

Limited Review Report

To,
The Board of Directors
Atcom Technologies Limited

Place: Mumbai

Date: Nov 11, 2017

1. We have reviewed the accompanying statement of unaudited financial results of **Atcom Technologies Limited** for the quarter **ended Sep 30,2017**, being submitted by the company pursuant to requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 . This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at their **meeting held on Nov 11, 2017**. Our responsibility is to issue a report on these based on our review.

2. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by 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 from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedures applied to financial data thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results **for the quarter ended Sep 30,2017** prepared in

accordance with the generally applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. C. Patel & Co.
Chartered Accountants



G. C. Patel
Partner
MEMBERSHIP NO.:047327



Atcom Technologies Limited
 Regd Office: 8 Lohand Industrial Estate, 14 B, D, Ambekar Road, Mumbai 400 085, The
 No: 22-24127502 Pan No: 22-24127502
 CIN No: L15009MH1989PL2054334 EICD: atcom1989000@gmail.com Website: www.atcom.co.in
UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2017

Sl. No.	Particulars	Quarter Ended		Half Year Ended		Year Ended
		30.09.2017	30.06.2017	30.09.2016	30.03.2017	
1	Revenue From Operations	1.32	1.38	5.22	2.42	1.51
2	Other Income	0.28	0.15	0.29	0.91	0.09
3	Gain/ Loss	1.60	1.54	0.50	3.01	1.60
4	Expenses					
5	Cost of material Consumed	0.10	-	-	0.10	-
6	Depreciation of Fixed Assets	0.42	0.22	0.81	0.74	1.09
7	Employee Benefit Expense	0.61	0.03	0.51	1.05	1.10
8	Finance Cost	-	-	-	-	2.83
9	Depreciation & Amortisation Expense	5.11	5.14	10.22	10.26	30.32
10	Other Expense	0.20	0.22	0.30	0.30	1.30
11	Profit before Exceptional Items and extraordinary Items and tax	4.88	6.10	12.88	12.88	37.84
12	Exceptional Items	(4.88)	(4.60)	(5.00)	(4.62)	(13.54)
13	Profit before extraordinary Items and tax	(0.00)	(0.49)	(0.12)	(0.49)	(13.24)
14	Extraordinary Items	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
15	Profit before tax	(0.00)	(0.49)	(0.12)	(0.49)	(13.24)
16	Current tax	-	-	-	-	-
17	Deferred Tax	-	-	-	-	-
18	Net Profit/loss for the period (including extraordinary items)	(0.00)	(0.49)	(0.12)	(0.49)	(13.24)
19	Profit/Loss from discontinued operations before tax	-	-	-	-	-
20	Tax expense of discontinued operations	-	-	-	-	-
21	Net Profit/loss from discontinued operations after tax	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
22	Net Profit/loss for the period	(0.00)	(0.49)	(0.12)	(0.49)	(13.24)
23	Revenue From Operations	1.32	1.38	5.22	2.42	1.51
24	Other Income	0.28	0.15	0.29	0.91	0.09
25	Gain/ Loss	1.60	1.54	0.50	3.01	1.60
26	Expenses					
27	Cost of material Consumed	0.10	-	-	0.10	-
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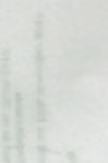
Alcon Technologies Limited
STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2017

Particulars		30.09.2017	31.03.2017
		(Rupees)	(Rupees)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital		
	(b) Reserves and surplus	5,091.27	3,294.27
	(c) Money received against share warrants	115,803.30	1,491.48
2	Share application money pending allotment		
3	Non-current liabilities		
	(a) Long-term borrowings		
	(b) Deferred tax liabilities (net)	11,893.75	11,893.95
	(c) Other long-term liabilities	524.16	650.33
	(d) Long-term provisions		
4	Current liabilities		
	(a) Short-term borrowings		
	(b) Trade payables		
	(c) Other current liabilities	297.56	294.34
	(d) Short-term provisions	146.97	146.96
	TOTAL	246.17	272.61
B	ASSETS		
1	Non-current assets		
	(a) Plant assets		
	(b) Intangible assets		
	(c) Intangible assets	207.23	207.87
	(d) Capital work-in-progress		
	(e) Intangible assets under development		
	(f) Fixed assets held for sale		
	(g) Non-current investments		
	(h) Deferred tax assets (net)	0.87	0.87
	(i) Long-term loans and advances		
	(j) Other non-current assets	236.74	238.90
2	Current assets		
	(a) Current investments		
	(b) Inventories		
	(c) Trade receivables	7.01	6.93
	(d) Cash and cash equivalents	89.37	108.38
	(e) Short-term loans and advances	0.99	0.78
	(f) Other current assets		
	TOTAL	246.17	272.61



Notes:

- 1) The Company's liability falls within a single business segment i.e. Manufacture of Highing Bales and Tracing Related Items. Hence segment-wise reporting is not applicable.
- 2) The results have been reviewed by the Audit Committee and taken on record by the Board at its meeting held on 11th November, 2017. The statutory auditors have reviewed a limited review of the above and the Company is compliant with IAS 48 as required by the IASB standards. Previous years figures represent a limited review of the statements in balance of 01.01.17 to 31.03.17. Detailed Tax and Finance statements for MTD Credit Defaulted are attached as an annexure to the financial statements.
- 3) Previous period/year figures are highlighted in shaded wherever applicable in the tables in current period financials.



Place: Mumbai
Date: 13.11.2017

Particulars	2017		2016		2015		2014		2013		2012		2011		2010	
	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS	IN INR LAKHS
1. Revenue	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
2. Cost of Sales	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500
3. Gross Profit	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500
4. Operating Expenses	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200
5. Operating Profit	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300
6. Finance Income	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
7. Finance Expenses	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
8. Profit Before Tax	350	350	350	350	350	350	350	350	350	350	350	350	350	350	350	350
9. Tax Expense	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
10. Profit After Tax	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300
11. Dividend Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12. Retained Earnings	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300
13. Total Assets	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
14. Total Liabilities	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000

