

# NTA LIMI

An ISO 9001:2015 Company

301, Shree Amba Shanti Chambers, Opp. Hotel Leela, Andheri - Kurla Road, Andheri (East), Mumbai - 400 059, India. Phone: +91-22-29252929 (5 lines) Fax: +91-22-29252900 E-Mail: mail@atlantainfra.com Website: www.atlantalimited.in

: L64200MH1984PLC031852

November 06, 2023.

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: ATLANTA

Dear Sir(s) / Madam.

Subject: Outcome of Board Meeting held on 06th November 2023.

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 30th September, 2023, pursuant to regulation 33 of SEBI (Listing obligations and disclosure requirements) regulations, 2015.
2	To transact any other business with the permission of the chairman.

Kindly note that the meeting of the Board of Directors commenced at 11.45 A.M. and concluded at 5.30

Further details will be shared in due course. The same may please be taken on record.

Thanking You, Yours faithfully FOR ATLANTA LIMITED

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MR. PRATHMESH GAONKAR COMPANY SECRETARY & COMPLIANCE OFFICER

Encl.: As above

ATLANTA LIMITED

Regd Office: 504 Samarpan, New Link Road, Chakala , Near Mirador Hotel, Andheri (East), Mumbai - 400 099.

## STATEMENT OF STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON SEPTEMBER 30, 2023

(Rs.In Lakhs)

	Standalone			Consolidated  Ouarter ended Half year ended Year ended									
Sr.	Particulars		Quarter ended	Q	Half yea	r ended	Year ended		Quarter ende				Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 R	evenue				DESCRIPTION		10 CW0-0-CC	200000000000000000000000000000000000000	200000000000000000000000000000000000000	12122234224	551 OMG/(WAS)	92 (32 (9)42)	2010/2010
(a	a) Revenue from operations	91.74	544.71	386.03	636.45	838.32	1,405.80	1,300.99	1,382.00	1,213.12	2,682.99	2,434.62	5,165.10
(1	b) Other income	181.14	133.05	85.96	314.19	187.76	388.41	282,91	234.38	187.03	517.29	389.88	813.09
										1 700 7 7		2 224 50	F 070 40
T	otal revenue	272.88	677.76	472.00	950.64	1,026.08	1,794.22	1,583.90	1,616.38	1,400.14	3,200.28	2,824.50	5,978.19
2 F	xpenses								1				
-	a) Cost of materials consumed	60.83	302.87	300.79	363.70	669.85	1,347.72	78.97	322.35	307,47	401.33	681.80	1,621.80
	c) Changes in inventories of finished		**			1.55	3			9		-	
	oods work-in-progress and stock-in-												
tr	rade												
(c	) Employee benefits expense	66.10	89.47	78.96	155.57	168,12	657.59	84.55	109.89	102.70	194.44	216.18	749.17
	f) Finance cost	13.64	32.02	85.10	45.66	134.07	458.46	110.15	67.57	136.48	177.72	185.81	611.85
Te	e) Depreciation and amortisation	47,14	47.14	35.34	94,28	70.60	158.03	905.76	873.44	687.18	1,779.20	1,374.27	3,088.77
	xpense												
	) Other expenses	91.72	95.35	91.87	187.07	271.39	443.44	399.43	110.43	108.51	509.86	570.86	827.25
Te	otal expenses	279.42	566.85	592.07	846.27	1,314.04	3,065.24	1,578.86	1,483.67	1,342.34	3,062.53	3,028.92	6,898.84
											40000	(004 (0)	1020 15
	rofit/ (Loss) from operations before ex (1-2)	(6.54)	110.91	(120.07)	104.37	(287.96)	(1,271.02)	5.04	132.71	57.80	137.75	(204.43)	(920.65)
			-			90				-			
	xceptional items		-		*			31,111.33		2		-	
E	xceptional income (Ref.Note No.4)			(4)	-			31,111,33	^ :				12
5 Pr	rofit/(loss) before tax (3-4)	(6.54)	110.91	(120.07)	104.37	(287.96)	(1,271.02)	31,116.36	132.71	57.80	137.75	(204.43)	(920.65)
	CONTROL SOURCE CONTRO				9,				0.00				
6 Ta	ax expenses												
	) Current tax					(4):	18	2.	2	3.			
	Deferred tax	2	23	-		*	7000		. 8	8	- 27		2,319.35
(c	) Prior period tax	# #	- 1	9.1	-	387	1,907.95	3	2.0		17	3	2,319,33
7.		-	*				1,907.95						2,319.35
1.6	otal tax expenses						.,						
7 Pr	rofit/ (Loss) for the period (5-6)	(6.54)	110.91	(120.07)	104.37	(287.96)	(3,178.97)	31,116.36	132.71	57.80	137,75	(204,43)	(3,240.00)
8 0	ther comprehensive income/(Lass),	3 3	1		)			1	6 4				
ne	et of income tax	1					11/2/2/19520						144 000
	Items that will not be reclassified to		125		8	100	(16.92)			8	12	-	(16.92)
pr	rofit or loss												
Te	otal other comprehensive			-	9.1		(16.92)		-	2	-	100	(16.92)
	come/(Loss)						117/15/23/22/						02112-230
1111 F2.5			1202-20		707.00	1257.041	12 105 001	24 444 24	132.71	57.80	137.75	(204.43)	(3,256,92)
	otal comprehensive income/(loss)	(6.54)	110.91	(120.07)	104.37	(287.96)	(3,195.89)	31,116.36	132.71	37.00	137.72	(204.43)	(3,230.72)
fo	r the period (7-8)												
100 20		8	140		25	- 22		84.95	0.46	0.04	85.41	(0.34)	0.70
	ttributable to Non-controlling terests			-	-			011.75	0.10		351	377.55	
lin	terests				1			1					
11 7	stal annual antique lacoma//lore)	(6.54)	110.91	(120.07)	104.37	(287.96)	(3,195.89)	31,031,41	132.25	57.76	52.34	(204.09)	(3,257.62)
	otal comprehensive income/(loss) or the period (9-10)	(0.54)	110.71	(120,07)	10-7,27	(201110)	(4,77		7,000,000				desire, marchine
	overtestans-3620aty 7:25				500000	oolles oo yee	0000	10000000000	3- 3-00	and proportion and the	V. C.	00 14027	2000000000000000
12 Pa	id-up equity share capital (Face	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
	lue Rs. 2/- per share)	Mingraphy	41 000 000 000 000 000 000 000 000 000 0	0.0000000000000000000000000000000000000		2.5			(.)				
	AND THE PERSON NAMED IN												
13 Ea	irnings per equity share (Face value												
Rs	. 2/- per share)		0.00	Secreta	85529	/Incomesto	550 (0.55 A)	192764	52,55%	96,950-	10200000	Y_0*220	15012000
(3)	) Basic (in Rs.)	(0.01)	0.14	(0.15)	0.13	(0.35)	(3.90)	38.18	0.16	0.07	0.17	(0.25)	(3.98)
100	) Diluted (in Rs.)	(0.01)	0.14	(0.15)	0.13	(0.35)	(3.90)	38,18	0.16	0.07	0.17	(0.25)	(3.98)



### Notes:

- 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 06, 2023. 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, 2023.
- 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 30,2023 as reported in these results are the balancing figures between unaudited figures in respect of the period ended June 30,2023 and the published year to date figures up to the end of the 1<sup>st</sup> quarter of the relevant financial year. Also, the figure up to the end of the 2<sup>nd</sup> quarter had only been reviewed and not subject to audit.
- 4. During the year, under the One Time Settlement (OTS) Scheme, the Step-down Subsidiary Company Mora Tollways Limited have discharged the Term Loan liabilities of certain Consortium Bankers under the scheme and the settlement benefit/waiver of loan liabilities of Rs. 31,111.33 Lakhs has been disclosed as "Exceptional income" in the Statement of Income and Expenditure Account in the period.
- 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.
- 6. The figures for previous period have been regrouped wherever necessary to facilitate comparison.

For Atlanta Limited

Place: Mumbai

Date: November 06, 2023

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Rajhoo Bbarot Chairman

ATLANTA LIMITED

Regd Office: 504 Samarpan, New Link Road, Chakala, Near Mirador Hotel, Andheri (East), Mumbai - 400 099.

Tel.: +91-22-2832 2715, Email: mail@atlantainfra.com, Website: www.atlantalimited.in

Corporate Identification Number: L64200MH1984PLC031852

Statement of Standalone & consolidated Audited Assets and Liabilities as at September 30, 2023

(Rs. in Lakhs)

	Stand	alone	Conso	lidated
Particulars	As at September 30, 2023	As at March 31, 2023	As at September 30, 2023	As at March 31, 2023
	Audited	Audited	Audited	Audited
ASSETS				
Non-Current Assets	626.01	931.78	700.89	1,008.3
Property, plant and equipment	184.42	228.50	184.42	228.5
Right of use property	SEASON NEWS	226.30		12,912.7
Other intangible assets			11,216.96	
Capital work-in-progress	69.49	69.49	69.49	69.4
Investment property	2,240.30	2,250.13	. 2,240.30	2,250.1
Financial Assets		(200,686)	550.000	
Investments	21.02	16.59	27.02	22.5
Trade receivables	2,659.97	2,762.80	9,820.35	9,820.3
Others financial assets	205.68	203.86	206.92	205.1
Deferred tax assets	2,586.95	2,586.95	2,586.95	2,586.9
Income Tax asset (net)	107.14	74.80	111.02	78.2
	4,422.30	73.09	59.64	73.0
Other non-current assets	13,123.27	9,197.98	27,223.95	29,255.4
Sub total - Non-Current assets	13,123.27	3,177.70	27,225.75	27,2001
Current assets				5250000
Inventories	5,422.26	5,204.79	5,422.26	5,204.7
Financial assets				
Trade receivables	788.25	745.64	5,125.39	5,082.7
Cash and cash equivalents	1,163.69	4,956.88	2,355.92	5,821.8
Bank balances other than (ii) above	2,945.57	3,004.38	2,945.57	3,004.3
Other financial assets	15.39	32.90	15.39	32.9
	483.04	175.29	4,431.57	3,424.1
Other current assets Sub total - Current assets	10,818.19	14,119.88	20,296.09	22,570.9
Sub total - Current assets				
TOTAL ASSETS	23,941.46	23,317.86	47,520.04	51,826.3
EQUITY AND LIABILITIES				
Equity				
E TOTAL CONTROL OF THE CONTROL OF TH	1,630.00	1,630.00	1,630.00	1,630.0
Equity share capital	20,710.63	20,606.26	(6,874.24)	(40,089.2
Other equity	2011.0100		158.99	73.5
Non -Controlling Interest Total Equity	22,340,63	22,236.26	(5,244.24)	(38,459.2
rocat Educy				
LIABILITIES				
Non-current liabilities				
Financial Habilities				
Borrowings	1,006.07	6.67	2,915.35	1,902.6
Lease liability	169.46	197.92		
Trade payables			169.46	197.9
Other financial liabilities	18.22	18.40	1,634.44	1,837.2
	45.15	45.15	3,741.59	4,919.5
Provisions Sub total Non-current liabilities	1,238.89	268.14	8,460.84	8,857.3
Current liabilities				
Financial liabilities				
Borrowings		*	43,021.60	79,771.5
Lease liability	83.05	83.05	83.05	83.0
Due to micro enterprises and small enterprises	*	*	35	
Due to others	70.63	528.62	817.15	1,247.1
Other financial liabilities	0.89	0.89	7.43	39.4
SECTION COMPANY OF SECTION SEC	11.09	4.78	11.09	4.7
Employee benefit obligation	97.95	97.79	105.80	110.3
Other current liabilities	2557 (1552)	97.79	THE STATE OF THE S	11012
Current tax liabilities (net)	98.34	98.34	98.34	98.3
Provisions	98.34 361.94	98.34 813.46	44,144.45	81,354.6
Sub total Current liabilities	1	-197.19	- CONTRACTOR AND A	ಚಾಲ ಕ್ಷಿಪಿರಗಳುಗಳು
Z  N /			47,520.04	51,826.3

(Rs.in Lakhs)

		Back and the second	(Rs.in Lakhs)
l.No.	Particulars	September 30, 2023	September 30, 2022
Α.	CASH FLOW FROM OPERATING ACTIVITIES		
M.	Net Profit/(Loss) before Tax	104.37	(287.96)
	Non cash adjustments to reconcile profit before tax to net cash flows:		
	Depreciation	94.28	70.60
	Interest expenses	45.66	134.07
	Interest income	(58.12)	(126.17)
	Loss/(Profit) from firms & joint ventures	18	(6.87)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	186.19	(216.32)
		*	
	Movements in working capital:	(42.61)	(73.24)
	(Increase)/decrease in current trade receivables	102.84	(268.95)
	(Increase)/decrease in non current trade receivables	(28.46)	(12.77)
	(Increase)/decrease in non current lease liability	(0.18)	4.82
	(Increase)/decrease in Long term financial liability		(88.12)
	(Increase)/decrease in Inventories	(217.47)	0.81
	(Increase)/decrease in other non current assets	(4,349.22)	
	(Increase)/decrease in other financial non current assets	(1.82)	(0.62)
	(Increase)/decrease in other financial current assets	17.51	(30.59
	(Increase)/decrease in other current assets	(307.75)	6.38
	Increase/(decrease) in trade payables	(457.99)	(144.88
	Increase/(decrease) in other current liabilities	0.16	(59.28
	(Increase)/decrease in Short term financial liability		(0.75
	Profit/(-) Loss from firms & joint ventures	-	6.87
	increase/(decrease) in bank margin & interest thereon	58.81	750.75
	Long Term Provisions	749	(2.92)
	Employee benefit obligation	6.31	11.25
	CASH GENERATED FROM OPERATIONS	(5,033.67)	(117.57)
	Direct taxes paid (net of refunds)	(32.34)	(1,098.27)
	CASH FROM OPERATING ACTIVITIES	(5,066.01)	(1,215.84)
_	2000 2010 1 - 100 2000	1-1	, , ,
В	CASH FLOW FROM INVESTING ACTIVITIES	(99.79)	(31.57
	Purchase of fixed assets	365.19	(5.15.
	Sale of Fixed assets	(4.44)	3.45
	Purchase of investment	58.12	126.17
	Interest received	30.12	120.17
	Proceeds / (Payment) of Fixed deposits		98.06
-	NET CASH FROM INVESTING ACTIVITIES  CASH FROM FINANCING ACTIVITIES	319.08	78.00
С			
	Proceeds/(payment) of share allotment/application money	999.39	683.90
	Proceeds/(payment) of long term borrowings (contracting authority)	(45.66)	(134.07
	Interest paid	953.73	549.82
	NET CASH FROM FINANCING ACTIVITIES		(567.96
	Net increase/(decrease) in cash & cash equivalents	(3,793.20)	70 - 1
	Cash & cash equivalents at start of the year	4,956.88	615.36
	Cash & cash equivalents at close of the year	1,163.69	47.41
	Components of cash and bank balances		
	Cash and cash equivalents		MANAGE MANAGE
	Cash on hand	15.96	20.66
	In current account	1,147.72	26.74
	Total cash and bank balances	1,163.69	47.41

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.

## ATLANTA LIMITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YERA ENDED ON SEPTEMBER 30,2023

(Amount in Lakhs)

SI.No.	Particulars	September 30, 2023	September 30, 2022
10010	THE STATE OF THE S		
A.	CASH FLOW FROM OPERATING ACTIVITIES	31,249.08	(204.43)
	Net Profit/(Loss) before Tax	31,247.00	
	Non cash adjustments to reconcile profit before tax to net cash flows:	1,779.20	1,374.27
	Depreciation	177.72	185.81
	Interest expenses	(58.20)	(126,17)
	Interest income	(38.20)	(6.87)
	Profit from firms & joint ventures	24H	2,020.99
	Financial Guarantee benefit written-off	:•	2,020.77
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	33,147.79	3,243.60
	Movements in working capital:		
	(Increase)/decrease in current trade receivables	(42.61)	(291.99)
	(Increase)/decrease in non current lease liability	(28.46)	(12.77)
	(Increase)/decrease in Long term financial liability	(202.84)	4.82
	(Increase)/decrease in Inventories	(217.47)	(88.12)
	(Increase)/decrease in interior corrent assets	13,44	0.81
		(1.82)	(1.41)
	(Increase)/decrease in other financial non current assets	17.51	(30.59)
	(Increase)/decrease in other financial current assets	(1,007.41)	(127.65)
	(Increase)/decrease in other current assets	(429.96)	(135.07)
	Increase/(decrease) in trade payables		(46.77)
	Increase/(decrease) in other current liabilities	(4.51)	
	(Increase)/decrease in Short term financial liability	(32.07)	(4.29)
	Profit/(-) Loss from firms & joint ventures	Market VII	6.87
	Increase/(decrease) in bank margin & interest thereon	58.81	750.75
	Long Term Provisions	(1,177.91)	(2.92)
	Employee benefit obligation	6.31	11.25
	Consolidation adjustment	2,052.60	(4,791.66)
	CASH GENERATED FROM OPERATIONS	32,151.41	(1,515.14)
	Direct taxes paid (net of refunds)	(32.73)	(1,098.54)
	CASH FROM OPERATING ACTIVITIES	32,118.68	(2,613,68)
2211	TO THE PART OF THE		
В	CASH FLOW FROM INVESTING ACTIVITIES	11.21	(5.01)
	Investment/(Reduction) in capital WIP	(4.44)	3.45
	Purchase/Sale of investment	(99.79)	(31.57)
	Purchase of fixed assets	365.19	
	Proceeds from sale of fixed assets		126.17
	Interest received	58.20	120.17
	NET CASH FROM INVESTING ACTIVITIES	330.37	93.05
C	CASH FROM FINANCING ACTIVITIES		
-	Proceeds/(payment) of long term borrowings (contracting authority)	1,012.67	3,257.48
	Proceeds/(payment) of short term borrowings	(36,749.98)	
	Interest paid	(177.72)	(185.81)
	NET CASH FROM FINANCING ACTIVITIES	(35,915.02)	3,071.67
	Net increase/(decrease) in cash & cash equivalents	(3,465.97)	551.03
		C 100 W	4 274 77
	Cash & cash equivalents at start of the year	5,821.89	1,276.77
	Cash & cash equivalents at close of the year	2,355.92	1,827.80
	Components of cash and bank balances		
	Cash and cash equivalents		
	Cash on hand	28.56	44.29
	In current account	2,327.36	1,783.51
	Total cash and bank balances	2,355.92	1,827.80
	LOCAL CASH AND DANK DANKINGS		

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.

## **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 Atlanta Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## To the Board of Directors Atlanta Limited

- We have reviewed the accompanying Statement of unaudited financial results of Atlanta Limited ('the Company') for the quarter ended September 30, 2023 and year to date results for the period from April 1, 2022 to September 30, 2023 ("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').
- 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.
- 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 06, 2023

UDIN: 23030063BGTOPN7559



## **SURESH C. MANIAR & CO.**

CHARTERED ACCOUNTANTS

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

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MEHUL S. MANIAR B. Com. ACA, DISA 24156046 (R) / 9892089001 (M) C/305, Eastern Court,
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Mumbai – 400 057.
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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, 2023 and year to date results for the period from April 01, 2023 to September 30, 2023 ("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.

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 06, 2023

UDIN: 23030063BGTOPM3060

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