G. C. Patel & Co.

102, Summer Villa Chs., 7th Road, Near Hdfc Bank ATM, Santacruz (East), Mumbai 400055.

Auditor's Report on Quarterly financial results and year to date results pursuant to Regulation 33 of SEBI(LODR), 2015

To,
The Board of Directors
Atcom Technologies Limited

Place: Mumbai

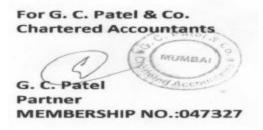
Date: May 27, 2017

- 1. We have audited the standalone financial results of **Atcom Technologies Limited** for the quarter **ended Mar 31,2017**, and the year to date results uptil Mar 31, 2017 being submitted by the company pursuant to requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been compiled from related Ind AS financial statements prepared in accordance with Ind AS standards specified under Section 133 of the Companies Act, 2013 read with the rules and accounting principles generally accepted in India. Our responsibility is to express an opinion on these results based on the audit of these results.
- 3. We conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance as to whether the statement is free from material misstatement. An audit includes examining on a test basis, evidence for the amounts disclosed as financial results. An audit also includes assessing accounting principles used and significant estimates made by management. We believe that our audit provides reasonable basis for our opinion.

- 4. The figures for the quarter ended Mar 31, 2017 were subjected to a limited review and were derived from the difference between the audited figures of the year ended Mar 31, 2017 and the year to date figures of Dec 31, 2016.
- 5. In our opinion and to the best of our information and according to the explanations given to us in the statement:
- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 in this regard;

and

ii) give a true and fair view of the Net profit, total comprehensive income and other financial information for the year ended March 31, 2017.



G. C. Patel & Co.

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Auditor's Report on Quarterly financial results and year to date results pursuant to Regulation 33 of SEBI(LODR), 2015

To,
The Board of Directors
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Place: Mumbai

Date: May 27, 2017

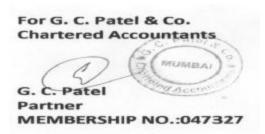
- 1. We have audited the consolidated financial results of **Atcom Technologies Limited and its subsidary** for the quarter **ended Mar 31,2017**, and the year to date results uptil Mar 31, 2017 being submitted by the holding company pursuant to requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 2. This statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors and has been compiled from related Ind AS financial statements prepared in accordance with Ind AS standards specified under Section 133 of the Companies Act, 2013 read with the rules and accounting principles generally accepted in India. Our responsibility is to express an opinion on these consolidated results included in the financial statements of the holding company.
- 3. We conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance as to whether the consolidated statement is free from material misstatement. An audit includes examining on a test basis, evidence for the amounts disclosed as financial results. An audit also includes

assessing accounting principles used and significant estimates made by management. We believe that our audit provides reasonable basis for our opinion.

- 4. The subsidiary of Atcom Technologies Limited is C2M Technologies India Pvt Ltd.
- 5. In our opinion and to the best of our information and according to the explanations given to us in the statement:
- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 in this regard;

and

ii) give a true and fair view of the consolidated loss and other financial information for the year ended March 31, 2017.





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