

Date: May 15, 2025

To,  
National Stock Exchange of India Limited,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400051  
Symbol: ATALREAL

BSE Limited,  
25<sup>th</sup> Floor,  
Phiroz Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001  
Script Code: 543911

**Subject: Outcome of Board Meeting held on Thursday, May 15, 2025 pursuant to provisions Regulation 29 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to provisions Regulation 29 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III, we wish to inform you that the Board of Directors at its meeting held today, i.e. on Thursday, May 15, 2025 at 04:30 pm and concluded at 06:15 p.m. at the registered office of the company inter alia, considered and approved the following:

1. Considered and approved the Audited Financial Statements for the Quarter and year ended March 31, 2025 along with limited review report of the auditor are enclosed herewith as **Annexure A** for your record. These results are also being uploaded on the Company's website at [www.atalrealtech.com](http://www.atalrealtech.com).
2. Considered and approved the Incorporation of Wholly Owned Subsidiary for Real-estate Business. The details of which are enclosed herewith as **Annexure B**.
3. Considered and approved fund raising of upto Rs. 50 Crores by way of further public issue, debt issue, rights issue, share warrants, ADRs, preferential issue, private placement, qualified institutions placement ("QIP"), or any other permissible mode, subject to shareholders approval in accordance with the provisions of Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as per list placed in **Annexure C**.
4. Approved Postal Ballot Notice to sought approval of members for raising of capital upto Rs. 50 crores through permissible modes in accordance with the provisions of Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.
5. Approved the appointment of M/s. BKSK & Associates, Nashik as an Internal Auditor of the Company, details of which are enclosed herewith as **Annexure D**.



6. Approved the appointment of M/s. Akshay R Birla & Associates, Jalgaon as a Secretarial Auditor of the Company, details of which are enclosed herewith as **Annexure E.**

The Meeting commenced at 04.30 p.m. and concluded at 06.15 p.m.

Kindly take the information on record.

Thanking You

For Atal Realtech Limited

VIJAYGOPAL

PARASRAM ATAL

Digitally signed by  
VIJAYGOPAL PARASRAM  
ATAL  
Date: 2025.05.15 18:41:10  
+05'30'



Mr. Vijaygopal Parasram Atal  
Managing Director  
DIN: 00126667

Date: 15/05/2025

Place: Nashik





## Independent Auditor's Report

**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Atal Realtech Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To

The Board of Directors of  
Atal Realtech Limited

### REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

#### OPINION

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Atal Realtech Limited** (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- I. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- II. give a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

#### BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



#### ● BRANCH OFFICES ●

**NASHIK** : S-6, Utility Center, Sharanpur Road, Nashik - 422 002 ☎ : 0253 - 2317191.

**PUNE** : Flat No.: 01, 1st Floor, Classic Apartment, In Front of Reshma Society, RK Wine Galli, Satara Road, Bibewadi, Pune - 411 043 ☎ : 9403737373.



## **MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL RESULTS**

The Statement has been prepared on the basis of the standalone annual financial statements.

The Board of Directors and the Management of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL RESULTS**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

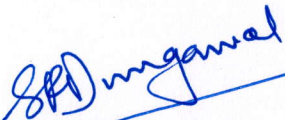




#### OTHER MATTER

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For A. S. Bedmutha & Co.  
Chartered Accountants  
FRN: 101067W



**Smruti R. Dungarwal**  
Partner

Membership No: 144801

Place: Nashik

Date: May 15, 2025

UDIN: 25144801BMUKUQ8919





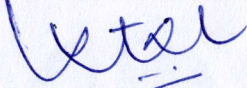
# ATAL REALTECH LIMITED

CIN: L45400MH2012PLC234941

AUDITED BALANCE SHEET AS AT MARCH 31, 2025

Sr. No	Particulars	As at March 31, 2025	As at March 31, 2024
		Rs.	Rs.
<b>A.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
(a)	Property Plant Equipment	449.86	390.24
(b)	Financial Assets		
	(i) Investments	-	-
	(ii) Loans		
	(iii) Other	902.39	405.13
(c)	Deferred Tax Assets (Net)	77.45	11.57
(d)	Other Non-Current Assets	147.10	197.37
	<b>Total Non-Current Assets</b>	<b>1,576.82</b>	<b>1,004.31</b>
<b>2</b>	<b>Current Assets</b>		
(a)	Inventories	5,799.77	3,298.60
(b)	Financial Assets		
	(i) Investment	-	-
	(ii) Trade Receivables	287.65	788.42
	(iii) Cash and Cash Equivalents	791.05	22.48
	(iv) Loans	19.01	213.67
	(v) Other	488.89	427.55
(c)	Current Tax Assets (net)	-	1.36
(d)	Other Current Assets	-	-
	<b>Total Current Assets</b>	<b>7,386.37</b>	<b>4,752.07</b>
	<b>Total Assets</b>	<b>8,963.19</b>	<b>5,756.37</b>
<b>B.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
(a)	Equity Share Capital	2,220.30	1,480.20
(b)	Other Equity	4,509.27	2,291.03
	<b>Equity</b>	<b>6,729.57</b>	<b>3,771.23</b>
<b>2</b>	<b>Liabilities</b>		
<b>2.1.</b>	<b>Non-Current Liabilities</b>		
(a)	Financial Liabilities		
	(i) Borrowings	92.81	163.03
	(ii) Other financial Liabilities	<b>141.06</b>	<b>56.84</b>
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Provisions	-	-
(d)	Other Non-Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>233.87</b>	<b>219.87</b>
<b>2.2</b>	<b>Current Liabilities</b>		
(a)	Financial Liabilities		
	(i) Borrowings	1,490.35	757.52
	(ii) Trade Payables	87.22	147.30
	(iii) Other Financial Liabilities	-	-
(b)	Other Current Liabilities	372.28	811.21
(c)	Provisions	46.14	49.24
(d)	Current Tax Liabilities (net)	3.76	-
	<b>Total Current Liabilities</b>	<b>1,999.75</b>	<b>1,765.27</b>
	<b>Total Equity and Liabilities</b>	<b>8,963.19</b>	<b>5,756.37</b>

For Atal Realtech Limited



Mr. Vijaygopal Atal  
Managing Director





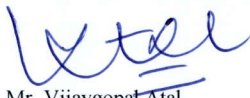
## ATAL REALTECH LIMITED

CIN: L45400MH2012PLC234941

### STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Sr. No	Particulars	Quarter Ended			Year Ended	Year Ended
		31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
		Audited	Unaudited	Audited	Audited	Audited
	<b>INCOME</b>					
I	Revenue from operations	4,369.07	2,012.04	2,454.21	9,572.83	4,082.57
II	Other Income	(17.12)	4.32	4.06	19.08	13.03
III	<b>Total Income</b>	<b>4,351.94</b>	<b>2,016.36</b>	<b>2,458.27</b>	<b>9,591.91</b>	<b>4,095.60</b>
	<b>EXPENDITURE</b>					
IV	Purchase of Materials	520.51	787.55	342.48	3,774.86	1,302.71
	Direct Expenses	3,130.68	1,801.03	2,040.19	6,820.19	2,780.13
	Changes in Inventory of Finished Goods, Stock in Trade and Work in Progress	119.72	(912.85)	(339.45)	(2,501.17)	(859.66)
	Employee Benefits Expenses	65.72	78.48	53.65	252.33	204.03
	Financial Costs	98.27	46.82	40.87	227.69	169.70
	Depreciation and Amortization Expense	29.52	18.78	34.35	79.74	44.74
	Other Expenses	320.15	59.74	90.95	464.91	138.23
	<b>Total Expenses</b>	<b>4,284.56</b>	<b>1,879.56</b>	<b>2,263.04</b>	<b>9,118.55</b>	<b>3,779.89</b>
V	<b>Profit before tax</b>	<b>67.39</b>	<b>136.79</b>	<b>195.23</b>	<b>473.36</b>	<b>315.71</b>
VI	<b>Tax expense:</b>					
	(1) Current tax	86.74	33.55	65.45	188.74	88.81
	(2) Deferred tax liability / (asset)	(64.88)	0.09	(6.39)	(65.88)	(0.55)
	(3) Previous Year Tax Adjustment	(3.81)	0.32	12.86	(3.81)	12.98
VII	<b>Profit/(Loss) for the year</b>	<b>49.33</b>	<b>102.84</b>	<b>123.31</b>	<b>354.31</b>	<b>214.46</b>
VIII	<b>Other Comprehensive Income / (Loss)</b>					
	<u>Item that will not be subsequently reclassified to profit or loss</u>					
	Remeasurement of Defined Benefit Plan	13.68	-	(0.54)	13.68	(0.54)
	Fair Value Measurement of Investments	-	-	-	-	-
	Income tax effect relating to items that will not be subsequently reclassified to profit or loss:	-	-	-	-	-
	<u>Item that may be subsequently reclassified to profit or loss</u>					
	Income Tax relating to Item that will be subsequently reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income / (Loss) of the year</b>	<b>13.68</b>	<b>-</b>	<b>(0.54)</b>	<b>13.68</b>	<b>(0.54)</b>
IX	<b>Total Comprehensive Income / (Loss) of the year</b>	<b>63.01</b>	<b>102.84</b>	<b>122.77</b>	<b>367.99</b>	<b>213.92</b>
X	<b>EPS (face value of Rs.2/- each) Basic and Diluted (Rs)</b>	<b>0.09</b>	<b>0.09</b>	<b>0.17</b>	<b>0.50</b>	<b>0.29</b>

For Atal Realtech Limited



Mr. Vijaygopal Atal  
Managing Director  
15-05-2025





## Atal Realtech Limited

CIN: L45400MH2012PLC234941

### AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

Particulars	31-Mar-25	31-Mar-24
<b>(1) Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax	473.36	315.71
<u>Adjustments for:</u>		
Depreciation and amortisation	79.74	44.74
Finance costs	227.69	169.70
Other Comprehensive Income	13.68	(0.54)
Operating profit / (loss) before working capital changes	<b>794.48</b>	<b>529.62</b>
<u>Changes in working capital:</u>		
Decrease / (Increase) in Inventories	(2,501.17)	(859.66)
Decrease / (Increase) in Trade Receivables	500.76	(34.52)
Decrease / (Increase) in Short-term loans and advances	194.66	(191.60)
Decrease / (Increase) in Other current assets	1.36	94.71
Decrease / (Increase) in Other Current Financial Assets	(61.35)	(210.38)
Decrease / (Increase) in Other Non-Current Financial Assets	(497.27)	313.44
Decrease / (Increase) in Long-term loans and advances	-	-
Increase / (Decrease) in Long-term liabilities	84.22	29.90
Increase / (Decrease) in Long-term provisions	-	-
Increase / (Decrease) in Short-term borrowings	732.83	(124.40)
Increase / (Decrease) in Trade Payables	(60.08)	85.68
Increase / (Decrease) in Other current liabilities	(438.93)	713.67
Increase / (Decrease) in Short-term provisions	(3.10)	(77.59)
Increase / (Decrease) in Current tax liabilities	3.76	
Cash generated from operations	(1,249.83)	268.89
Income-tax paid	184.93	101.80
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(1,434.77)</b>	<b>167.09</b>
<b>(2) Cash flow from investing activities</b>		
Purchase of fixed assets	(139.37)	(88.16)
Proceeds from sale of fixed assets	-	-
Business advances received back	50.27	(10.89)
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(89.10)</b>	<b>(99.06)</b>
<b>(3) Cash flow from financing activities</b>		
Proceeds from issue of equity shares	740.10	-
Proceeds / (Repayment) from long-term borrowings	(70.22)	(77.22)
Finance cost	(227.69)	(169.70)
Securities premium on right issue	1,850.25	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>2,292.43</b>	<b>(246.93)</b>
<b>(4) Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>768.57</b>	<b>(178.89)</b>
<b>(5) Cash and cash equivalents as at the beginning of period</b>	<b>22.48</b>	<b>201.37</b>
<b>(6) Cash and cash equivalents as at the end of period</b>	<b>791.05</b>	<b>22.48</b>

**Atal Realtech Limited**  
**Note on Operating Segments**

Information given in accordance with the requirements of Ind AS 108 on Operating Segments:

**Business Segment**

The chief operating decision maker (CODM) has identified two primary business segments viz. Works Contract/ Government Contracting and Real Estate business.

These segments have been identified and reported taking into account the nature of the products / services, the differing risks and returns, the organisational structure and internal business reporting system.

1. Revenue and expenses have been identified to a segment on the basis of direct relationship to operating activities of the segment. Expenditure which are not directly identifiable but has a relationship to the operating activities of the segment are allocated on a reasonable basis

2. Inter segment transfer consists of material, labour and overhead which are recorded at cost.

Information given in accordance with the requirements of Ind AS 108 on Operating Segments on the basis of Standalone Financials

Sr. No.	Particulars	Quarter ended		Year ended	Year ended
		March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
1	<b>Segment Value of Sales and Services (Revenue)</b>				
	- Works Contract/ / Government Contracting	4,366.53	2,454.21	9,552.97	4,082.57
	- Real Estate business	2.54	-	19.86	-
	<b>Gross Value of Sales and Services</b>	<b>4,369.07</b>	<b>2,454.21</b>	<b>9,572.83</b>	<b>4,082.57</b>
	Less: Inter Segment Revenue	-	-	-	-
	<b>External Revenue of Sales and Services</b>	<b>4,369.07</b>	<b>2,454.21</b>	<b>9,572.83</b>	<b>4,082.57</b>
	Other Revenue	(17.12)	4.06	19.08	13.03
	<b>Total Revenue of Sales and Services</b>	<b>4,351.94</b>	<b>2,458.27</b>	<b>9,591.91</b>	<b>4,095.60</b>
2	<b>Segment Results (EBITDA)</b>				-
	- Works Contract/ / Government Contracting	(1,568.46)	270.45	767.10	530.16
	- Real Estate business	1,763.64	-	13.70	-
	<b>Total Segment Results (EBITDA)</b>	<b>195.18</b>	<b>270.45</b>	<b>780.80</b>	<b>530.16</b>
3	<b>Finance Costs</b>	<b>98.27</b>	<b>40.87</b>	<b>227.69</b>	<b>169.70</b>
4	<b>Profit Before Exceptional Item and Tax</b>	<b>67.39</b>	<b>195.23</b>	<b>473.37</b>	<b>315.71</b>
	Exceptional Item (Net of Taxes)	-	-	-	-
	<b>Profit Before Tax</b>	<b>67.39</b>	<b>195.23</b>	<b>473.37</b>	<b>315.71</b>
	(i) Current Tax	86.74	65.45	188.74	88.81
	(ii) Previous Tax	(3.81)	12.86	(3.81)	(0.55)
	(iii) Deferred Tax	(64.88)	(6.39)	(65.88)	12.98
	<b>Profit After Tax</b>	<b>49.33</b>	<b>123.31</b>	<b>354.31</b>	<b>214.46</b>
4	<b>Segment Assets</b>				
	- Works Contract/ / Government Contracting	7,184.83	5,756.37	7,184.83	5,756.37
	- Real Estate business	1,778.36	-	1,778.36	-
	Less: Inter Company Transfer	-	-	-	-
	<b>Total Segment Assets</b>	<b>8,963.19</b>	<b>5,756.37</b>	<b>8,963.19</b>	<b>5,756.37</b>
5	<b>Segment Liabilities</b>				-
	- Works Contract/ / Government Contracting	2,231.50	1,985.14	2,231.50	1,985.14
	- Real Estate business	2.12	-	2.12	-
	Less: Inter Company Transfer	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>2,233.62</b>	<b>1,985.14</b>	<b>2,233.62</b>	<b>1,985.14</b>

For Atal Realtech Limited



**Mr. Vijaygopal Atal**  
Managing Director  
15-05-2025



☎ 0253-2993859    ✉ info@atalrealtech.com | atalrealtech@gmail.com    🌐 www.atalrealtech.com

📍 Office No. B 406, Third Floor, ABH Capital, OPP. Ramayan Bunglow, Sharanpur Road, Near Rajiv Gandhi Bhavan, Nashik, Maharashtra, India, 422005




Atal Realtech Limited

Additional information pursuant to Regulation 52(4) and 54(3) of the Securities Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended for Standalone Financials as at and for the Year ended 31st March ,2025

Particulars	Quarter ended as on March 31, 2025	Quarter ended as on March 31, 2024	Year ended as on March 31, 2025	Year ended as on March 31, 2024
<b>Debt-equity ratio</b> (Total Debt/Total Equity)	0.24	0.24	0.24	0.24
<b>Debt service coverage ratio</b> (Earnings before Interest, tax and exceptional items/ Interest expense + Principal repayments made during the period for long term loans)	1.55	0.23	2.68	2.35
<b>Interest service coverage ratio</b> (Earnings before Interest, tax and exceptional items/ Interest expense)	1.69	5.78	3.08	2.86
<b>Current ratio</b> (Current assets/Current liabilities)	3.69	2.69	3.69	2.69
<b>Long term debt to working capital</b> (Non-current borrowings / Current assets less current liabilities excluding current maturities of long term borrowings)	0.02	0.05	0.02	0.06
<b>Current liability ratio</b> (Total current liabilities/ Total liabilities)	0.90	0.89	0.90	0.89
<b>Total debts to total assets</b> (Total debt/ Total assets)	0.18	0.16	0.18	0.16
<b>Debtor turnover (in days)</b> (Average trade receivables / Total revenue*365)	39.52	5.27	20.51	68.95
<b>Operating margin ( in %)</b> Earnings before income, tax and exceptional items less other income / Total revenue from operations)	4.47%	7.78%	8.16%	12.99%
<b>Net profit margin (in %)</b> (Earnings after tax and exceptional items / Total revenue from operations)	1.13%	5.03%	3.70%	5.25%
<b>Net worth</b> (Equity share capital and other equity)	6,730	3771	6,730	3,771
Bad debts to account receivable ratio	NA	NA	NA	NA
Inventory turnover	NA	279.73	173.45	256.48
Debenture Redemption Reserve	NA	NA	NA	NA
Capital Redemption Reserve	NA	NA	NA	NA
Outstanding Redeemable Preference shares	NA	NA	NA	NA

For Atal Realtech Limited

  
Mr. Vijaygopal Atal  
Managing Director  
15-05-2025



Notes:	
1	The above unaudited financial results and statement of Assets & Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 15th May ,2025.
2	<p>The Company adopted Indian Accounting Standard ("Ind AS") and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.</p> <p>The Company has for the first time adopted Ind AS with a transition date of April 1, 2022 and with a financial year beginning from April 1, 2023.</p> <p>The Limited Review Report (in the format as prescribed by SEBI through its circular CIR/CFD/CMD1/44/2019 dated 29th March, 2019) is annexed hereto alongwith the unaudited standalone and consolidated financial results. These results have been prepared in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI</p>
3	The Company during this full year has not received any complaint from its Registrar & Share Transfer Agent.
4	On September 24, 2024, the Company has made an allotment of 3,70,05,000 Equity Shares of face value of Rs.2/-each at a price of Rs. 7/-per share (including premium of Rs. 5/-per share) aggregating to Rs. 2590.35 lakh to shareholders of the Company on Rights Basis. Consequent to the said allotment, the total paid up Equity Share Capital of the Company stands increased to Rs. 2220.30 lakh comprising of 11,10,15,000 Equity Shares. The Equity Shares issued & allotted as aforesaid rank pari-passu with the existing equity shares of the Company in all respect.
5	The company has a reportable segment in line with the Indian Accounting Standard 108 (Ind AS 108) "Operating Segments" issued by the Institute of Chartered Accountants of India and the same has been disclosed separately.
6	The figures have been regrouped and/ or rearranged wherever considered necessary.

For Atal Realtech Limited



**Mr. Vijaygopal Atal**  
Managing Director  
15-05-2025





**Annexure B**

**Incorporation of a Wholly-Owned Subsidiary of the Company**

Sr No.	Particulars	Details
1	Name of the target entity, details in brief such as size, turnover etc.	<p>The name of the proposed Wholly-owned Subsidiary ("WOS") will be "Atal Realty Limited" or as may be approved by the Ministry of Corporate Affairs ("MCA"), Government of India. The necessary update will be given once the Wholly-owned Subsidiary is incorporated.</p> <p>Size/Turnover: Not applicable</p>
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	<p>The proposed wholly-owned Subsidiary will be a related party of the Company upon incorporation thereof. Save and except as mentioned above, the promoter/promoter group/ group companies are not interested in the proposed Wholly-owned Subsidiary.</p>
3	Industry to which the entity being acquired belongs;	Real-estate.
4	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	<p>The Wholly Owned Subsidiary once incorporated in India shall carry out business in the field of Real-estate. The business of the proposed WOS is not outside the main line of business of the Company.</p>
5	Brief details of any governmental or regulatory approvals required for the acquisition;	<p>Necessary regulatory approval / compliance for incorporating Wholly Owned Subsidiary will be obtained / carried out.</p>
6	Indicative time period for completion of the acquisition	<p>The incorporation of the proposed wholly-owned</p>





		Subsidiary will be completed subject to receipt of approvals of the statutory/regulatory authorities as may be applicable. The necessary update will be given once the WOS is incorporated.
7	Nature of consideration - whether cash consideration or share swap and details of the same;	Subscription of shares in the proposed wholly-owned Subsidiary will be by way of cash consideration.
8	Cost of acquisition or the price at which the shares are acquired;	The Company shall make the investment at an aggregate consideration of Rs. 1,00,000/- to the proposed wholly-owned Subsidiary subsidiary towards subscription of 100% shareholding at the time of incorporation.
9	Percentage of shareholding/ control acquired and/ or number of shares acquired;	100%
10	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief).	Not Applicable as the wholly Owned Subsidiary is yet to be incorporated





### Annexure C

The details as required to be disclosed under Regulation 30 read with SEBI master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024:

Sr. No	Particulars	Details
1	Type of securities proposed to be issued (viz., equity shares, convertibles, etc.)	Equity Shares and / or other eligible securities (hereinafter referred to as "Securities") or any combination thereof, in accordance with applicable law, in one or more tranches
2	Type of issuance (further public offering, rights issue, depository receipts (ADR / GDR), qualified institutions placement, preferential allotment etc.)	Any permissible mode or a combination thereof, by way of further public issue, debt issue, rights issue, ADRs, private placement, qualified institutions placement ("QIP"), preferential issue or any other method in accordance with the provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time ("SEBI ICDR Regulations"), and other applicable law, to such investors that may be permitted to invest in such issuance of securities, or any combination thereof
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Total Amount not exceeding Rs. 50 Crore.
4	In case of preferential issue the listed entity shall disclose the following additional details to the stock exchange(s): <b>Not Applicable</b>	
5	In case of bonus issue the listed entity shall disclose the following additional details to the stock exchange(s): <b>Not Applicable</b>	
6	In case of issuance of depository receipts (ADR/GDR) or FCCB the listed entity shall disclose following additional details to the stock exchange(s): <b>Not Applicable</b>	
7	In case of issuance of debt securities or other non-convertible securities the listed entity shall disclose following additional details to the stock exchange(s): <b>To be determined by the Board</b>	
8	Any cancellation or termination of proposal for issuance of securities including reasons thereof: <b>Not Applicable</b>	





**Annexure D**

**Brief Profile of M/S. BKSK & ASSOCIATES AS INTERNAL AUDITORS**

<b>Sr No.</b>	<b>Details of Events that need to be provided</b>	<b>Information of such event(s)</b>
1.	Reason for change viz. Appointment, re-appointment, resignation, removal or otherwise;	Appointment of M/s. BKSK & Associates, Nashik as Internal Auditor
2.	Date of Appointment/ cessation (as applicable) & terms of appointment;	With effect from 15/05/2025. M/s. BKSK & Associates, Nashik are appointed as Internal Auditor for the Financial year 2025-2026.
3.	Brief Profile (in case of appointment)	"M/S. BKSK & Associates is a Chartered Accountants firm having extensive experience in Internal Audit and Internal Financial Controls reviews.
4.	Disclosure of relationships between directors (in case of appointment of director)	<b>NA</b>





**Annexure E**

**BRIEF PROFILE OF M/S. AKSHAY R BIRLA & ASSOCIATES AS SECRETARIAL AUDITORS**

Sr No.	Details of Events that need to be provided	Information of such event(s)
1.	Reason for change viz. Appointment, re-appointment, resignation, removal or otherwise;	Re-appointment of M/s. Akshay R Birla & Associates as Secretarial Auditor.
2.	Date of Appointment	15/05/2025.
3.	Term of Appointment	M/s. Akshay R Birla & Associates Practicing Company Secretary (COP No. 25084) as the Secretarial Auditor for the Financial year 2024-2025.
3.	Brief Profile (in case of appointment)	"M/s. Akshay R Birla & Associates Practicing Company Secretary registered with (COP No. 25084) with The Institute of Company Secretaries of India (ICSI) having an experience in the area concerned with secretarial and legal compliances. During their tenure of practice, they were exposed to Secretarial compliances including matters related to Companies Act, SEBI and Stock Exchanges. Further M/s. Akshay R Birla & Associates, a Company Secretarial firm is handling compliances of listed as well as unlisted companies including consultation on various company law matters.
4.	Disclosure of relationships between directors (in case of appointment of director)	NA

