ATCOM TECHNOLOGIES LIMITED
Balance Sheet as at 31st March 2026

(in ₹'000)

Particulars	Notes	As at 31/03/2026	As at 31/03/2025
ASSETS			
Non-current assets			
Property Plant and Equipment	2	8,322.93	9,121.10
Capital wok-in-progress		-	-
Other Intangible assets	2		-
Financial Assets			
Investments	3	1,272.90	1,272.90
		9,595.83	**10,394.00**
Deferred tax assets (net)			
Non-current Tax Assets (Net)	4	20,385.71	20,349.08
Other non-current assets	5	5,174.62	4,888.33
Total Non-Current assets		**25,560.33**	**25,237.40**
Current assets			
Inventories	6	153.29	153.29
Financial Assets			
Investments			
Trade receivables	7	4,407.09	5,427.73
Cash and cash equivalents	8	189.68	189.58
Total Current assets		**4,750.06**	**5,770.60**
Total Assets		**39,906.22**	**41,402.01**
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	9	3,04,527.00	3,04,527.00
Other Equity	10	-12,83,477.42	-12,82,390.97
Total Equity		**-9,78,950.42**	**-9,77,863.97**
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
Borrowings	11	9,87,425.53	9,87,415.89
Other financial liabilities			
Provisions	12	14,671.36	14,671.36
Deferred tax liabilities (net)	13		-
Total non-current liabilities		**10,02,096.89**	**10,02,087.25**
Current liabilities			
Financial Liabilities			
Borrowings	14	8,679.29	9,106.51
Trade Payables	15	5,979.75	5,986.86
Other Financial Liabilities			-
Other current liabilities	16	2,100.72	2,085.37
Current Tax Liabilities (Net)			
Total Current Liabilities		**16,759.75**	**17,178.73**
Total Equity and Liabilities		**39,906.22**	**41,402.01**
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements. 0 0

In terms of our Report attached

For Gada Chheda & Co. LLP
Chartered Accountants
FRN No. W100059

sd/
Ronak Gada
Designated Partner
M No : 146825
Place : Mumbai
Date : 28th ,May 2026

For and on behalf of the board

sd/
Vikram Doshi
Managing Director

sd/
Leena Doshi
Director

sd/
Sanjay Nimbalkar
CFO

Place : Mumbai
Date : 28 th ,May 2026

ATCOM TECHNOLOGIES LIMITED

Statement Of Profit and Loss for the Year Ended 31st March, 2026

(in ₹'000)

Particulars	Notes	As at 31/03/2026	As at 31/03/2025
INCOME			
Revenue from operations	17	-	-
Other income	17	1,379.66	2,133.13
TOTAL INCOME		**1,379.66**	**2,133.13**
EXPENSES			
Cost of materials consumed	18	-	-
Purchases of Stock in trade			
Changes in inventories of finished goods, work in progress and stock in trade	19	-	-
Employee benefits expense	20	466.25	460.47
Finance costs	21	-	-
Depreciation and amortization expense	2	798.17	809.56
Other expenses	22	1,201.68	2,129.21
TOTAL EXPENSES		**2,466.10**	**3,399.24**
Profit/(loss) before exceptional items and tax		-1,086.45	-1,266.11
Exceptional Items transferred to reserve - prior period			-
Profit/(loss) before tax		**-1,086.45**	**-1,266.11**
Tax expense:			
Current tax			-
Deferred tax			-
Profit (Loss) for the period from continuing operations		**-1,086.45**	**-1,266.11**
Profit/(loss) from discontinued operations			-
Tax expense of discontinued operations			-
Profit/(loss) from Discontinued operations (after tax)			-
Profit/(loss) for the period		**-1,086.45**	**-1,266.11**
Other Comprehensive Income			
A. Items that will not be reclassified to profit or loss		-	-
Re-measurement gain / (loss) on defined benefit plans		-	-
Income tax effect on above		-	-
B. Items that will be reclassified to profit or loss		-	-
Income tax relating to items that will be reclassified to profit or loss			-
Total Comprehensive Income for the period		**-1,086.45**	**-1,266.11**
Earnings per equity share (for continuing operation)			
Basic		-0.00	-0.00
Diluted		-0.00	-0.00
Earnings per equity share (for discontinued operation)			
Basic			
Diluted			
Earnings per equity share (for continuing & discontinued operation)			
Basic		-0.00	-0.00
Diluted		-0.00	-0.00
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements

In terms of our Report attached

For and on behalf of the board

For Gada Chheda & Co. LLP
Chartered Accountants
FRN No. W100059

Vikram Doshi
Managing Director

Leena Doshi
Director

Ronak Gada
Designated Partner
M No : 146825
Place : Mumbai
Date : 28th,May 2026

Sanjay Nimbalkar
CFO
Place : Mumbai
Date : 28th,May 2026

ATCOM TECHNOLOGIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31ST MARCH, 2026

(in ₹'000)

	Particulars	Year Ended 31/03/2026		Year Ended 31/03/2025	
A:	**Cash from Operating Activities :**				
	Net Profit before Taxation	**-1,086**		**-1,266**	
	Adjustment For :				
	Re-measurement gain / (loss) on defined benefit plans				
	Depreciation	**798**		810	
	Prior Period Expenses / (Income)			-	
	Loss on Sale of Assets			-	
	Loss / (Profit) on Sale of Investments			-	
	Interest Paid			-	
	Preliminary Expenses written off			-	
	Dividend Income			-	
	Operating Profit Before Working Capital changes :	**-288**		**-457**	
	Adjustment For :				
	Inventory			-	
	Trade Receivables	**1,021**		808	
	Long Term Loans and Advances	**-37**		-14	
	Other Non Current Assets	**-286**		5,609	
	Current Assets and Short Term Loans & Advances			-	
	Trade Payables	**-7**		-330	
	Other Long Term Liabilities			-	
	Other Current Liability	**15**		-	
	Cash Generated From Operations	**418**		**5,616**	
	Income Tax Paid				
	Cash from Operating Activity		**418**		**5,616**
B:	**Cash Flow From Investment Activities :**				
	Purchase of Fixed Assets			-	
	Sale of Fixed Assets			-	
	Purchase of Investments			-	
	Sale of Investments			-	
	Increase in Captial 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	**10**	-	-5,554	
	Proceeds From Short Term Borrowings (Net)	**-427**	-	-62	
	Interest Paid			-	
	Dividend Paid			-	
	Net Cash from Financing Activities		**-418**		**-5,616**
	Net Increase in Cash & Cash Equivalents (A+B+C)		**0**		**0**
	Cash & Cash Equivalents at the Beginning		190		190
	Cash & Cash Equivalents at the End		190		190
			0		**-0**

In terms of our Report attached
For Gada Chheda & Co. LLP
Chartered Accountants
FRN No. W100059

Ronak Gada
Designated Partner
M No : 146825
Place : Mumbai
Date : 28,May 2026

For and on behalf of the board

Vikram Doshi
Managing Director

Sanjay Nimbalkar
CFO
Place : Mumbai
Date : 28,May 2026

For and on behalf of the board

Leena Doshi
Director

Narendrakumar Joshi
CS

Statement of changes in equity for the year ended on March 31, 2026

A. Equity share capital

(in ₹'000)

Particulars	Amount
Balance as at April 1, 2024	1,53,400
Changes in Equity share capital during the year	-
Balance as at March 31, 2025	**1,53,400**
Balance as at March 31, 2025	1,53,400
Changes in Equity share capital during the year	-
Balance as at March 31, 2026	**1,53,400**

B. Other equity

Particulars	Attributable to the equity holders of the Company					Total
	Reserve and Surplus					
	Security premium	Debenture Redemption Reserve	Capital Reserves Account	Capital Redemption Reserves	Profit and Loss Account	
Balance as at April 1, 2023	**2,92,800**	**20,000**	**12,987**	**80,045**	**-16,86,957**	**-12,81,125**
Changes in accounting policy or prior period errors						
Profit /(Loss) for the year	-	-	-	-	**-1,266**	**-1,266**
Items of OCI, net of tax						
Balance as at March 31, 2024	**2,92,800**	**20,000**	**12,987**	**80,045**	**-16,88,223**	**-12,82,391**
Balance as at April 1, 2025	**2,92,800**	**20,000**	**12,987**	**80,045**	**-16,88,223**	**-12,82,391**
Changes in accounting policy or prior period errors						
Profit / (Loss) for the year	-	-	-	-	**-1,086**	**-1,086**
Amount from						
Items of OCI, net of tax						
Balance as at March 31, 2026	**2,92,800**	**20,000**	**12,987**	**80,045**	**-16,89,310**	**-12,83,477**

Refer Note 1 for Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

In terms of our Report attached
For Gada Chheda & Co. LLP
Chartered Accountants
FRN No. W100059

Ronak Gada
Designated Partner
M No : 146825
Place : Mumbai
Date : 28 ,May 2026

For and on behalf of the board

Vikram Doshi
Managing Director

Leena Doshi
Director

Sanjay Nimbalkar
CFO
Place : Mumbai
Date : 28,May 2026

Narendrakumar Joshi
CS

Notes Forming part of Financial Statements for the year ended 31st March, 2026

Note : 2 PROPERTY, PLANT AND EQUIPMENT AND OTHER INTANGIBLE ASSETS

Changes in the carrying value of property, plant and equipment and other intangible assets for the year ended March 31, 2026 are as follows:

(in ₹'000)

Particulars	Property, Plant & Equipments							Other Intangible Assets	
	Plant & Machinery	Freehold Land	Leasehold Land	Building	Computers	Furniture and Fixtures	Total		Total
Gross Block as at April 1, 2024	**1,31,867**	**2,491**	**993**	**63,672**	**102**	**814**	**1,99,940**		
Addition during the year	-	-	-	-	-	-	**-**		
Deletion during the year	-	-	-	-	-	-	**-**		
Gross Block as at March 31, 2025	**1,31,867**	**2,491**	**993**	**63,672**	**102**	**814**	**1,99,940**		
Accumulated Depreciation as at April 1, 2025	**1,31,867**	**-**	**707**	**57,328**	**102**	**814**	**1,90,818**		
Depreciation During the Year	-	-	23	775	-	-	798		
Additions / Adjustment during the year	-	-	-	-	-	-	-		
Accumulated Depreciation as at March 31, 2026	**1,31,867**	**-**	**730**	**58,103**	**102**	**814**	**1,91,617**		
Net Block as at March 31, 2026	**-**	**2,491**	**262**	**5,569**	**-**	**-**	**8,323**		
Net Block as at April 1, 2025	**-**	**2,491**	**285**	**6,344**	**-**	**-**	**9,121**		

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: 3 NON-CURRENT FINANCIAL ASSETS - INVESTMENTS

(in ₹'000)

Particulars	As at 31/03/2026	As at 31/03/2025
Investment (at Cost)		
Unquoted		
Subsidiaries (at Cost)		
Anewera marketing Private Limited	1,225.90	1,225.90
C2M Technologies India Limited	-	-
Other Investment (at cost)	-	-
New India Co-operative (5,000 equity shares of Rs.10/- each)	-	-
SARASWAT CO.OP.BANK (1,000 equity shares of Rs.10/- each)	10.00	10.00
NSC	30.00	30.00
Indira Vikas Patras	2.00	2.00
Kisan Vikas Patras	5.00	5.00
Total	**1,272.90**	**1,272.90**

3.1 Company has write downs the investments made in C2M Technologies India Limited as there was no realisable value of the investments made by the company and C2M Technologies India Limited showing loss in financial statements since long time.Therefore the value of the holding of C2M technologies Limited in the books is zero.

NOTE: 4 NON-CURRENT TAX ASSETS

Particulars	As at 31/03/2026	As at 31/03/2025
Unsecured, considered good		
Security deposits		-
Balance with Revenue Authorities	20,385.71	20,349.08
Other Unsecured Advance /Deposit to others	-	-
Less: Provision for Advances to others	-	-
Total	**20,385.71**	**20,349.08**

NOTE: 5 OTHER NON-CURRENT ASSETS

Particulars	As at 31/03/2026	As at 31/03/2025
Unsecured, considered good		
Capital Advances	2,130.00	2,130.00
Advances other than Capital Advances		
Security deposits	-	-
Others	3,044.62	2,758.33
Total	**5,174.62**	**4,888.33**

NOTE: 6 INVENTORIES

Particulars	As at 31/03/2026	As at 31/03/2025
(At lower of cost or Net Realisable Value)		
(As Certified and valued by Management)		
Raw materials	60.09	60.09
Work in progress	36.70	36.70
Finished Goods	56.50	56.50
Total	**153.29**	**153.29**

6.1 Inventories of raw materials, Work in progress and Finished Goods are valued at cost or net realisable value whichever is lower.

NOTE: 7 TRADE RECEIVABLES

Receivables:	As at 31/03/2026	As at 31/03/2025
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	4,407.09	5,427.73
Total	**4,407.09**	**5,427.73**

7.1 Trade receivables include Rs.75,69,618/- (Previous year Rs.82,32,553/-) amount due from related parties.

NOTE: 8 CASH AND BANK BALANCES

Particulars	As at 31/03/2026	As at 31/03/2025
Balances with banks		
In Fixed Deposit	22.17	22.17
In Current Account	163.67	163.57
Cash on hand	3.84	3.84
Total	**189.68**	**189.58**

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: 9 SHARE CAPITAL

Particulars	As at 31/03/2026		As at 31/03/2025	
	No.	Amount in rupees	No.	Amount in rupees
AUTHORISED CAPITAL				
Equity shares of Rs.10/- each	20,000	2,00,000	2,00,00,000	2,00,000
ISSUED, SUBSCRIBED AND FULLY PAID UP				
At the beginning of the year	15,340	1,53,400	1,53,40,000	1,53,400
Add: Shares issued during the year	-	-	-	-
Less: Shares extinguished on buyback	-	-	-	-
Equity shares at the end of the year	**15,340**	**1,53,400**	**1,53,40,000**	**1,53,400**

9.2 Details of Preference Share

Particulars	As at 31/03/2026		As at 31/03/2025	
	No.	Amount in rupees	No.	Amount in rupees
AUTHORISED CAPITAL				
20,00,000 Cumulative Non-Convertible Redeemable Preference Shares of Rs.100/- each	2,000	2,00,000	20,00,000	2,00,000
10,00,000 Cumulative Non-Convertible Redeemable Preference Shares of Rs.100/- each	1,000	1,00,000	10,00,000	1,00,000
ISSUED, SUBSCRIBED AND FULLY PAID UP				
11,00,000 14% Cumulative Non-Convertible Redeemable Preference Shares of Rs.100/- each	1,100	1,10,000	11,00,000	1,10,000
4,11,270 15% Cumulative Non-Convertible Redeemable Preference Shares of Rs.100/- each	411	41,127	4,11,270	41,127
Total	**1,511**	**1,51,127**	**15,11,270**	**1,51,127**

9.1 Rights, Preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share held and is entitled to dividend, if declared at the Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

9.2 The Company does not have any holding / ultimate holding company.

9 Particulars and terms of redemption of non-convertible preference shares are as under:

1. 600,000 14% preference shares of Rs. 100/- each, aggregating to Rs. 60,000,000/- have been allotted on 26th May, 1999 to the Industrial Development Bank of India, redeemable on par after expiry of six years from allotment, i.e. 25th May, 2005;
2. 500,000 14% preference shares of Rs. 100/- each, aggregating to Rs. 50,000,000/- have been allotted on 15th October, 1997 to SICOM Limited, redeemable on par after expiry of five years from allotment, i.e. 15th October, 2002.
3. 200,000 15% preference shares of Rs. 100/- each, aggregating to Rs. 20,000,000/- have been allotted on 16th September, 1997 to Tata Finance Limited, redeemable on par after expiry of five years from allotment, i.e. 15th September, 2002;
4. 100,000 15% preference shares of Rs. 100/- each, aggregating to Rs. 10,000,000/- have been allotted on 12th July, 1997 to BOB Asset Management Company Limited, redeemable on par after expiry of three years (extended by a further period of three years) from allotment, i.e. 11th July, 2003;

5. 50,000 15% preference shares of Rs. 100/- each, aggregating to Rs. 5,000,000/-, have been allotted on 2nd June, 1997 to The Ratnakar Bank Limited, redeemable on par after expiry of six years from allotment, i.e. 1st June, 2003;
6. 30,100 15% preference shares of Rs. 100/- each, aggregating to Rs. 3,010,000/-, have been allotted on2nd June, 1997 to various individuals, redeemable on par after expiry of six years from allotment, i.e. 1st June, 2003;
7. 31,170 15% preference shares of Rs. 100/- each, aggregating to Rs. 3,170,000/-, have been allotted on 8th July, 1997 to various individuals, redeemable on par after expiry of six years from allotment, i.e. 7th July, 2003.

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: 10 OTHER EQUITY

Particulars	As at 31/03/2026	As at 31/03/2025
(a) Security Premium		
At the beginning of the year	2,92,800.00	2,92,800.00
Add: Addition during the year	-	-
Less : Deduction made during the year	-	-
Balance at the end of the year	**2,92,800.00**	**2,92,800.00**
(b) Debenture Redemption Reserve		
At the beginning of the year	20,000.33	20,000.33
Add: Addition during the year	-	-
Less : Deduction made during the year	-	-
Balance at the end of the year	**20,000.33**	**20,000.33**
(c) Capital Reserves Account		
At the beginning of the year	12,987.00	12,987.00
Add: Addition during the year	-	-
Less : Deduction made during the year	-	-
Balance at the end of the year	**12,987.00**	**12,987.00**
(d) Capital Redemption Reserves		
At the beginning of the year	80,045.00	80,045.00
Add: Addition during the year	-	-
Less : Deduction made during the year	-	-
Balance at the end of the year	**80,045.00**	**80,045.00**
(e) Profit & Loss		
At the beginning of the year	-16,88,223.30	-16,86,957.19
Add: Addition during the year	-1,086.45	-1,266.11
Less : Transferred to General Reserve	-	-0.00
Balance at the end of the year	**-16,89,309.75**	**-16,88,223.30**
Total	**-12,83,477.42**	**-12,82,390.97**

NOTE: 11 NON-CURRENT FINANCIAL LIABILITIES - BORROWINGS

Particulars	As at 31/03/2026	As at 31/03/2025
Loan (Secured)		
From Banks - Term Loan	97,431.92	97,431.92
Term loans from Financial Institutions	4,00,752.52	4,00,752.52
Non Convertible Debentures (NCDs)	50,713.12	50,713.12
Loan Repayable on Demand	4,27,042.28	4,27,042.28
Loan (Unsecured)		
From Related party	11,197.70	11,188.06
Other Financial Liabilities		
Security Deposit	288.00	288.00
Total	**9,87,425.53**	**9,87,415.89**

11.1 Term loans and working capital facilities availed by the company from various banks and financial institutions were classified as Non-Performing Assets (NPAs) in earlier financial years. The Company has not made any provision for interest on these loans over the years since no communication was received from the lenders regarding the amount of interest provision as the same was classified as NPAs.

NOTE: 12 PROVISIONS - NON CURRENT

Particulars	As at 31/03/2026	As at 31/03/2025
Provision for Employee benefits		-
Proposed dividend-Preference Shares	12,470.55	12,470.55
Provision for Tax	2,200.81	2,200.81
Total	**14,671.36**	**14,671.36**

NOTE: 13 DEFERRED TAX LIABILITIES (NET)

The movement on the deferred tax account is as follows:

Particulars	As at 31/03/2026	As at 31/03/2025
At the start of the year	-	-
Charge to Statement of Profit and Loss	-	-
At the end of year	**-**	**-**

NOTE: 14 CURRENT FINANCIAL LIABILITIES - BORROWINGS

Particulars	As at 31/03/2026	As at 31/03/2025
Unsecured		
From Promoter / Director (Related party)	8,679.29	9,106.51
Total	**8,679.29**	**9,106.51**

NOTE: 15 TRADE PAYABLES

Particulars	As at 31/03/2026	As at 31/03/2025
Micro, Small and Medium Enterprises		-
Others	5,979.75	5,986.86
Total	**5,979.75**	**5,986.86**
Includes payables to related parties	**0.00**	**0.00**

As at March 31, 2026 and March 31, 2025, there are no outstanding dues to Micro, Small and Medium Enterprises.

NOTE: 16 OTHER CURRENT LIABILITIES

Particulars	As at 31/03/2026	As at 31/03/2025
Statutory Dues	436.44	468.44
Other liabilities	1,664.28	1,616.93
Total	**2,100.72**	**2,085.37**

Notes Forming part of Financial Statements for the year ended 31st March, 2025

NOTE: 17 REVENUE FROM OPERATIONS

Particulars	Year ended 31/03/2026	Year ended 31/03/2025
Revenue from Operations	-	-
Total	**-**	**-**

NOTE: OTHER INCOME

Particulars	Year ended 31/03/2026	Year ended 31/03/2025
Rent / Other Income	1,267.44	1,219.20
Dividend	-	-
Misc.Income	112.22	577.41
Sundry balance written back	-	336.52
Others	-	-
Total	**1,379.66**	**2,133.13**

NOTE: 18 COST OF MATERIAL CONSUMED

Particulars	Year ended 31/03/2026	Year ended 31/03/2025
	-	-
Total	**-**	**-**

NOTE: 19 CHANGES IN INVENTORIES

Particulars	Year ended 31/03/2026	Year ended 31/03/2025
Closing Value		
- Finished Goods	56.50	56.50
- Work in Progress	36.70	36.70
Raw Materials	60.09	60.09
Total	153.29	153.29
Opening Value		
- Finished Goods	56.50	56.50
- Work in Progress	36.70	36.70
Raw Materials	60.09	60.09
Total	153.29	153.29
Difference	**-**	**-**

NOTE: 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Year ended 31/03/2026	Year ended 31/03/2025
Salaries, Wages and Bonus	466.25	460.00
Staff Welfare Expenses	-	0.47
Total	**466.25**	**460.47**

NOTE: 21 FINANCE COST

Particulars	Year ended 31/03/2026	Year ended 31/03/2025
Bank Charges	-	-
Total	**-**	**-**

NOTE: 22 OTHER EXPENSES

Particulars	Year ended 31/03/2026	Year ended 31/03/2025
Postage and Courier Expenses	0.73	0.15
Listing Fees	850.00	600.00
Fees, Rates and Taxes	4.34	27.09
Internet Charges/Cloud Expenses	-	-
Depository Services Charges (shares)	-	-
Retainership Fees	167.60	170.00
Previous Period Expenses	-	-
Repair and Maintenance	-	1,181.08
- Factory	-	-
- Machinary and Others	-	-
Advertisement Expenses	84.42	46.18
Audit Fees	50.00	50.00
Professional Fees	30.00	24.90
Printing and Stationary	1.54	8.12
Miscellanious Expenses	-	1.45
Bad Debts/ Sundry Balance written off & Others	0.48	0.12
Travelling / Conveyance Expenses	7.12	11.08
Electricity Expenses	1.76	2.90
Others Interest Charges	-	2.83
Website Expenses	3.72	3.31
Total	**1,201.68**	**2,129.21**

Payment to Auditors

Particulars	Year ended 31/03/2026	Year ended 31/03/2025
Audit Fees	**50.00**	50.00

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: 1 RELATED PARTY DISCLOSURES

Related party disclosures, as required by Ind AS 24, " Related Party Disclosures", are given below.

(A) Particulars of related parties and nature of relationships

Name of Related party	Nature of Relationship
Vikram Doshi	Key Managerial Personnel
Sanjay Nimbalkar	
Mr. Narendra Kumar Joshi Appointed as a Company Secrtary	
	Directors and Relatives
Ankur Jain	
Leena Doshi	
Shreya Mehta	
Tanvi Doshi	
Sumair Vidha	
Anewera Marketing Private Limited	Subsidiary Company
C2M Technologies India Limited	Step-Subsidiary Company
Doshi Enterprises Private Limited	
Mentor Capitalist Chambers Private Limited	
Vaarad Ventures Limited	Other Related parties
Atcomaart Services Limited	

(B) Transactions with Related Parties

(i) In accordance with IND AS 24, the transactions with related parties that occurred between 2025-26 are detailed below:

(in ₹000)

Nature of Transaction	Promoter/Director and Relatives	KMP	Subsidiaries	Other Related Parties	Total
Remuneration Paid	-	460	-	-	460
Loans received	-	-	-	-	-
Others	252	10	182	1,090	1,534

(ii) In accordance with IND AS 24, the balances outstanding with related parties is as follows as on March 31, 2026:

(in ₹000)

Nature of Transaction	Promoter/Director and Relatives	KMP	Subsidiaries	Other Related Parties	Total
Credit Balance as at 31/03/2026	8,854	42	-	-	8,896
Debit Balance as at 31/03/2026	-	-	4,560	2,718	7,278

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: 23 NOTES TO THE ACCOUNTS

NOTE: 1 COMMITMENTS AND OBLIGATIONS

(in ₹000)

Particulars	As at 31/03/2026	As at 31/03/2025
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	0.00	0.00

NOTE: 2 CONTINGENT LIABILITIES

(I) Contingent liabilities, if any, are disclosed in the notes on accounts. Provision is made in the accounts in respect of those contingencies which are likely to materialize into liabilities after the year-end till the adoption of accounts by the Board of Directors and which have material effect on the position stated in the Balance Sheet and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

(in ₹000)

Particulars	As at 31/03/2026	As at 31/03/2025
Dividend on 15% cumulative non-convertible redeemable preference shares	9,338	9,338
14% cumulative non-convertible redeemable preference shares	32,200	32,200
Claims not acknowledged as debts		
Sales Tax Mumbai (MVAT) assessment disputed	-	-
GIDDC	809	809
Interest on Debenture prematurely redeemed & held by UTI	60,840	60,840
TOTAL	**1,03,187**	**1,03,187**

(II) Contingent Liabilities not provided for in respect of

1. Provision for Gratuity (not included as it is incremental liability)
2. Claims against the Company not acknowledged as debts

4.The Income tax assessments of the company been completed upto Assessment Year 1999-2000 and block assessment upto 1995 and block assessment 1996-2001. The demand raised by the Income Tax Department in respect thereof is Rs. 480.88 lacs and Rs 783.29 lacs which are under dispute. The disputed matters are pending in appeal and order effect pending in the respective yearwise.

5.Liabilities in respect of Daman Electricity Board disputed.

6. Liabilities in respect of Daman Gram Panchyat disputed.

7. Liabilities in respect of GIDDC disputed.

13. Liabilities in respect of Dividend and Dividend distribution Tax Rs 22,00,807/- disputed

16. Liabilities in respect of redemption of Debenture and Interest thereof

19. Liabilities in respect of redemption of debenture held by UTI & LIC

20. Liabilities in respect of Factory License/ Weights & Measurement Dept

NOTE: 3 EARNINGS PER SHARE (EPS)

(in ₹'000)

Particulars	As at 31/03/2026	As at 31/03/2025
Basic & Diluted EPS		
Profit/(loss) for the year of the Company	-1,086	-1,266
Weighted average number of equity shares	15,340	15,340
Nominal value of equity shares (in Rs.)	10	10
Earnings per equity share (in Rs.)		
Basic & Diluted	-0.07	-0.08

NOTE: 4 MICRO AND SMALL ENTERPRISES

As per information available with the management, the dues payable to enterprises covered under "The Micro, Small and Medium Enterprises Development Act, 2006" are as follows:

(in ₹'000)

Particulars	Year ended 31/03/2026		Year ended 31/03/2025	
	Principal	Interest	Principal	Interest
Amount due to vendors	0.00	0.00	0.00	0.00
Principal amount paid beyond the appointed date	0.00	0.00	0.00	0.00
Interest under normal credit terms				
Accrued and unpaid during the year	0.00	0.00	0.00	0.00
Total interest payable -				
Accrued and unpaid during the year	0.00	0.00	0.00	0.00

NOTE: 5 Auditors Remuneration

(in ₹'000)

Particulars	Current Year	Previous Year
Audit Fees	50.00	50.00
Tax Audit Fees	-	-
Other Certification Work	-	-
GST	9.00	9.00
Total	59.00	59.00

This has been determined on the basis of responses received from vendors on specific confirmation sought by the Company.

NOTE: 6 Previous year's figures have been regrouped wherever necessary to make them comparable with those of the current year.

NOTE: 7 Earnings and Expenditure in Foreign Currency

Particulars	As at 31/03/2026	As at 31/03/2025
CIF Value of Exports	NIL	NIL
Travelling Expenses	NIL	NIL
FOB Value of Exports - Expenditure	NIL	NIL

NOTE: 8 None of the current employees qualify to receive any termination benefits. None of the employees in the year 25-26 have completed a year and therefore are liable to receive any benefits including bonus. Hence no provision has been made for the same.

NOTE: 9 CSR is not applicable to the company since it does not meet the criteria defined under Section 135 of the Companies Act, 2013. For calculation of net profit, a reference to Section 198 of the Companies Act, 2013 is made. Clause 3(c) excludes profits of a capital nature from the net profit calculation and Clause 3(e) excludes any change in carrying amounts of assets and liabilities. Therefore the CSR provision is not applicable to the company.

NOTE: 10 The company was into three segments of weighing scales, software and packaged drinking water. In absence of business, segment reporting disclosure as required under IND AS 108 is not provided.

NOTE: 11 During the year, the company has undertaken the process of revoking its supension with the exchanges and has also filed a restructuring scheme with NCLT. The management is confident of reviving and renewing the company after its restructuring exercise. It is the management's view that the company is and will continue to remain a going concern.

NOTE: 12 All the borrowings of the Company from Banks & Financial Institutions as at 31st March, 2026 are subject to confirmation & reconciliation. The Company has not received any communcation from the banks as to the amount outstanding as at 31st March, 2026.

NOTE: 13 All the borrowings of the company became Non-Performing Assets (NPAs) in the financial year 2003-04, The only communication received from the lenders during this tenure has been accounted for in our books. The lenders have not provided any communication regarding interest on the above loans since 2004, and therefore the company has not reflected the interest expense in its books.

The Company has also filed a counter claim on the bankers for not disbursing the committed funds thereby putting the project in jeopardy.

In terms of our Report attached

For Gada Chheda & Co. LLP
Chartered Accountants
FRN No. W100059

Ronak Gada
Designated Partner
M No : 146825
Place : Mumbai
Date : 28th, May 2026

For and on behalf of the board

Vikram Doshi
Managing Director

Leena Doshi
Director

Sanjay Nimbalkar
CFO
Place : Mumbai
Date : 28th, May 2026

ATCOM TECHNOLOGIES LIMITED

Sr.No.	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason
a	Current Ratio	6,023	8,679	0.69	0.77	-10.28	N.A
b	Debt-Equity Ratio	9,87,426	(9,78,950)	-1.01	-1.01	-0.11	N.A
c	Debt Service Coverage Ratio	-	8,679	0.00	0.00	#DIV/0!	N.A
d	Return on Equity Ratio	(1,086)	(9,78,950)	0.11%	-0.37%	-1.30	Decrease In Turnover
e	Inventory turnover ratio	-	153	0.00	0.00	#DIV/0!	N.A
f	Trade Receivables turnover ratio	-	4,407	0.00	0.00	#DIV/0!	N.A
g	Trade payables turnover ratio	-	5,980	0.00	0.00	#DIV/0!	N.A
h	Net capital turnover ratio	-	(2,656)	0.00	0.00	#DIV/0!	N.A
i	Net profit ratio	(1,086)	0.00	#DIV/0!	#DIV/0!	#DIV/0!	N.A
j	Return on Capital employed	(1,086)	(9,78,950)	0.11%	0.13%	-14.29	Increase In Loss

ATCOM TECHNOLOGIES LIMITED

Consolidated Balance Sheet as at 31st March 2026

(in ₹'000)

Particulars	Notes	As at 31/03/2026	As at 31/03/2025
ASSETS			
Non-current assets			
Property Plant and Equipment	2	8,323	9,121
Capital wok-in-progress			-
Goodwill			
Other Intangible assets	2		-
Financial Assets			
Investments	3	13,410	47
Loans		-	
Other Financial Assets			
		21,733	**9,168**
Deferred tax assets (net)			
Non-current Tax Assets (Net)	4	22,642	22,561
Other non-current assets	5	2,833	2,470
Total Non-Current assets		**25,476**	**25,030**
Current assets			
Inventories	6	153	153
Others (Shares Stock)		4,137	954
Financial Assets			
Investments			
Trade receivables	7	4,345	5,428
Cash and cash equivalents	8	409	615
Loans			
Other Financial Assets	9	4,557	60
Other current assets			
Total Current assets		**13,602**	**7,210**
Total Assets		**60,810**	**41,409**
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	9	3,04,527	3,04,527
Other Equity	10	-12,94,710	-12,94,247
Total Equity		**-9,90,183**	**-9,89,720**
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
Borrowings	11	10,17,079	9,93,786
Other financial liabilities			
Provisions	12	14,671	14,671
Deferred tax liabilities (net)	13		-
Other non-current liabilities			
Total non-current liabilities		**10,31,750**	**10,08,458**
Current liabilities			
Financial Liabilities			
Borrowings	14	8,854	9,107
Trade Payables	15	7,824	7,823
Other Financial Liabilities			-
Other current liabilities	16	2,564	5,740
Provisions			-
Current Tax Liabilities (Net)			-
Total Current Liabilities		**19,242**	**22,670**
Total Equity and Liabilities		**60,810**	**41,409**
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.

In terms of our Report attached
For Gada Chheda & Co. LLP
Chartered Accountants

sd/
Ronak Gada
Designated Partner
M No : 146825
FRN No. W100059
Place : Mumbai
Date : 28th May 2026

For and on behalf of the board

sd/
Vikram Doshi
Managing Director

sd/
Leena Doshi
Director

sd/
Sanjay Nimbalkar
CFO

Place : Mumbai
Date : 28th May 2026

ATCOM TECHNOLOGIES LIMITED

Consolidated Statement Of Profit and Loss for the Year Ended 31st March, 2026

(in ₹'000)

Particulars	Notes	Year Ended 31/03/2026	Year Ended 31/03/2025
INCOME			
Revenue from operations	17	-	-
Other income		5,754.17	2,857.06
TOTAL INCOME		**5,754.17**	**2,857.06**
EXPENSES			
Cost of materials consumed	18		-
Cost of the Sales	18	3,635.66	519.13
Changes in inventories of the closing stock shares inventory			-
Employee benefits expense	19	466.25	460.47
Finance costs	20	-	0.30
Depreciation and amortization expense	21	798.17	809.56
Other expenses	22	1,231.40	2,147.32
TOTAL EXPENSES		**6,131.48**	**3,936.77**
Profit/(loss) before exceptional items and tax		-377.31	-1,079.71
Exceptional Items transferred to reserve - prior period		-	-
Profit/(loss) before tax		**-377.31**	**-1,079.71**
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Profit (Loss) for the period from continuing operations		**-377.31**	**-1,079.71**
Profit/(loss) from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit/(loss) from Discontinued operations (after tax)		-	-
Profit/(loss) for the period		**-377.31**	**-1,079.71**
Other Comprehensive Income			
A. Items that will not be reclassified to profit or loss		-	-
Re-measurement gain / (loss) on defined benefit plans		-	-
Income tax effect on above		-	-
B. Items that will be reclassified to profit or loss		-	-
Income tax relating to items that will be reclassified to profit or loss		-	-
Total Comprehensive Income for the period		**-377.31**	**-1,079.71**
Earnings per equity share (for continuing operation)			
Basic		-0.00	-0.00
Diluted		-0.00	-0.00
Earnings per equity share (for discontinued operation)			
Basic		-	-
Diluted		-	-
Earnings per equity share (for continuing & discontinued operation)			
Basic		-0.00	-0.00
Diluted		-0.00	-0.00
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements

In terms of our Report attached
For Gada Chheda & Co. LLP
Chartered Accountants

sd/
Ronak Gada
Designated Partner
M No : 146825
FRN No. W100059
Date : 28th May 2026

For and on behalf of the board

sd/
Vikram Doshi
Managing Director

sd/
Leena Doshi
Director

sd/
Sanjay Nimbalkar
CFO

Statement of changes in equity for the year ended on March 31, 2026

A. Equity share capital

(in ₹'000)

Particulars	**Amount**
Balance as at April 1, 2024	1,53,400
Changes in Equity share capital during the year	-
Balance as at March 31, 2025	**1,53,400**
Balance as at March 31, 2025	1,53,400
Changes in Equity share capital during the year	-
Balance as at March 31, 2026	**1,53,400**

B. Other equity

Particulars	**Attributable to the equity holders of the Company**					**Total**
	Reserve and Surplus					
	Security premium	**Debenture Redemption Reserve**	**Capital Reserves Account**	**Capital Redemption Reserves**	**Profit and Loss Account**	
Balance as at April 1, 2024	**2,92,800**	**20,000**	**22,987**	**80,045**	**-17,08,998**	**-12,93,166**
Changes in accounting policy or prior period errors						
Profit for the year					**-1,080**	**-1,080**
Items of OCI, net of tax						
Balance as at March 31, 2025	**2,92,800**	**20,000**	**22,987**	**80,045**	**-17,10,078**	**-12,94,246**
Balance as at April 1, 2025	**2,92,800**	**20,000**	**22,987**	**80,045**	**-17,10,078**	**-12,94,246**
Changes in accounting policy or prior period errors						
Profit for the year					**-463**	**-463**
Amount from						
Items of OCI, net of tax						
Balance as at March 31, 2026	**2,92,800**	**20,000**	**22,987**	**80,045**	**-17,10,541**	**-12,94,709**

Refer Note 1 for Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

In terms of our Report attached
For Gada Chheda & Co. LLP
Chartered Accountants

sd/
Ronak Gada
Designated Partner
M No : 146825
FRN No. W100059
Place : Mumbai
Date : 28th May 2026

For and on behalf of the board

sd/
Vikram Doshi
Managing Director

sd/
Leena Doshi
Director

sd/
Sanjay Nimbalkar
CFO

Place : Mumbai
Date : 28th May 2026

ATCOM TECHNOLOGIES LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31ST MARCH, 2026

(in ₹'000)

	Particulars	Year Ended 31/03/2026		Year Ended 31/03/2025	
A:	**Cash from Operating Activities :**				
	Net Profit before Taxation	**-377**		-1,080	
	Adjustment For :				
	Re-measurement gain / (loss) on defined benefit plans				
	Depreciation	**798**		810	
	Prior Period Expenses / (Income)	-		-	
	Loss on Sale of Assets	-		-	
	Loss / (Profit) on Sale of Investments	-		-	
	Interest Paid	-		-	
	Preliminary Expenses written off	-		-	
	Consolidation	-		-	
	Dividend Income	-		-4	
	Adjustment For :	**-86**		3	
	Operating Profit Before Working Capital changes :	**335**		**-271**	
	Adjustment For :				
	Inventory (Shares Trading)	-3,183		-954	
	Trade Receivables	**1,083**		808	
	Long Term Loans and Advances	**-4,497**		105	
	Other Non Current Assets	**-445**		3,485	
	Current Assets and Short Term Loans & Advances	**-**		-3	
	Trade Payables	**1**		-325	
	Provision	**-**		-	
	Other Long Term Liabilities	-		-	
	Other Current Liability	**-3,176**		3,190	
	Cash Generated From Operations	**-9,884**		**6,035**	
	Income Tax Paid				
	Cash from Operating Activity		**-9,884**		**6,035**
B:	**Cash Flow From Investment Activities :**				
	Purchase of Fixed Assets	-		-	
	Sale of Fixed Assets	-		-	
	Bank Fixed Deposits (Bank FD)	-13,363		-	
	Sale of Investments	**-**		-	
	Decrease in Capital Work In Progress	**-**		-	
	Increase in Captial Work in Progress	**-**		-	
	Dividend Received	-		-	
	Purchase of Investments	-		-	
	Net Cash from Investment Activities		**-13,363**		**-**
C:	**Cash Flow From Financing Activities :**				
	Proceeds from Issue of Equity Capital	-		-	
	Share Application Money Received	-		-	
	Repayment/ Proceeds of Long Term Borrowings	**-252**		-5,551	
	Proceeds From Short Term Borrowings (Net)	**23,293**		-87	
	Interest Paid	-		-	
	Dividend Paid	-		-	
	Net Cash from Financing Activities		**23,040**		**-5,638**
	Net Increase in Cash & Cash Equivalents (A+B+C)		**-206**		**397**
	Cash & Cash Equivalents at the Beginning		615		218
	Cash & Cash Equivalents at the End		409		615
	Net cash & Cash Equivlents for the year		**-206**		**397**

In terms of our Report attached
For Gada Chheda & Co. LLP
Chartered Accountants

sd/
Ronak Gada
Designated Partner
M No : 146825
FRN No. W100059
Place : Mumbai
Date : 28th May 2026

For and on behalf of the board

sd/
Vikram Doshi
Managing Director

sd/
Leena Doshi
Director

sd/
Sanjay Nimbalkar
CFO

Place : Mumbai
Date : 28th May 2026

Notes Forming part of Financial Statements for the year ended 31st March, 2026

Note : 2 PROPERTY, PLANT AND EQUIPMENT AND OTHER INTANGIBLE ASSETS

Changes in the carrying value of property, plant and equipment and other intangible assets for the year ended March 31, 2026 are as follows:

(in ₹'000)

Particulars	Property, Plant & Equipments										Other Intangible Assets	
	Plant & Machinery	Freehold Land	Leasehold Land	Building	Computers	Furniture and Fixtures	Electrical Installation	Tools and Equipment	Office Equipm ent	Total		Total
Gross Block as at April 1, 2025	**1,31,867**	**2,491**	**993**	**63,672**	**102**	**814**	**55.03**	**35.93**	**85.19**	**1,99,940**		
Addition during the year	-	-	-	-	-	-	-	-	-	**-**		
Deletion during the year	-	-	-	-	-	-	-	-	-	**-**		
Gross Block as at March 31, 2026	**1,31,867**	**2,491**	**993**	**63,672**	**102**	**814**	**55**	**36**	**85**	**1,99,940**		
Accumulated Depreciation as at April 1, 2025	**1,31,867**	**-**	**707**	**57,328**	**102**	**814**	**55.03**	**35.93**	**85.19**	**1,90,818**		
Depreciation During the Year	-	-	23	775	-	-	-	-	-	798		
Additions / Adjustment during the year	-	-	-	-	-	-	-	-	-	-		
Accumulated Depreciation as at March 31, 2026	**1,31,867**	**-**	**730**	**58,103**	**102**	**814**	**55.03**	**35.93**	**85.19**	**1,91,617**		
Net Block as at March 31, 2026	**-**	**2,491**	**262**	**5,569**	**-**	**-**	**-**	**-**	**-**	**8,323**		
Net Block as at April 31, 2025	**-**	**2,491**	**285**	**6,344**	**-**	**-**	**-**	**-**	**-**	**9,121**		

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: 3 NON-CURRENT FINANCIAL ASSETS - INVESTMENTS

(in ₹'000)

Particulars	As at 31/03/2026	As at 31/03/2025
Investment (at Cost)		-
Unquoted		
Other Investment (at cost)	-	-
New India Co-operative (5,000 equity shares of Rs.10/- each)	-	-
SARASWAT CO.OP.BANK (1,000 equity shares of Rs.10/- each)	10	10
NSC	30	30
Indira Vikas Patras	2	2
Kisan Vikas Patras	5	5
Bank Fixed Deposits	13,362.99	
Total	**13,409.99**	**47.00**

3.1 Company has write downs the investments made in C2M Technologies India Limited as there was no realisable value of the investments made by the company and C2M Technologies India Limited showing loss in financial statements since long time.Therefore the value of the holding of C2M technologies Limited in the books is zero.

NOTE: 4 NON-CURRENT TAX ASSETS

Particulars	As at 31/03/2026	As at 31/03/2025
Unsecured, considered good		
Security deposits	-	-
Balance with Revenue Authorities	22,642.31	22,560.67
Other Unsecured Advance /Deposit to others	-	-
Less: Provision for Advances to others	-	-
Total	**22,642.31**	**22,560.67**

NOTE: 5 OTHER NON-CURRENT ASSETS

Particulars	As at 31/03/2026	As at 31/03/2025
Unsecured, considered good		
Capital Advances	2,130.00	2,130.00
Advances other than Capital Advances		
Security deposits	-	-
Others	703.20	339.63
Total	**2,833.20**	**2,469.63**

NOTE: 6 INVENTORIES

Particulars	As at 31/03/2026	As at 31/03/2025
(At lower of cost or Net Realisable Value)		
(As Certified and valued by Management)		
Raw materials	60.09	60.09
Work in progress	36.70	36.70
Finished Goods	56.50	56.50
Total	**153.29**	**153.29**

6.1 Closing Stock of the Shares	**4,137.40**	**953.91**

6.2 Inventories of raw materials, Work in progress and Finished Goods are valued at cost or net realisable value whichever is lower.

NOTE: 7 TRADE RECEIVABLES

Receivables:	As at 31/03/2026	As at 31/03/2025
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	4,345.16	5,427.73
Total	**4,345.16**	**5,427.73**

7.1 Trade receivables include Rs.68,97,962/- (Previous year Rs. 75,69,617/-) amount due from related parties.

NOTE: 8 CASH AND BANK BALANCES

Particulars	As at 31/03/2026	As at 31/03/2025
Balances with banks		
In Fixed Deposit	22.17	22.17
In Current Account	377.72	584.20
Cash on hand	9.07	9.07
Total	**408.96**	**615.44**

NOTE: 9 OTHER FINANCIAL ASSETS

Particulars	As at 31/03/2026	As at 31/03/2025
Unsecured, considered good		
Others	4,556.99	59.73
Total	**4,556.99**	**59.73**

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: 9 SHARE CAPITAL

(in ₹'000)

Particulars	As at 31/03/2026		As at 31/03/2025	
	No.	Amount in rupees	No.	Amount in rupees
AUTHORISED CAPITAL				
Equity shares of Rs.10/- each	20,000	2,00,000	20,000	2,00,000
ISSUED, SUBSCRIBED AND FULLY PAID UP				
At the beginning of the year	15,340	1,53,400	15,340	1,53,400
Add: Shares issued during the year	-	-	-	-
Less: Shares extinguished on buyback	-	-	-	-
Equity shares at the end of the year	**15,340**	**1,53,400**	**15,340**	**1,53,400**

9.2 Details of Preference Share

Particulars	As at 31/03/2026		As at 31/03/2025	
	No.	Amount in rupees	No.	Amount in rupees
AUTHORISED CAPITAL				
20,00,000 Cumulative Non-Convertible Redeemable Preference Shares of Rs.100/- each	2,000	2,00,000	2,000	2,00,000
10,00,000 Cumulative Non-Convertible Redeemable Preference Shares of Rs.100/- each	1,000	1,00,000	1,000	1,00,000
ISSUED, SUBSCRIBED AND FULLY PAID UP				
11,00,000 14% Cumulative Non-Convertible Redeemable Preference Shares of Rs.100/- each	1,100	1,10,000	1,100	1,10,000
4,11,270 15% Cumulative Non-Convertible Redeemable Preference Shares of Rs.100/- each	411	41,127	411	41,127
Total	**1,511**	**1,51,127**	**1,511**	**1,51,127**

9.1 **Rights, Preferences and restrictions attached to equity shares**

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share held and is entitled to dividend, if declared at the Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

9.2 The Company does not have any holding / ultimate holding company.

9 **Particulars and terms of redemption of non-convertible preference shares are as under:**

1. 600,000 14% preference shares of Rs. 100/- each, aggregating to Rs. 60,000,000/- have been allotted on 26th May, 1999 to the Industrial Development Bank of India, redeemable on par after expiry of six years from allotment, i.e. 25th May, 2005;

2. 500,000 14% preference shares of Rs. 100/- each, aggregating to Rs. 50,000,000/- have been allotted on 15th October, 1997 to SICOM Limited, redeemable on par after expiry of five years from allotment, i.e. 15th October, 2002.

3. 200,000 15% preference shares of Rs. 100/- each, aggregating to Rs. 20,000,000/- have been allotted on 16th September, 1997 to Tata Finance Limited, redeemable on par after expiry of five years from allotment, i.e. 15th September, 2002;

4. 100,000 15% preference shares of Rs. 100/- each, aggregating to Rs. 10,000,000/- have been allotted on 12th July, 1997 to BOB Asset Management Company Limited, redeemable on par after expiry of three years (extended by a further period of three years) from allotment, i.e. 11th July, 2003;

5. 50,000 15% preference shares of Rs. 100/- each, aggregating to Rs. 5,000,000/-, have been allotted on 2nd June, 1997 to The Ratnakar Bank Limited, redeemable on par after expiry of six years from allotment, i.e. 1st June, 2003;

6. 30,100 15% preference shares of Rs. 100/- each, aggregating to Rs. 3,010,000/-, have been allotted on2nd June, 1997 to various individuals, redeemable on par after expiry of six years from allotment, i.e. 1st June, 2003;

7. 31,170 15% preference shares of Rs. 100/- each, aggregating to Rs. 3,170,000/-, have been allotted on 8th July, 1997 to various individuals, redeemable on par after expiry of six years from allotment, i.e. 7th July, 2003.

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: 10 OTHER EQUITY

(in ₹'000)

Particulars	**As at 31/03/2026**	**As at 31/03/2025**
(a) Security Premium		
At the beginning of the year	2,92,800.00	2,92,800.00
Add: Addition during the year		-
Less : Deduction made during the year		-
Balance at the end of the year	**2,92,800.00**	**2,92,800.00**
(b) Debenture Redemption Reserve		
At the beginning of the year	20,000.33	20,000.33
Add: Addition during the year		-
Less : Deduction made during the year		-
Balance at the end of the year	**20,000.33**	**20,000.33**
(c) Capital Reserves Account		
At the beginning of the year	22,987.00	22,987.00
Add: Addition during the year		-
Less : Deduction made during the year		-
Balance at the end of the year	**22,987.00**	**22,987.00**
(d) Capital Redemption Reserves		
At the beginning of the year	80,045.00	80,045.00
Add: Addition during the year		-
Less : Deduction made during the year		-
Balance at the end of the year	**80,045.00**	**80,045.00**
(e) Profit & Loss		
At the beginning of the year	-17,10,079.08	-17,08,998.37
Anewera Marketing		-
Doshi Enterprises		-
Mentor Capitalist		-
C2m Technologies India Ltd		-
Add: Addition during the year	-377.31	-1,080.71
Deferred Tax Libilities		-
Less : others	-85.93	-
Less : Reserve on Consolidation		-
Balance at the end of the year	**-17,10,542.32**	**-17,10,079.08**
Total	**-12,94,709.99**	**-12,94,246.74**

NOTE: 11 NON-CURRENT FINANCIAL LIABILITIES - BORROWINGS

Particulars	**As at 31/03/2026**	**As at 31/03/2025**
Loan (Secured)		
From Banks	97,431.92	97,431.92
Term loans from Financial Institutions	4,00,752.52	4,00,752.52
Non Convertible Debentures (NCDs)	50,713.12	50,713.12
Loan Repayable on Demand	4,27,042.28	4,27,042.28
Loan (Unsecured)		
From Related party	11,197.70	11,188.06
Others	23,282.95	6,370.50
Others Outstanding	6,370.50	-
Other Financial Liabilities		
Security Deposit	288.00	288.00
Total	**10,17,078.98**	**9,93,786.39**

11.1 Term loans and working capital facilities availed by the company from various banks and financial institutions were classified as Non-Performing Assets (NPAs) in earlier financial years. The Company has not made any provision for interest on these loans over the years since no communication was received from the lenders regarding the amount of interest provision as the same was classified as NPAs.

NOTE: 12 PROVISIONS - NON CURRENT

Particulars	**As at 31/03/2026**	**As at 31/03/2025**
Provision for Employee benefits		-
Proposed dividend-Preference Shares	12,470.55	12,470.55
Provision for Tax	2,200.81	2,200.81
Other Provision		-
Total	**14,671.36**	**14,671.36**

NOTE: 13 DEFERRED TAX LIABILITIES (NET)

The movement on the deferred tax account is as follows:

Particulars	**As at 31/03/2026**	**As at 31/03/2025**
At the start of the year		-
		-
At the end of year		**-**

NOTE: 14 CURRENT FINANCIAL LIABILITIES - BORROWINGS

Particulars	**As at 31/03/2026**	**As at 31/03/2025**
Unsecured		
From Promoter / Director (Related party)	8,854.29	9,106.51
Others		-
Total	**8,854.29**	**9,106.51**

NOTE: 15 TRADE PAYABLES

Particulars	**As at 31/03/2026**	**As at 31/03/2025**
Micro, Small and Medium Enterprises		-
Others	7,823.82	7,822.81
Total	**7,823.82**	**7,822.81**

Includes payables to related parties -

As at March 31, 2024 and March 31, 2023, there are no outstanding dues to Micro, Small and Medium Enterprises.

NOTE: 16 OTHER CURRENT LIABILITIES

Particulars	**As at 31/03/2026**	**As at 31/03/2025**
Statutory Dues	436.44	468.04
Other liabilities	2,127.30	5,272.14
Total	**2,563.74**	**5,740.18**

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: REVENUE FROM OPERATIONS

(in ₹'000)

Particulars	**Year ended 31/03/2026**	**Year ended 31/03/2025**
Revenue from Operations		-
Total		**-**

NOTE: 17 OTHER INCOME

Particulars	**Year ended 31/03/2026**	**Year ended 31/03/2025**
Rent Income	1,267.44	1,219.20
Others Misc. Income	-	577.41
Stock Sales (Shares)	3,904.48	720.11
Sundry balance written back	0.01	336.52
Misc. Income	112.22	-
Bank Interest Recevied	10.92	-
Interest Received on FD	451.40	-
Dividend	7.70	3 33/40
Total	**5,754.17**	**2,857.06**

NOTE: 18 COST OF MATERIAL CONSUMED

Particulars	**Year ended 31/03/2026**	**Year ended 31/03/2025**
Cost of Material	-	-
Opening Stock	941.46	-
Add : Purchase	6,831.59	1,473.04
Less : Closing Stock	4,137.40	953.91
Total	**3,635.66**	**519.13**

NOTE: 19 CHANGES IN INVENTORIES

Particulars	**Year ended 31/03/2026**	**Year ended 31/03/2025**
Closing Value		
- Finished Goods	56.50	0.06
- Work in Progress	36.70	0.04
Raw Materials	60.09	60.09
Total	153.29	60.18
Opening Value		
- Finished Goods	56.50	56.50
- Work in Progress	36.70	36.70
Raw Materials	60.09	60.09
Total	153.29	153.29
Difference	**-**	**93.11**

NOTE: 20 EMPLOYEE BENEFIT EXPENSES

Particulars	**Year ended 31/03/2026**	**Year ended 31/03/2025**
Salaries, Wages and Bonus	466.25	460.00
Staff Welfare Expenses		0.47
Total	**466.25**	**460.47**

NOTE: 21 FINANCE COST

Particulars	**Year ended 31/03/2026**	**Year ended 31/03/2025**
Bank Charges		0.30
Total		**0.30**

NOTE: 22 OTHER EXPENSES

Particulars	**Year ended 31/03/2026**	**Year ended 31/03/2025**
Postage and Courier Expenses	0.73	0.15
Listing Fees	850.00	600.00
Fees, Rates and Taxes	10.94	37.60
Internet Charges/Cloud Expenses		-
Depository Services Charges (shares)		24.90
Retainership Fees	167.60	170.00
Share Transcation - Purchase		-
Repair and Maintenance		1,181.08
- Factory		-
- Machinary and Others		-
Advertisement Expenses	84.42	46.18
Audit Fees	57.08	54.72
Professional Fees	30.00	-
Printing and Stationary	1.54	8.12
Miscellanious Expenses		1.45
Bad Debts/ Sundry Balance written off	-	0.12
Travelling / Conveyance Expenses	7.12	11.08
Electricity Expenses	1.76	2.90
Share Transcation Charges		2.88
Other Bank Interest Charges	16.49	2.83
Website Expenses	3.72	3.31
Total	**1,231.40**	**2,147.32**

Payment to Auditors

Particulars	**Year ended 31/03/2026**	**Year ended 31/03/2025**
Audit Fees	57.08	55

Notes Forming part of Financial Statements for the year ended 31st March, 2026

NOTE: No provision for tax, both under normal provisions & provisions of Section 115JB, Minimum Alternate Tax (MAT) has been due to loss. Therefore, no tax has been provided on the same.

NOTE: **COMMITMENTS AND OBLIGATIONS**

(in ₹)

Particulars	As at 31/03/2026	As at 31/03/2025
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	0.00	0.00

NOTE: **CONTINGENT LIABILITIES**

1 Contingent liabilities, if any, are disclosed in the notes on accounts. Provision is made in the accounts in respect of those contingencies which are likely to materialize into liabilities after the year-end till the adoption of accounts by the Board of Directors and which have material effect on the position stated in the Balance Sheet and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

(in ₹)

Particulars	As at 31/03/2026	As at 31/03/2025
Dividend on 15% cumulative non-convertible redeemable preference shares	9,338	9,338
14% cumulative non-convertible redeemable preference shares	32,200	32,200
Claims not acknowledged as debts		
GIDDC	809	809
Interest on Debenture prematurely redeemed & held by UTI	60,840	60,840
TOTAL	**1,03,187**	**1,03,187**

2 **Contingent Liabilities not provided for in respect of**

1. Provision for Gratuity (not included as it is incremental liability)
2. Claims against the Company not acknowledged as debts
4.The Income tax assessments of the company been completed upto Assessment Year 1999-2000 and block assessment upto 1995 and block assessment 1996-2001. The demand raised by the Income Tax Department in respect thereof is Rs. 111.57 lacs and Rs 2272.27 lacs which are under dispute. The disputed matters are pending in appeal and order given effect pending from the IT Deparment
5.Liabilities in respect of Daman Electricity Board disputed.
6. Liabilities in respect of Daman Gram Panchyat disputed.
7. Liabilities in respect of GIDDC disputed.
8. Liabilities in respect of Customs disputed &appeal .
9. Liabilities in respect of DGFT disputed & appeal.
10. Liabilities in respect of Dividend and Dividend distribution Tax Rs 22,00,807/- disputed
11. Liabilities in respect of Investor Education & Protection Fund disputed.
12. Liabilities in respect of redemption of Debenture and Interest thereof
13. Liabilities in respect of redemption of debenture held by UTI & LIC
14. Liabilities in respect of Factory License/ Weights & Measurement Dept

NOTE: **EARNINGS PER SHARE (EPS)**

(in ₹'000)

Particulars	As at 31/03/2026	As at 31/03/2025
Basic & Diluted EPS		
Profit/(loss) for the year of the Company	-1,080	-23,53,932
Weighted average number of equity shares	15,340	15,340
Nominal value of equity shares (in Rs.)	10	10
Earnings per equity share (in Rs.)		
Basic & Diluted	-0.07	-153.45

NOTE: **MICRO AND SMALL ENTERPRISES**

As per information available with the management, the dues payable to enterprises covered under "The Micro, Small and Medium Enterprises Development Act, 2006" are as follows:

(in ₹'000)

Particulars	Year ended 31/03/2026		Year ended 31/03/2025	
	Principal	Interest	Principal	Interest
Amount due to vendors	0.00	0.00	0.00	0.00
Principal amount paid beyond the appointed date	0.00	0.00	0.00	0.00
Interest under normal credit terms				
Accrued and unpaid during the year	0.00	0.00	0.00	0.00
Total interest payable -				
Accrued and unpaid during the year	0.00	0.00	0.00	0.00

This has been determined on the basis of responses received from vendors on specific confirmation sought by the Company.

NOTE: Previous year's figures have been regrouped wherever necessary to make them comparable with those of the current year.

NOTE: Earnings and Expenditure in Foreign Currency

Particulars	As at 31/03/2026	As at 31/03/2025
CIF Value of Exports	NIL	NIL
Travelling Expenses	NIL	NIL
FOB Value of Exports - Expenditure	NIL	NIL

NOTE: None of the current employees qualify to receive any termination benefits. None of the employees in the year 22-23 have completed a year and therefore are liable to receive any benefits including bonus. Hence no provision has been made for the same.

NOTE: CSR is not applicable to the company since it does not meet the criteria defined under Section 135 of the Companies Act, 2013. For calculation of net profit, a reference to Section 198 of the Companies Act, 2013 is made. Clause 3(c) excludes profits of a capital nature from the net profit calculation and Clause 3(e) excludes any change in carrying amounts of assets and liabilities. for the applicability of CSR. Therefore the CSR provision is not applicable to the company.

NOTE: The company was into three segments of weighing scales, software and packaged drinking water. In absence of business, segment reporting disclosure as required under IND AS 108 is not provided.

NOTE: During the year, the company has undertaken the process of revoking its supension with the exchanges and has also filed a restructuring scheme with NCLT. The management is confident of reviving and renewing the company after its restructuring exercise. It is the management's view that the company is and will continue to remain a going concern.

NOTE: All the borrowings of the Company from Banks & Financial Institutions as at 31st March, 2023 are subject to confirmation & reconciliation. The Company has not received any communcation from the banks as to the amount outstanding as at 31st March, 2022.

NOTE: All the borrowings of the company became Non-Performing Assets (NPAs) in the financial year 2003-04, The only communication received from the lenders during this tenure has been accounted for in our books. The lenders have not provided any communication regarding interest on the above loans since 2004, and therefore the company has not reflected the interest expense in its books.
The Company has also filed a counter claim on the bankers for not disbursing the committed funds thereby putting the project in jeopardy.

In terms of our Report attachec
For Gada Chheda & Co. LLP
Chartered Accountants

sd/
Ronak Gada
Designated Partner
M No : 146825
FRN No. W100059
Place : Mumbai
Date : 28th May 2026

For and on behalf of the board

sd/
Vikram Doshi
Managing Director

sd/
Leena Doshi
Director

sd/
Sanjay Nimbalkar
CFO

Place : Mumbai
Date : 28th May 2026

Atcom Technologies Limited
Ratio Statement

Sr.No.	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason
a	Current Ratio	6,243	9,107	0.69	0.45	51.04	N.A
b	Debt-Equity Ratio	9,93,786	(9,89,720)	-1.00	-0.77	30.62	N.A
c	Debt Service Coverage Ratio	-	9,107	0.00	0.00	#DIV/0!	N.A
d	Return on Equity Ratio	(1,080)	(9,89,720)	0.11%	-5.17%	-1.02	Decrease In Turnover
e	Inventory turnover ratio	-	153	0.00	0.16	-100.00	N.A
f	Trade Receivables turnover ratio	-	5,428	0.00	0.00	-100.00	N.A
g	Trade payables turnover ratio	-	7,823	0.00	0.00	#DIV/0!	N.A
h	Net capital turnover ratio	-	(2,863)	0.00	#REF!	#REF!	N.A
i	Net profit ratio	(1,080)	0.00	#DIV/0!	-9747.13%	#DIV/0!	N.A
j	Return on Capital employed	(1,079)	(9,89,720)	0.00	0.18%	-40.10	Increase In Loss