Tax Expense	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
VII	Net Profit loss for the period from continuing operations	2.20	(6.82)	(1.59)	(4.62)	(7.90)	(12.66)
VIII	Profit/Loss from discontinuing operations before tax	-	-	-	-	-	-
IX	Tax expense of discontinuing operations	-	-	-	-	-	-
X	Net Profit /loss from discontinuing operations after tax						
XI	Net Profit/loss for the period	2.20	(6.82)	(1.59)	(4.62)	(7.90)	(12.66)
XII	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
XIII	Earnings Per Share (EPS)						
	Basic	0.00	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)
	Diluted	0.00	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)

Notes:

The Company's activity falls within a single business segment. Accounting Standard 17 Segment Reporting is not applicable

The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of Companies Act ,2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time and other relevant provisions of the Act

The above Financial Results for the quarter ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meeting held on Thursday, November 13, 2025. The Statutory Auditors of the Company have carried out Limited Review of the financial results for the quarter ended September 30, 2025.

The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation ,2015 has been completed by the auditors of the Company

The figures for the corresponding previous period have been restated / regrouped wherever necessary, to make them comparable.



On behalf of the Board
Vikram Doshi

Director

Place : Mumbai




Date: November 13, 2025

Atcom Technologies Limited

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 31st MARCH ,2025

Disclosure of standalone assets and liabilities as per regulation 33 and 52 of the SEBI

(Listing Obligations and Disclosure Requirement) Regulations, 2015

		(Rs. In Lacs)	
	Particulars	Standalone	
		As at 30.09.2025	As at 31.03.2025
		(Un- Audited)	(Audited)
A	ASSETS		
I	Financial Assets		
	(a) Cash and cash equivalents	0.04	0.04
	(b) Bank balances other than cash and cash equivalents	1.86	1.86
	(C) Inventories	1.53	1.53
	(d)Trade receivable	47.06	54.28
	(e) Loans	-	-
	(f) Investments	12.73	12.73
	(g) Other financial assets	58.11	48.88
	Sub-total -Financial Assets	121.33	119.32
II	Non -Financial Assets		
	(a) Current tax assets (net)	-	-
	(b) Deferred tax assets (net)	-	-
	(c) Property ,Plant and equipment	86.78	91.21
	(d) Capital work-in -progress	-	-
	(e) Intangible assets	-	-
	(f) Other non financial assets	205.09	203.49
	(g) Other non financial Tax assets	-	-
	Sub-total -Non Financial Assets	291.87	294.70
	Total Assets	413.20	414.02
B	Liabilities and equity		
	Liabilities		
I	Financial Liabilities		
	(a) Trade payable	63.18	59.87
	(b) Borrowings	92.43	91.07
	(c) Deposits	-	-
	(d) Other financial liabilities	19.98	20.85
	Sub -total- Financial liabilities	175.59	171.79
II	Non-financial liabilities		
	(a) Current tax liabilities (net)	-	-
	(b) Borrowings	9,874.16	9,874.16
	(c) Provisions	146.71	146.71
	(d) Other non-financial liabilities	-	-
	Sub -total- Financial liabilities	10,020.87	10,020.87
III	Equity		
	(a) Equity share capital	3,045.27	3,045.27
	(b) Other equity	(12,828.53)	(12,823.91)
	Sub -total- Equity	-9,783.26	-9,778.64
	Total -Liabilites and equity	413.20	414.02
		-0.00	-0.00
 			
On behalf of the Board Vikram Doshi Director Place : Mumbai Date: November 13, 2025			

Atcom Technologies Limited

Standalone Case Flow Statement of the Half Year Ended September 2025

Particulars		Half year ended 30/09/2025	Half Year Ended 30/09/2024
A:	Cash from Operating Activities :		
	Net Profit before Taxation	-4.62	-7.90
	Adjustment For :		
	Re-measurement gain / (loss) on defined benefit plans		
	Depreciation	4.43	3.62
	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 :	0.00	-1.17
	Operating Profit Before Working Capital changes :	-0.19	-5.45
	Adjustment For :		
	Inventory		-
	Trade Receivables	7.22	4.07
	Long Term Loans and Advances	-9.23	-5.21
	Other Non Current Assets (Tax)	-1.60	-1.27
	Current Assets and Short Term Loans & Advances		-
	Trade Payables	3.31	3.67
	Other Long Term Liabilities & Provision		-
	Other Current Liability	-0.88	-0.40
	Cash Generated From Operations	-1.37	-4.59
	Income tax paid		-
	Cash from Operating Activity (A)	-1.37	-4.59
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	-	-
	Purchase of Investments	-	-
	Net Cash from Investment Activities	-	-
C:	Cash Flow From Financing Activities :		
	Proceeds from Issue of Equity Capital		-
	Share Application Money Received		-
	Repayment/ Proceeds of Long Term Borrowings	1.37	3.99
	Proceeds From Short Term Borrowings (Net)		0.60
	Interest Paid	-	-
	Dividend Paid	-	-
	Net Cash from Financing Activities	1.37	4.59
	Net Increase in Cash & Cash Equivalents (A+B+C)	-	-
	Cash & Cash Equivalents at the Beginning	1.90	1.90
	Cash & Cash Equivalents at the End	1.90	1.90
	Cash and cash equivalents as per cash flow statement	-	-
Components of Cash and Cash Equivalent			
Particulars		Half Year Ended 30/09/2025	Half Year Ended 30/09/2024
i)	Cash on hand	0.04	0.04
ii)	Cheques on hand	0	0
iii)	Balance with Bank	1.64	1.64
iv)	Bank Deposit	0.22	0.22
	Total	1.90	1.90

Vikram Doshi



On behalf of the Board

Vikram Doshi

Director

Place : Mumbai

Date: November 13, 2025

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, 2025 and for the period from July 1, 2025 to September 30, 2025 ("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, 2025 and the corresponding period from July 1, 2025 to September 30, 2025 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 The Statement includes the Group's share of a net Profit of 2.15 lakhs and Loss of 4.69 lakhs and total comprehensive income of 6.34 lakhs and 6.34 lakhs, for the quarter and year-to-date period ended on 30 September 2025, respectively, 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, 2025
Place : Mumbai
UDIN: 25146825BMIGAS7976

Atcom Technologies Limited

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

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2025

(Rs. In Lacs)

Sr.No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	INCOME						
	Revenue from Operations						
	Operation	-	-	-	-	-	-
	Revenue from other Operations						
	Other Operating Revenue	6.34	-	5.40	6.34	5.40	17.92
	Total Revenue from Operations						
	Other Income	24.27	-	-	24.27	-	3.41
	Total Income	30.61	-	5.40	30.61	5.40	21.33
II	EXPENSES						
	a. Cost of material Consumed	-	-	-	-	-	5.19
	b. Purchases of Stock in trade	67.22	-	-	67.22	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employee benefit Expenses	1.11	1.05	0.97	2.16	2.18	4.60
	Finance Costs	-	-	-	-	-	-
	Depreciation and amortisation expenses	2.20	2.23	2.23	4.43	3.62	8.10
	OTHER EXPENSES						
	Fees & Taxes	0.05	3.00	3.10	3.05	6.13	6.38
	Other Expenses	0.79	0.56	0.75	1.35	1.44	15.09
	Total Expenses	71.37	6.84	7.05	78.21	13.37	39.36
III	Profit before Exceptional Items and extraordinary items	(40.76)	(6.84)	(1.65)	(47.60)	(7.97)	(18.03)
	Exceptional items	-	-	-	-	-	-
IV	Profit before extraordinary items and tax	(40.76)	(6.84)	(1.65)	(47.60)	(7.97)	(18.03)
	Extraordinary Items	-	-	-	-	-	-
V	Profit before tax	(40.76)	(6.84)	(1.65)	(47.60)	(7.97)	(18.03)
VI	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
VII	Net Profit loss for the period from continuing operations	(40.76)	(6.84)	(1.65)	(47.60)	(7.97)	(18.03)
VIII	Profit/Loss from discontinuing operations before tax	-	-	-	-	-	-
IX	Tax expense of discontinuing operations	-	-	-	-	-	-
X	Net Profit /loss from discontinuing operations after tax						
XI	Net Profit/loss for the period	(40.76)	(6.84)	(1.65)	(47.60)	(7.97)	(18.03)
XII	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
XIII	Earnings Per Share (EPS)						
	Basic	(0.03)	(0.00)	(0.00)	(0.03)	(0.01)	(0.01)
	Diluted	(0.03)	(0.00)	(0.00)	(0.03)	(0.01)	(0.01)

Notes :

1) The Company's activity falls within a single business segment. Accounting Standard 17 Segment Reporting is not applicable

The above standalone financial results have been prepared in accordance with Indian Accounting Standard as prescribed under Section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time and other relevant provisions of the Act

The above Financial Results for the quarter ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meeting held on Thursday, November 13, 2025. The Statutory Auditors of the Company have carried out Limited Review of the financial results for the quarter ended September 30, 2025.

The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 has been completed by the auditors of the Company.

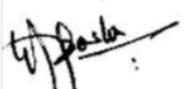


The figures for the corresponding previous period have been restated / regrouped wherever necessary, to make them comparable.






On behalf of the Board
Vikram Doshi
Director

Place : Mumbai
Date: November 13, 2025



Atcom Technologies Limited			
STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31st MARCH ,2025			
Disclosure of console assets and liabilities as per regulation 33 and 52 of the SEBI			
(Listing Obligations and Disclosure Requirement) Regulations, 2015			
			(Rs. In Lacs)
	Particulars	Consolidated	
		As at 30.09.2025	As at 31.03.2025
		(Un- Audited)	(Audited)
A	ASSETS		
I	Financial Assets		
	(a) Cash and cash equivalents	0.09	0.09
	(b) Bank balances other than cash and cash equivalents	2.12	6.06
	(C) Inventories	1.53	1.53
	Stock in Trade	9.54	9.54
	(d)Trade receivable	53.17	54.28
	(e) Deposits	156.64	-
	(f) Investments	0.47	0.47
	(g) Other financial assets	0.60	0.60
	Sub-total -Financial Assets	224.16	72.57
II	Non -Financial Assets		
	(a) Current tax assets (net)	-	-
	(b) Deferred tax assets (net)	-	-
	(c) Property ,Plant and equipment	86.78	91.21
	(d) Capital work-in -progress	-	-
	(e) Intangible assets	-	-
	(f) Other non financial assets	261.10	250.30
	(g) Other non financial Tax assets	-	-
	Sub-total -Non Financial Assets	347.88	341.51
	Total Assets	572.04	414.08
B	Liabilities and equity		
	Liabilities		
I	Financial Liabilities		
	(a) Trade payable	81.05	78.23
	(b) Borrowings	294.18	91.07
	(c) Deposits	-	-
	(d) Other financial liabilities	57.03	57.40
	Sub -total- Financial liabilities	432.26	226.7
II	Non-financial liabilities		
	(a) Current tax liabilities (net)	-	-
	(b) Borrowings	9,937.86	9937.86
	(c) Provisions	146.71	146.71
	(d) Other non-financial liabilities	-	-
	Sub -total- Financial liabilities	10,084.57	10,084.57
III	Equity		
	(a) Equity share capital	3045.27	3045.27
	(b) Other equity	(12,990.06)	(12,942.46)
	Sub -total- Equity	(9944.79)	(9897.19)
	Total -Liabilites and equity	572.04	414.08
		-	0.00
 On behalf of the Board Vikram Doshi Director Place : Mumbai Date: November 13, 2025		 	

Atcom Technologies Limited			
Console Case Flow Statement of the Half Year Ended September 2025			
Particulars		Half Year Ended 30/09/2025	Half Year Ended 30/09/2024
A:	Cash from Operating Activities :		
	Net Profit before Taxation	-47.60	-7.97
	Adjustment For :		
	Re-measurement gain / (loss) on defined benefit plans		
	Depreciation	4.43	3.62
	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 :	0.00	-
	Operating Profit Before Working Capital changes :	-43.17	-4.35
	Adjustment For :		
	Inventory		-
	Trade Receivables	1.11	4.08
	Long Term Loans and Advances	0.00	-4.90
	Other Non Current Assets	-10.80	-1.27
	Current Assets and Deposits	-156.64	-
	Trade Payables	2.82	3.25
	Other Long Term Liabilities & Provision	0.00	0.12
	Other Current Liability	-0.37	-0.32
	Cash Generated From Operations	-207.05	-3.39
	Income tax paid		-
	Cash from Operating Activity (A)	-207.05	-3.39
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	-	-
	Purchase of Investments	-	-
	Net Cash from Investment Activities	-	-
C:	Cash Flow From Financing Activities :		
	Proceeds from Issue of Equity Capital	-	-
	Share Application Money Received	-	-
	Repayment/ Proceeds of Long Term Borrowings	-	-0.60
	Proceeds/Received From Short Term Borrowings (Net)	203.11	3.99
	Interest Paid	-	-
	Dividend Paid	-	-
	Net Cash from Financing Activities	203.11	3.39
	Net Increase in Cash & Cash Equivalents (A+B+C)	-3.94	-
	Cash & Cash Equivalents at the Beginning	6.15	2.18
	Cash & Cash Equivalents at the End	2.21	2.18
	Cash and cash equivalents as per cash flow statement	3.94	-

Components of Cash and Cash Equivalent			
Particulars		Half Year Ended 30/09/2025	Half Year Ended 30/09/2024
i)	Cash on hand	0.09	0.09
ii)	Cheques on hand	0	0
iii)	Balance with Bank	1.90	1.87
iv)	Bank Deposit	0.22	0.22
	Total	2.21	2.18
		-	-
 On behalf of the Board Vikram Doshi Director		 	
Place : Mumbai			
Date: November 13, 2025			