



ATLANTAA LIMITED

(Formerly Known as Atlanta Limited)
An ISO 9001:2015 Company

501, Supreme Chambers, Off Veera Desai Road,
Andheri (West), Mumbai – 400 053.
Phone : +91-22-69891144 (10 Lines)
E-Mail : mail@atlantaalimited.in Website : www.atlantaalimited.com
CIN : L64200MH1984PLC031852

November 14, 2024.

To,
Corporate Service Department
The Bombay Stock Exchange limited
P. J. Towers, 1st Floor,
Dalal Street,
Mumbai 400 001
Scrip Code: 532759

To,
Corporate Service Department
National Stock Exchange of India Ltd.
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E)
Mumbai - 400 051.
Trading Symbol: ATLANTAA

Dear Sir(s)/ Madam,

Subject: Outcome of Board Meeting held on 14th November 2024.

In terms of Regulation 30 read with Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we wish to inform you that the Board of Directors of the Company in their Meeting held today, have inter alia, considered and unanimously approved following resolutions-

Sr No	Resolutions
1	To consider, review and approve the un-audited financial result (standalone & Consolidated) of the company along with the Limited review report for the half year ended 30 th September, 2024, pursuant to regulation 33 of SEBI (Listing obligations and disclosure requirements) regulations, 2015.

Kindly note that the meeting of the Board of Directors commenced at 02.15 P.M. and concluded at 6.00 P.M. Further details will be shared in due course. The same may please be taken on record.

Thanking You,

Yours faithfully

FOR ATLANTAA LIMITED

MR. PRATHMESH GAONKAR
COMPANY SECRETARY & COMPLIANCE OFFICER



ATLANTAA LIMITED

Regd Office: 501, Supreme Chambers, Veera Desai Road, Andheri (West), Mumbai - 400 053, INDIA. Tel.: +91-22-69891144, Email: mail@atlantaalimited.in, Website: www.atlantaalimited.in
Corporate Identification Number: L64200MH1984PLC031852

STATEMENT OF STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rs. In Lakhs)

Sr.	Particulars	Standalone						Consolidated					
		Quarter ended			Half year ended		Year ended	Quarter ended			Half year ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue												
	(a) Revenue from operations	102.75	112.08	91.74	214.83	636.45	8,852.13	1,343.25	1,541.43	1,300.99	2,884.68	2,682.99	13,276.88
	(b) Other income (refer note no.4)	341.47	2,249.66	181.14	2,591.13	314.19	765.29	231.14	2,222.43	282.91	2,453.57	517.29	1,609.44
	Total revenue	444.23	2,361.74	272.88	2,805.97	950.64	9,617.41	1,574.39	3,763.86	1,583.90	5,338.25	3,200.28	14,886.32
2	Expenses												
	(a) Cost of materials consumed	69.03	86.72	60.83	155.75	363.70	1,021.59	335.27	368.39	78.97	703.66	401.33	1,123.94
	(b) Changes in inventories of finished goods work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Employee benefits expense	103.90	245.74	66.10	349.63	155.57	348.54	125.14	264.30	84.55	389.44	194.44	427.07
	(d) Finance cost	11.63	19.77	13.64	31.40	45.66	132.34	(11.76)	96.53	110.15	84.76	177.72	444.15
	(e) Depreciation and amortisation expense	94.10	93.12	47.14	187.22	94.28	209.44	1,062.70	1,061.72	905.76	2,124.42	1,779.20	3,579.29
	(f) Other expenses	213.87	109.08	91.72	322.95	187.07	504.46	252.19	183.92	399.43	436.10	509.86	910.47
	(g) Provision for Diminution in the value of investment in subsidiaries	-	-	-	-	-	-	-	-	-	-	-	5,491.49
	Total expenses	492.53	554.42	279.42	1,046.95	846.27	2,216.37	1,763.54	1,974.86	1,578.86	3,738.39	3,062.53	11,976.41
3	Profit/ (Loss) from operations before tax (1-2)	(48.30)	1,807.32	(6.54)	1,759.02	104.37	7,401.04	(189.14)	1,789.00	5.04	1,599.86	137.75	2,909.91
4	Exceptional items												
	Exceptional income	-	-	-	-	-	-	-	-	31,111.33	-	31,111.33	46,370.77
	Exceptional expenses	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	(48.30)	1,807.32	(6.54)	1,759.02	104.37	7,401.04	(189.14)	1,789.00	31,116.36	1,599.86	31,249.08	49,280.68
6	Tax expenses												
	(a) Current tax	(70.00)	450.00	-	380.00	-	-	(70.00)	450.00	-	380.00	-	-
	(b) Deferred tax	50.39	10.00	-	60.39	-	897.99	50.39	10.00	-	60.39	-	897.99
	(c) Reversal of Mat Credit	-	-	-	-	-	1,596.22	-	-	-	-	-	1,596.22
	(d) Prior period tax	-	-	-	-	-	-	-	-	-	-	-	-
	Total tax expenses	(19.61)	460.00	-	440.39	-	2,494.21	(19.61)	460.00	-	440.39	-	2,494.21
7	Profit/ (Loss) after tax for the period (5-6)	(28.69)	1,347.32	(6.54)	1,318.63	104.37	4,906.83	(169.53)	1,329.00	31,116.36	1,159.47	31,249.08	46,786.46
8	Other comprehensive income/(Loss), net of income tax												
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(10.72)	-	-	-	-	-	(10.72)
	Total other comprehensive income/(Loss)	-	-	-	-	-	(10.72)	-	-	-	-	-	(10.72)
9	Total comprehensive income/(loss) for the period (7-8)	(28.69)	1,347.32	(6.54)	1,318.63	104.37	4,896.11	(169.53)	1,329.00	31,116.36	1,159.47	31,249.08	46,775.75
10	Attributable to Non-controlling interests	-	-	-	-	-	-	(0.15)	0.04	84.95	(0.12)	85.41	94.22
11	Total comprehensive income/(loss) for the period (9-10)	(28.69)	1,347.32	(6.54)	1,318.63	104.37	4,896.11	(169.38)	1,328.97	31,031.41	1,159.59	31,163.67	46,681.53
12	Paid-up equity share capital (Face value Rs. 2/- per share)	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00
13	Earnings per equity share (Face value Rs. 2/- per share)												
	(1) Basic (in Rs.)	(0.04)	1.65	(0.01)	1.62	0.13	6.02	(0.21)	1.63	38.18	1.42	38.34	57.41
	(2) Diluted (in Rs.)	(0.04)	1.65	(0.01)	1.62	0.13	6.02	(0.21)	1.63	38.18	1.42	38.34	57.41



Statement of Standalone & consolidated Audited Assets and Liabilities as at September 30, 2024

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	As at September 30, 2024	As at March 31, 2024	As at September 30, 2024	As at March 31, 2024
	Audited	Audited	Audited	Audited
ASSETS				
Non-Current Assets				
Property, plant and equipment	881.44	936.05	952.41	1,008.53
Right of use property	75.34	105.48	75.34	105.48
Other intangible assets	-	-	7,637.52	9,533.74
Capital work-in-progress	-	-	-	-
Investment property	2,220.63	2,230.46	2,220.63	2,230.46
Financial Assets				
Investments	41.54	32.07	47.54	38.07
Trade receivables	2,653.27	2,760.98	9,820.35	9,820.35
Others financial assets	215.13	202.57	216.38	203.41
Deferred tax assets	32.35	92.74	32.35	92.74
Income Tax asset (net)	363.91	303.50	368.64	307.68
Other non-current assets	4,530.33	4,152.09	31.54	44.17
Sub total - Non-Current assets	11,013.94	10,815.95	21,402.70	23,384.64
Current assets				
Inventories	6,651.31	5,680.93	6,651.31	5,680.93
Financial assets				
Trade receivables	1,057.52	8,347.55	5,216.51	12,685.50
Cash and cash equivalents	89.18	150.33	2,303.53	1,008.46
Bank balances other than (ii) above	10,136.42	4,066.33	10,136.42	4,066.33
Other financial assets	134.96	24.96	134.96	24.96
Other current assets	349.17	164.47	534.58	185.94
Sub total - Current assets	18,418.57	18,434.57	24,977.31	23,652.13
TOTAL ASSETS	29,432.51	29,250.52	46,380.01	47,036.77
EQUITY AND LIABILITIES				
Equity				
Equity share capital	1,630.00	1,630.00	1,630.00	1,630.00
Other equity	26,821.00	25,502.37	16,368.47	14,149.16
Non -Controlling Interest	-	-	167.68	167.79
Total Equity	28,451.00	27,132.37	18,166.15	15,946.96
LIABILITIES				
Non-current liabilities				
Financial liabilities				
Borrowings	28.91	1,402.83	28.91	1,402.83
Lease liability	26.23	67.79	26.23	67.79
Trade payables	-	-	-	-
Other financial liabilities	11.28	18.39	1,222.74	1,431.56
Provisions	18.59	18.59	1,994.78	3,015.03
Deferred tax liabilities (net)	-	-	-	-
Sub total Non-current liabilities	85.01	1,507.60	3,272.66	5,917.21
Current liabilities				
Financial liabilities				
Borrowings	-	-	23,261.54	23,200.19
Lease liability	83.12	83.12	83.12	83.12
Trade payables:				
Due to micro enterprises and small enterprises	14.18	61.39	14.18	61.39
Due to others	199.00	220.32	935.29	953.55
Other financial liabilities	0.88	0.88	7.42	607.42
Employee benefit obligation	15.13	2.33	15.13	2.33
Other current liabilities	62.05	100.37	102.38	122.46
Current tax liabilities (net)	380.00	-	380.00	-
Provisions	142.14	142.14	142.14	142.14
Sub total Current liabilities	896.50	610.55	24,941.19	25,172.60
TOTAL EQUITY AND LIABILITIES	29,432.51	29,250.52	46,380.01	47,036.77



Atlantaa Limited (formerly known as Atlanta Limited)
Statement of standalone Cash Flows for the period ended September 30, 2024

(Rs. in Lakhs)

Sl.No.	Particulars	September 30, 2024	September 30, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit/(Loss) before Tax	1,759.02	104.37
	Non cash adjustments to reconcile profit before tax to net cash flows :		
	Depreciation	187.22	94.28
	Interest expenses	31.40	45.66
	Provision for Gratuity	-	-
	Interest income	(646.34)	(58.12)
	Profit/(-) Loss on Sale of Fixed Assets	(4.27)	-
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,327.02	186.19
	Movements in working capital :		
	(Increase)/decrease in current trade receivables	7,290.02	(42.61)
	(Increase)/decrease in non current trade receivables	107.72	102.84
	(Increase)/decrease in non current lease liability	(41.56)	(28.46)
	(Increase)/decrease in Long term financial liability	(7.11)	(0.18)
	(Increase)/decrease in Inventories	(970.38)	(217.47)
	(Increase)/decrease in other non current assets	(378.24)	(4,349.22)
	(Increase)/decrease in other financial non current assets	(12.56)	(1.82)
	(Increase)/decrease in other financial current assets	(110.00)	17.51
	(Increase)/decrease in other current assets	(184.70)	(307.75)
	Increase/(decrease) in trade payables	(68.54)	(457.99)
	Increase/(decrease) in other current liabilities	(38.31)	0.16
	Employee benefit obligation	12.80	6.31
	CASH GENERATED FROM OPERATIONS	6,926.17	(5,092.49)
	Direct taxes paid (net of refunds)	(60.41)	(32.34)
	CASH FROM OPERATING ACTIVITIES	6,865.76	(5,124.82)
B. CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of fixed assets	(97.98)	(99.79)
	Sale of Fixed assets	9.62	365.19
	Purchase of investment	(9.47)	(4.44)
	Interest received	646.34	58.12
	Proceeds / (Payment) of Fixed deposits	(6,070.09)	58.81
	NET CASH FROM INVESTING ACTIVITIES	(5,521.58)	377.89
C. CASH FROM FINANCING ACTIVITIES			
	Proceeds/(payment) of share allotment/application money		
	Proceeds/(payment) of long term borrowings	(1,373.93)	999.39
	Interest paid	(31.40)	(45.66)
	NET CASH FROM FINANCING ACTIVITIES	(1,405.33)	953.73
	Net increase/(decrease) in cash & cash equivalents	(61.15)	(3,793.20)
	Cash & cash equivalents at start of the year	150.33	4,956.88
	Cash & cash equivalents at close of the year	89.18	1,163.69
	Components of cash and bank balances		
	Cash and cash equivalents		
	Cash on hand	5.35	15.96
	In current account with Deposit	83.84	1,147.72
	Total cash and bank balances	89.18	1,163.69

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents.



Atlantaa Limited (formerly known as Atlanta Limited)
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON SEPTEMBER 30, 2024

(Amount in Lakhs)

Sl.No.	Particulars	September 30, 2024	September 30, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit/(Loss) before Tax	1,599.86	31,249.08
	Non cash adjustments to reconcile profit before tax to net cash flows :		
	Depreciation	2,124.42	1,779.20
	Interest expenses	84.76	177.72
	OTS Gain	-	
	Interest income	(306.56)	(58.20)
	Provision for Gratuity	-	
	Profit/(-) Loss on Sale of Fixed Assets	(4.27)	(31,111.33)
	Provision for Diminishing Value of Investment	-	
	Finance income against Corporate Grt.Obligation	(202.11)	
	Provision written back	-	
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	3,296.11	2,036.47
	Movements in working capital :		
	(Increase)/decrease in current trade receivables	7,284.90	(42.61)
	(Increase)/decrease in non current trade receivables	107.72	(0.00)
	(Increase)/decrease in non current lease liability	(41.56)	(28.46)
	(Increase)/decrease in Long term financial liability	(7.11)	(202.84)
	(Increase)/decrease in Long term liability	-	
	(Increase)/decrease in Inventories	(970.38)	(217.47)
	(Increase)/decrease in other non current assets	(6.02)	13.44
	(Increase)/decrease in other financial non current assets	(12.56)	(1.82)
	(Increase)/decrease in other financial current assets	(110.00)	17.51
	(Increase)/decrease in other current assets	(363.75)	(1,007.41)
	Increase/(decrease) in trade payables	22.48	(429.96)
	(Increase)/decrease in current lease liability	-	
	Increase/(decrease) in other current liabilities	(616.55)	(4.51)
	(Increase)/decrease in Short term financial liability	-	(32.07)
	Long Term Provisions	0.00	(1,177.91)
	Short Term Provisions	-	
	Employee benefit obligation	12.80	6.31
	Consolidation adjustment	-	2,052.60
	CASH GENERATED FROM OPERATIONS	8,596.07	981.27
	Direct taxes paid (net of refunds)	(60.95)	(32.73)
	CASH FROM OPERATING ACTIVITIES	8,535.12	948.54
B. CASH FLOW FROM INVESTING ACTIVITIES			
	Investment/(Reduction) in Intangible Assets	-	11.21
	Purchase/Sale of investment	(9.47)	(4.44)
	Purchase of fixed assets	(97.98)	(99.79)
	Additions in Right of use	-	
	Increase/(decrease) in Capital work in progress	-	
	Interest received	306.56	58.20
	Proceeds from sale of fixed assets	9.62	365.19
	Proceeds / (Payment) of Fixed deposits	(6,070.09)	58.81
	NET CASH FROM INVESTING ACTIVITIES	(5,861.36)	389.18
C. CASH FROM FINANCING ACTIVITIES			
	Proceeds/(payment) of long term borrowings	(1,355.28)	1,012.67
	Proceeds/(payment) of short term borrowings	61.35	(5,638.65)
	Proceeds/(Payment) Of other financial liabilities	-	
	Interest paid	(84.76)	(177.72)
	NET CASH FROM FINANCING ACTIVITIES	(1,378.69)	(4,803.69)



Net increase/(decrease) in cash & cash equivalents	1,295.06	(3,465.97)
Cash & cash equivalents at start of the year	1,008.46	5,821.89
Cash & cash equivalents at close of the year	2,303.53	2,355.92
Components of cash and bank balances		
Cash and cash equivalents		
Cash on hand	43.92	28.56
In current account	2,259.61	2,327.36
Total cash and bank balances	2,303.53	2,355.92

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents.



Notes:

1. The above Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their respective meetings held on November 14, 2024. The statutory auditors of the Company have conducted a limited review of the Standalone and Consolidated results for the quarter and half year ended September 30, 2024.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The figures for the quarter ended September 30,2024 as reported in these results are the balancing figures between unaudited figures in respect of the period ended June 30,2024 and the published year to date figures up to the end of the 1st quarter of the relevant financial year. Also, the figure up to the end of the 2nd quarter had only been reviewed and not subject to audit.
4. The Company operates in a single business and geographical segment which is contracting activities i.e. construction and development of Infrastructure in India. Accordingly, no separate disclosures of segment information have been made.
5. The figures for previous period have been regrouped wherever necessary to facilitate comparison.

Place: Mumbai
Date: November 14, 2024



For Atlantaa Limited

Rajhoo Bbarot
Chairman

SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons),F.C.A.
26188532 (R) / 9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
24156046 (R) / 9892089001 (M)

C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.
Email : scmcoca@gmail.com
scmcoca@rediffmail.com

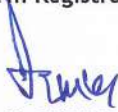
Limited review report on unaudited quarterly and year to date results of Atlantaa Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors
Atlantaa Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Atlanta Limited (the Company) for the quarter ended September 30, 2024 and year to date results for the period from April 1, 2024 to September 30, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements, 2015, as amended ('Listing Regulations')).
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 as amended. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SURESH C MANIAR & CO

CHARTERED ACCOUNTANTS
Firm Registration Number 110663W


K. V. SHETH
PARTNER
M. NO. 30063

Place: Mumbai
Date: November 14, 2024

UDIN: 24030063BKBOQ03119



SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons), F.C.A.
26188532 (R) / 9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
24156046 (R) / 9892089001 (M)

C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.
Email : scmcoca@gmail.com
scmcoca@rediffmail.com

Limited review report on Unaudited Quarterly and year-to-date Consolidated financial results of Atlanta Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Atlanta Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated financial results of Atlanta Limited ("the Parent") and its Subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2024 and year to date results for the period from April 01, 2024 to September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our joint review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the results of the following entities:

Subsidiary Companies
Atlanta Infra Assets Ltd.
Atlanta Ropar Tollways Private Ltd.
MORA Tollways Ltd.

For SURESH C MANIAR & CO

CHARTERED ACCOUNTANTS
Firm Registration Number 110663W

K. V. SHETH
PARTNER
M. NO. 30063

Place: Mumbai
Date: November 14, 2024

UDIN: 24030063BKBOQP1192



EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON SEPTEMBER 30, 2024

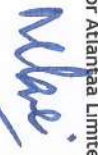
(Rs. In Lakhs)

Sl. N o.	Particulars	Standalone					Consolidated				
		Quarter ended		Half year ended		Year ended	Quarter ended		Half year ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	30-Sep-24	30-Jun-24	30-Sep-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations (Net)	444.23	2,361.74	272.88	2,805.97	950.64	9,617.41	1,574.39	3,763.86	1,583.90	14,886.32
2	Net Profit/(Loss) for the period (before tax, Exceptional and /or Extraordinary Items)	(48.30)	1,807.32	(6.54)	1,759.02	104.37	7,401.04	(189.14)	1,789.00	5.04	2,909.91
3	Net Profit/(Loss) for the period before tax (after Exceptional and /or Extraordinary Items)	(48.30)	1,807.32	(6.54)	1,759.02	104.37	7,401.04	(189.14)	1,789.00	31,116.36	49,280.68
4	Net Profit/(Loss) for the period after tax (after Exceptional and /or Extraordinary Items)	(28.69)	1,347.32	(6.54)	1,318.63	104.37	4,906.83	(169.53)	1,329.00	31,116.36	46,786.46
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(28.69)	1,347.32	(6.54)	1,318.63	104.37	4,896.11	(169.53)	1,329.00	31,116.36	46,775.75
6	Equity share capital	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00
7	Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of the previous year ended March 31, 2024	-	-	-	-	-	25,502.37	-	-	-	14,149.16
8	Earnings Per Share in Rupees (before extraordinary items) (of Rs. 2/- each) Basic and Diluted:	(0.04)	1.65	(0.01)	1.62	0.13	6.02	(0.21)	1.63	38.18	57.41
9	Earnings Per Share in Rupees (after extraordinary items) (of Rs. 2/- each) Basic and Diluted :	(0.04)	1.65	(0.01)	1.62	0.13	6.02	(0.21)	1.63	38.18	57.41

Notes:

- The above is an extract of detailed format of the unaudited financial results for the the quarter and half year ended on September 30, 2024, 2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format for the quarter ended unaudited financial results is available on the Stock Exchanges websites. (www.bseindia.com & www.nseindia.com) and also on the Company's website namely www.atlantaalimited.in
- The unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on November 14, 2024.

For Atlantaa Limited



Rajhoo Bhorat
Chairman



Place: Mumbai
Date: November 14, 2024

ATLANTA LIMITED

Disclosure of related party transactions for the half year ended September 30, 2024

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.					
	Name	PAN	Name	PAN					Opening Bal.	Closing Bal.	In case any financial indebtedness is incurred	Details of the loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.				
										Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure Secured/ unsecured Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)	
1	Atlanta Ltd	AAACA8865E	Shree Vaibhavlakshmi Properties Pvt. Ltd	AAAYC3695J	Entity under Significant Influence	Unsecured loan received	155.51	-	155.51	-						
2	Atlanta Ltd	AAACA8865E	Shree Vaibhavlakshmi Properties Pvt. Ltd	AAAYC3695J	Entity under Significant Influence	Unsecured loan repaid	155.51	155.51	-	-						
3	Atlanta Ltd	AAACA8865E	Atlanta infra Assets Limited	AAACB7416Q	Subsidiary	Receivables against Road maintenance bills and other advances are accounted	491.73	491.73	123.37	184.09						
4	Atlanta Ltd	AAACA8865E	Atlanta infra Assets Limited	AAACB7416Q	Subsidiary	Received against Road maintenance bills and other advances are accounted	431.01	431.01	-	-						
5	Atlanta Ltd	AAACA8865E	Atlanta infra Assets Limited	AAACB7416Q	Subsidiary	Loan and advance given by the Company (Including interest recivables)	4,498.79	1,507.30	4,107.92	4,498.79						
6	Atlanta Ltd	AAACA8865E	Atlanta infra Assets Limited	AAACB7416Q	Subsidiary	Loan received back/Adjusted (including interest due net of TDS)) by Company	1,116.43	1,116.43	-	-						
7	Atlanta Ltd	AAACA8865E	Atlanta Ropar Tollways Pvt.Ltd.	AAKCA0605J	Subsidiary	Receivable against progress billing & other reimbursements	1,623.13	15.65	1,607.48	1,623.13						
8	Atlanta Ltd	AAACA8865E	Atlanta Ropar Tollways Pvt.Ltd.	AAKCA0605J	Subsidiary	Investment in instruments entirely equity in nature	5,699.03	-	5,699.03	5,699.03						
9	Atlanta Ltd	AAACA8865E	Atlanta Ropar Tollways Pvt.Ltd.	AAKCA0605J	Subsidiary	Investment in Equity Shares	910.00	-	910.00	910.00						
10	Atlanta Ltd	AAACA8865E	MORA Tollways Ltd	AAICAB188J	Subsidiary	Loan and advance given by the Company	61.85	3.53	58.32	61.85						
11	Atlanta Ltd	AAACA8865E	MORA Tollways Ltd	AAICAB188J	Subsidiary	Investment in Instruments entirely equity in nature	5,852.13	-	5,852.13	5,852.13						
12	Atlanta Ltd	AAACA8865E	MORA Tollways Ltd	AAICAB188J	Subsidiary	Investment in Equity Shares	5,244.80	-	5,244.80	5,244.80						
13	Atlanta Ltd	AAACA8865E	Atul Raj Builders Pvt.Ltd	AAACA7938D	Entity under Significant Influence	Investment in Equity Shares	3.15	-	3.15	3.15						
14	Atlanta Ltd	AAACA8865E	Atul Raj Builders Pvt.Ltd	AAACA7938D	Entity under Significant Influence	Lease liability Finance cost credited against lease liability	150.91	9.05	150.91	109.35						
15	Atlanta Ltd	AAACA8865E	Atul Raj Builders Pvt.Ltd	AAACA7938D	Entity under Significant Influence	Rent paid accounted against lease liability	50.61	50.61	-	-						
16	Atlanta Ltd	AAACA8865E	Atul Raj Builders Pvt.Ltd	AAACA7938D	Entity under Significant Influence	Lease deposit	215.13	-	202.57	215.13						
17	Atlanta Ltd	AAACA8865E	Atul Raj Builders Pvt.Ltd	AAACA7938D	Entity under Significant Influence	Finance income credited against lease deposit	12.56	12.56	-	-						
18	Atlanta Ltd	AAACA8865E	Shreenath Builders	ABKFS1674D	Partnership Firm	Current account balance in Partnership firm /Joint venture	4,329.82	7.79	4,322.02	4,329.82						
19	Atlanta Ltd	AAACA8865E	Shreenath Builders	ABKFS1674D	Partnership Firm	Capital Account	6.00	-	6.00	6.00						
20	Atlanta Ltd	AAACA8865E	Rajhoo Bbarot	AENPB9154P	Key Management Personnel	Loan taken by the Company	997.32	29.01	997.32	28.81						
21	Atlanta Ltd	AAACA8865E	Rajhoo Bbarot	AENPB9154P	Key Management Personnel	Loan taken repaid by the Company	997.52	-	997.52	-						
22	Atlanta Ltd	AAACA8865E	Rajhoo Bbarot	AENPB9154P	Key Management Personnel	Director's remuneration payable	83.40	83.40	24.55	16.00						
23	Atlanta Ltd	AAACA8865E	Rajhoo Bbarot	AENPB9154P	Key Management Personnel	Director's remuneration paid	91.95	91.95	-	-						
24	Atlanta Ltd	AAACA8865E	Prakash Atlanta Joint Venture	AAAAA1423F	Joint Venture	Current account balance in Partnership firm /Joint venture	34.91	2.68	32.24	34.91						
25	Atlanta Ltd	AAACA8865E	Samir Degan	AEDPD1410Q	Independent Director	Directors sitting fees payable	1.76	0.81	1.76	0.95						
26	Atlanta Ltd	AAACA8865E	Arpan Brahmhatt	AAADPB1999C	Bhumika A Pandey	Directors sitting fees payable	2.17	0.81	2.17	1.36						
27	Atlanta Ltd	AAACA8865E	Bhumika A Pandey	AAADPB1998D	Bhumika A Pandey	Directors sitting fees payable	1.08	0.81	1.08	0.27						
28	Atlanta Ltd	AAACA8865E	Anil Dighe	AAACPD1867A	Independent Director	Directors sitting fees payable	1.13	0.81	1.13	0.32						
29	Atlanta Ltd	AAACA8865E	Rikiin Bbarot	AENPB9147G	Key Management Personnel	Director's remuneration payable	75.53	75.53	26.18	12.39						
30	Atlanta Ltd	AAACA8865E	Rikiin Bbarot	AENPB9147G	Key Management Personnel	Director's remuneration payable paid	89.32	-	89.32	-						
31	Atlanta Assets Ltd	AAACB7416Q	Bhavana R bbarot	AENPB9155N	Relative of Key Management Personnel	Unsecured loan received including interest	1,271.53	105.16	1,231.86	1,271.53						
32	Atlanta Assets Ltd	AAACB7416Q	Bhavana R bbarot	AENPB9155N	Relative of Key Management Personnel	Unsecured loan repaid including interest	65.49	65.49	-	-						
33	Atlanta Assets Ltd	AAACB7416Q	Rikiin Bbarot	AENPB9147G	Key Management Personnel	Unsecured loan received including interest	501.45	41.44	479.43	501.45						
34	Atlanta Assets Ltd	AAACB7416Q	Rikiin Bbarot	AENPB9147G	Key Management Personnel	Unsecured loan repaid including interest	19.42	19.42	-	-						
35	Atlanta Assets Ltd	AAACB7416Q	Rajhoo Bbarot	AENPB9154P	Key Management Personnel	Unsecured loan received including interest	26.37	26.37	9.84	9.49						
36	Atlanta Assets Ltd	AAACB7416Q	Rajhoo Bbarot	AENPB9154P	Key Management Personnel	Unsecured loan repaid including interest	26.72	26.72	-	-						
37	Atlanta Assets Ltd	AAACB7416Q	Atlanta RoparTollways Private Limited	AAKCA0605J	Stepdown Subsidiary Company	Misc. advances paid by the company	6.91	0.73	6.17	6.91						
38	Atlanta Assets Ltd	AAACB7416Q	Atlanta RoparTollways Private Limited	AAKCA0605J	Stepdown Subsidiary Company	Financial Guarantee Obligation recognised-IND AS Adjustment and finance income accounted against Grt obligation	1,413.56	202.11	1,413.56	1,211.46						
39	Atlanta Assets Ltd	AAACB7416Q	Atlanta RoparTollways Private Limited	AAKCA0605J	Subsidiary Company	Loan/advances paid by the company against (entirely equity in nature)	467.39	-	467.39	467.39						
40	Atlanta Assets Ltd	AAACB7416Q	Atlanta RoparTollways Private Limited	AAKCA0605J	Subsidiary Company	Investment in Equity Shares	2,587.96	-	2,587.96	2,587.96						
41	Atlanta Assets Ltd	AAACB7416Q	MORA Tollways Limited	AAICAB188J	Subsidiary Company	Investment recognised for Financial Guarantee given for subsidiary-IND AS Adjustment	4,694.48	-	4,694.48	4,694.48						
42	Atlanta Assets Ltd	AAACB7416Q	MORA Tollways Limited	AAICAB188J	Stepdown Subsidiary Company	Loan/advances paid by the company	5,533.00	-	5,533.00	5,533.00						
43	Atlanta Assets Ltd	AAACB7416Q	MORA Tollways Limited	AAICAB188J	Stepdown Subsidiary Company	Mis. advance paid	17.67	10.85	6.82	17.67						
44	Atlanta Assets Ltd	AAACB7416Q	MORA Tollways Limited	AAICAB188J	Stepdown Subsidiary Company	Financial Guarantee Obligation recognised-IND AS Adjustment and finance income accounted against Grt obligation	73.38	73.38	73.38	-						
45	Atlanta Assets Ltd	AAACB7416Q	MORA Tollways Limited	AAICAB188J	Stepdown Subsidiary Company	Investment recognised for Financial Guarantee given for subsidiary-IND AS Adjustment	7,392.39	-	7,392.39	7,392.39						

ATLANTA LIMITED

Disclosure of related party transactions for the half year ended September 30, 2024

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.					
	Name	PAN	Name	PAN					Opening Bal.	Closing Bal.	In case any financial indebtedness is incurred			Details of the loans, inter-corporate deposits,		
											Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure Secured/ unsecured Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
46	Atlanta Assets Ltd	Infra AAACB7416Q	MORA Tollways Limited	AAICA8188J	Stepdown Subsidiary Company	Investment in Equity Shares	9,651.10	-	9,651.10	9,651.10						
47	Atlanta Ltd	AAACA8865E	Atlanta Infra Assets Limited	AAACB7416Q	Subsidiary	Contract Receipts	171.29	171.29	-	-						
48	Atlanta Ltd	AAACA8865E	Atlanta Infra Assets Limited	AAACB7416Q	Subsidiary	Interest received	268.57	268.57	-	-						
49	Atlanta Ltd	AAACA8865E	Rajhoo Bbarot	AENPB9154P	Key Management Personnel	Director's remuneration	134.53	134.53	-	-						
50	Atlanta Ltd	AAACA8865E	Rajhoo Bbarot	AENPB9154P	Key Management Personnel	Interest Expenses	4.45	4.45	-	-						
51	Atlanta Ltd	AAACA8865E	Rickiin Bbarot	AENPB9147G	Key Management Personnel	Director's remuneration	115.24	115.24	-	-						
52	Atlanta Ltd	AAACA8865E	Atul Raj Builders Pvt.Ltd	AABCA7938D	Entity under Significant Influence	Defreed lease rent expenses (Ind.A5)	12.63	12.63	-	-						
53	Atlanta Ltd	AAACA8865E	Atul Raj Builders Pvt.Ltd	AABCA7938D	Entity under Significant Influence	Unwinding of interest income lease deposit (Ind.A5)	12.56	12.56	-	-						
54	Atlanta Ltd	AAACA8865E	Atul Raj Builders Pvt.Ltd	AABCA7938D	Entity under Significant Influence	Unwinding of interest exps. on lease assets (Ind.A5)	9.05	9.05	-	-						
55	Atlanta Ltd	AAACA8865E	Atul Raj Builders Pvt.Ltd	AABCA7938D	Entity under Significant Influence	Amortization exps on Right To Use of lease assets (Ind.A5)	30.14	30.14	-	-						
56	Atlanta Ltd	AAACA8865E	Riddhima M. Doshi	AENPB9150K	Relative of Key Management Personnel	Salary	4.05	4.05	-	-						
57	Atlanta Ltd	AAACA8865E	Dipesh Gogri	AADPG2527M	Key Management Personnel	Salary	9.07	9.07	-	-						
58	Atlanta Ltd	AAACA8865E	Prathmesh Gaonkar	BMBPG5937N	Key Management Personnel	Salary	3.47	3.47	-	-						
59	Atlanta Assets Ltd	Infra AAACB7416Q	Bhavana R. Bbarot	AENPB9155N	Relative of Key Management Personnel	Interest paid	74.08	74.08	-	-						
60	Atlanta Assets Ltd	Infra AAACB7416Q	Rajhoo Bbrot	AENPB9154P	Key Managerial Personnel	Interest paid	0.58	0.58	-	-						
61	Atlanta Assets Ltd	Infra AAACB7416Q	Rickiin Bbrot	AENPB9147G	Key Managerial Personnel	Interest paid	29.00	29.00	-	-						
62	Atlanta Assets Ltd	Infra AAACB7416Q	Atlanta RoparTollways Private Limited	AAKCA0605J	Stepdown Subsidiary Company	Finance Income w.r.t.Amortisation of financial guarantee - Ind AS Adjustment	202.11	202.11	-	-						
63	Atlanta Assets Ltd	Infra AAACB7416Q	MORA Tollways Limited	AAICA8188J	Stepdown Subsidiary Company	Finance Income w.r.t.Amortisation of financial guarantee - Ind AS Adjustment	73.38	73.38	-	-						

Note

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the
- In case of a multi-year related party transaction:
- Cost refers to the cost of borrowed funds for the listed entity
- PAN will not be displayed on the website of the Stock Exchange(s).
- Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported

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