

**ATAM VALVES LIMITED**

(FORMERLY ATAM VALVES PVT. LTD.)

1051, OUTSIDE INDUSTRIAL AREA, JALANDHAR CITY-144004, PUNJAB, INDIA.

T: 91-181-5001111, 5019616/617

F: 91-181-2290611

E-mail : sales@atamfebi.com

E-mail : marketing@atamfebi.com

Website : www.atamvalves.in

Dated: - 11th May, 2023**ATAM/SE/2023-24/10****To,**

National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051

To,

Bombay Stock Exchange Limited,
The Department of Corporate Services
P.J. Towers, Dalal Street,
Mumbai – 400 001

Sub: - Outcome of Board Meeting held on May 11, 2023 - Audited Financial Results for the quarter and year ended on March 31, 2023 and Recommendation of Final Dividend

Ref: - ISIN: - INE09KD01013**Scrip Code: - 543236****Symbol: - ATAM**

Respected Sir/ Madam,

Pursuant to the Regulation 30 and 33 read with schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, we would like to inform you that the Board of Directors, at its meeting held on Thursday, 11th May, 2023, *inter-alia* approved

- 1) Audited Financial Results for the Quarter and Year ended on 31st March, 2023 along with Statement of Assets and Liabilities and Cash Flow Statement (Copy enclosed).
- 2) Auditor's Report on the Audited Financial Results for the Quarter and Year ended on 31st March, 2023 (Copy enclosed).
- 3) Recommend the Final Dividend of Rs. 1.50/- per Equity Share of the face value of Rs.10/- each for the financial year 2022-23, subject to approval of shareholders at the ensuing Annual General Meeting.

Also, in accordance with Regulation 47(1)(b) of the Listing Regulations, the Company would be publishing the Audited Financial Results for the Quarter and financial year ended March 31, 2023 in the newspapers

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Declaration with respect to audit report with unmodified opinion

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, we hereby declares that the Statutory Auditors of the company has issued an Audit Report under the Companies Act, 2013 and Financial Results as prepared under Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 for the half year and year ended on 31st March, 2023 with unmodified opinion.

The meeting was commenced at 05:00 P.M. and concluded at 06:00 P.M.

Please take the same on your record.

Thanking You,
Yours Sincerely,
For **Atam Valves Limited**

Amit Jain
(Managing Director)



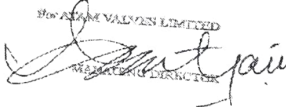
Encl: as above

| ATAM VALVES LIMITED | | | | | |
|--|---|---|-----------------|---------------|-----------------|
| Registered Office : 1051, Industrial Area, Jalandhar, Punjab-144004 | | | | | |
| CIN: U27109PB1985PLC006476 | | | | | |
| STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023 | | | | | |
| Sl. No. | Particulars | (Amount Rs. in Lakhs except Earnings per Share) | | | |
| | | Quarter ended | | Year Ended | |
| | | 31-03-2023 | 31-12-2022 | 31-03-2022 | 31-03-2022 |
| | | Audited | Unaudited | Audited | Audited |
| I | Revenue from Operations | 1,980.32 | 1,097.32 | 676.08 | 4,900.89 |
| II | Other Income | 2.36 | - | 1.33 | 23.95 |
| III | Total Revenue (I+II) | 1,982.67 | 1,097.32 | 677.41 | 4,924.84 |
| IV | Expenses | | | | |
| | Cost of materials consumed | 1048.60 | 801.24 | 448.44 | 2,865.14 |
| | Purchase of stock -in-trade | 30.50 | 22.13 | 88.04 | 204.54 |
| | Changes in inventories of finished goods, work-in- progress and stock-in-trade | 113.80 | (295.19) | (177.30) | (300.72) |
| | Employee benefits expense | 152.90 | 155.20 | 120.33 | 573.42 |
| | Finance cost | 12.65 | 8.81 | 2.61 | 39.76 |
| | Depreciation and amortisation expense | 17.51 | 16.47 | 22.83 | 71.72 |
| | Power and Fuel | 14.03 | 14.96 | 11.62 | 49.13 |
| | Other Expenses | 172.50 | 103.52 | 89.99 | 418.33 |
| | Total expenses | 1,562.49 | 827.14 | 606.57 | 3,921.31 |
| V | Profit before tax (III-IV) | 420.19 | 270.17 | 70.84 | 1,003.53 |
| VI | Tax expense | 90.25 | 68.36 | 8.59 | 236.76 |
| VII | Profit for the period (V-VI) | 329.93 | 201.82 | 62.25 | 766.76 |
| VIII | Other Comprehensive Income | | | | |
| | (i) Items that will not be reclassified to profit or loss | 5.30 | - | 5.63 | 5.30 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | (1.33) | - | (1.57) | (1.33) |
| | Total Other Comprehensive Income | 3.96 | - | 4.06 | 3.96 |
| IX | Total Comprehensive Income for the Period (VII+VIII) | 333.89 | 201.82 | 66.31 | 770.73 |
| X | Paid -Up Equity Share Capital (Face Value Rs. 10/- per share) | 1,054.80 | 1,054.80 | 412.50 | 1,054.80 |
| XI | Other equity (excluding revaluation reserve) | | | | 1,444.50 |
| XII | Earnings per share of Rs. 10/- each | | | | 656.07 |
| | - Basic (Rs.) | 3.13 | 1.91 | 0.66 | 7.67 |
| | - Diluted (Rs.) | 2.81 | 1.72 | 0.66 | 6.93 |



ATAM VALVES LIMITED
[Signature]
 MANAGING DIRECTOR

| STATEMENT OF ASSETS AND LIABILITIES | | | |
|--|--|-------------------------|-------------------------|
| Particulars | | (Amount Rs. in Lakhs) | |
| | | As at March 31, 2023 | As at March 31, 2022 |
| | | Audited | Audited |
| (1) Non - current assets | | | |
| (a) Property, plant and equipment | | 263.35 | 272.86 |
| (b) Capital work-in-progress | | - | - |
| (c) Right of use asset | | - | - |
| (d) Other intangible assets | | 48.54 | 55.70 |
| (e) Financial assets | | 0.27 | 0.27 |
| (i) Other financial assets | | - | - |
| (f) Deferred tax assets(net) | | 18.52 | 18.52 |
| (g) Other non-current assets | | 50.35 | 39.67 |
| Total non current assets | | 8.00 | - |
| | | 389.03 | 387.02 |
| (2) Current assets | | | |
| (a) Inventories | | - | - |
| (b) Financial assets | | 1,386.62 | 1,013.39 |
| (i) Trade receivables | | - | - |
| (ii) Cash and cash equivalents | | 1,992.82 | 526.82 |
| (iii) Bank Balances other than cash and cash equivalents | | 6.58 | 3.42 |
| (iv) Other financial assets | | 15.79 | 15.04 |
| (c) Current tax assets (net) | | 4.78 | - |
| (d) Other current assets | | - | - |
| Total current assets | | 37.85 | 36.98 |
| | | 3,444.44 | 1,595.65 |
| Total assets | | 3,833.47 | 1,982.67 |
| EQUITY AND LIABILITIES | | | |
| (1) EQUITY | | | |
| (a) Equity share capital | | 1,054.80 | 412.50 |
| (b) Other equity | | 1,444.50 | 656.07 |
| Total equity | | 2,499.30 | 1,068.57 |
| (2) LIABILITIES | | | |
| (i) Non - current liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | | | |
| (ia) Lease liabilities | | 64.86 | 179.47 |
| (ii) Other Financial Liabilities | | 45.56 | 51.73 |
| (b) Provisions | | - | 4.00 |
| (c) Deferred Tax Liabilities (Net) | | 28.71 | 21.19 |
| (d) Other Non-current liabilities | | - | - |
| Total non current liabilities | | - | - |
| | | 139.13 | 256.39 |
| (ii) Current liabilities | | | |
| (a) Financial liabilities | | | |
| (i) Borrowings | | | |
| (ia) Lease liabilities | | 600.92 | 358.38 |
| (ii) Trade payables | | 6.18 | 5.76 |
| (a) Total outstanding dues of micro enterprises and small enterprises | | 78.13 | 30.77 |
| (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | | 180.69 | 103.21 |
| (iii) Others financial liabilities | | - | - |
| (b) Other current liabilities | | 138.33 | 85.08 |
| (c) Provisions | | 134.43 | 39.22 |
| (d) Current tax liabilities (net) | | 4.22 | 7.33 |
| Total current liabilities | | 52.14 | 27.96 |
| Total equity and liabilities | | 1,195.04 | 657.71 |
| | | 3,833.47 | 1,982.67 |

For ASHRA VALDES LIMITED

 MANAGING DIRECTOR

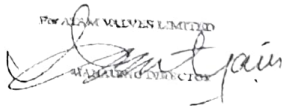


| STATEMENT OF CASH FLOWS | | (Amount Rs. in Lakhs) | |
|---|--|-----------------------|----------------|
| PARTICULARS | | Year ended | Year ended |
| | | March 31, 2023 | March 31, 2022 |
| A. Cash flow from operating activities: | | | |
| Profit before tax | | 1,003.53 | 188.59 |
| Adjustments for : | | | |
| Depreciation and amortization expenses | | 71.72 | 91.31 |
| Interest and other financial charges | | 39.76 | 43.51 |
| Allowance for expected credit loss | | 15.08 | 4.41 |
| Interest income | | (0.94) | (1.54) |
| (Gain)/loss on sale of Property plant and equipment | | (21.59) | (7.50) |
| Operating profit before working capital adjustments | | 1,107.56 | 318.78 |
| Adjustments for changes in working capital : | | | |
| - (Increase)/Decrease in Inventories | | (373.23) | (167.93) |
| - (Increase)/Decrease in Trade and other receivables | | (1,486.72) | (46.84) |
| - Increase/(Decrease) in trade and other payables | | 253.90 | (60.39) |
| - Increase/(Decrease) in provisions | | 9.71 | 5.22 |
| Cash generated from operations | | (488.79) | 48.84 |
| - Income Tax paid (net of refund) | | (224.60) | (35.85) |
| Net cash flow from / (used in) operating activities (A) | | (713.39) | 12.99 |
| B. Cash flow from investing activities | | | |
| Payment for purchase of property, plant and equipment (including adjustment of capital advances and trade payables against capital expenditure) | | (90.07) | (12.00) |
| Proceeds from sale of property, plant and equipment | | 64.66 | 8.50 |
| Increase/(decrease) in bank balances not considered as cash and cash equivalents | | 0.19 | 0.89 |
| Net cash flow from / (used) in investing activities (B) | | (25.22) | (2.61) |
| C. Cash flow from financing activities: | | | |
| Proceeds from issue of equity shares | | 597.48 | - |
| (including shares issued on conversion of share warrants into equity shares) | | | |
| Proceeds from issue of share warrants convertible into equity shares (net off shares issued on conversion of share warrants into equity shares) | | 156.00 | - |
| Proceeds from non-current borrowings | | - | 55.00 |
| Repayment of non-current borrowings | | (133.07) | (125.90) |
| Proceeds/(repayment) from current borrowings (net) | | 261.00 | 152.95 |
| Payment of interest and other financial charges | | (36.68) | (39.48) |
| Principal payment of lease liabilities | | (5.76) | (5.37) |
| Interest payment of lease liabilities | | (3.84) | (4.23) |
| Dividend paid to the equity shareholders | | (93.36) | (41.25) |
| Net cash flow from / (used) in financing activities (C) | | 741.77 | (8.28) |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | | 3.16 | 2.10 |
| Cash and cash equivalents at the beginning of the Period | | 3.42 | 1.32 |
| Cash and cash equivalents at the end of the Period | | 6.58 | 3.42 |
| Components of cash and cash equivalents | | | |
| Cash in hand | | 3.84 | 1.36 |
| Balance with Banks- in current accounts | | 2.74 | 2.06 |
| Total | | 6.58 | 3.42 |

For ALANK VALVES LIMITED

[Signature]
MANAGING DIRECTOR



| | | | | |
|--|--|----------------------|--|-------------------|
| Notes: | | | | |
| 1 | During the year, the Company initiated the process of migration of Equity Shares of the Company to the Main Board Platform of Bombay Stock Exchange Limited (BSE) and simultaneously to the Main Board Platform of National Stock Exchange of India Limited (NSE) and has obtained 'In Principle Approval' for the same. Accordingly, the Company has adopted Indian Accounting Standards (referred to as "Ind AS") from April 1, 2022 (transition date being April 1, 2021) and these financial results along with the comparatives have been prepared in accordance with the recognition and measurement principles stated therein, prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 (as amended) issued thereunder. Further the financial results have been prepared in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as applicable to the companies listed on the main board platform of BSE and NSE. | | | |
| 2 | The reconciliation between the financial results as reported under erstwhile Indian GAAP (referred to as 'Previous GAAP') and Ind AS are summarized as below: | | | |
| | a) Profit reconciliation | | | |
| | (Amount Rs. in Lakhs) | | | |
| Particulars | Quarter ended | Quarter ended | Quarter ended | Year ended |
| | 30-06-2022 | 30-09-2022 | 31-03-2022 | 31-03-2022 |
| Profit as per Previous GAAP | 81.16 | 154.42 | 69.80 | 145.15 |
| Add/(Less): Ind AS Adjustments | | | | |
| Recognition of allowance for expected credit loss in accordance with Ind AS | - | - | (4.41) | (4.41) |
| Recognition of lease rents in accordance with Ind AS | (0.39) | (0.36) | (0.41) | (1.79) |
| Actuarial (Gain)/loss on defined benefit plan reclassified to other comprehensive income | - | - | (5.63) | (5.63) |
| Tax Impact on above adjustments | 0.10 | 0.09 | 2.91 | 3.29 |
| Profit as per Ind AS | 80.87 | 154.15 | 62.25 | 136.61 |
| Add: Other Comprehensive Income | | | | |
| -Actuarial Gain/(loss) on defined benefit plan (net of taxes) | - | - | 4.06 | 4.06 |
| Total Comprehensive Income as per Ind AS | 80.87 | 154.15 | 66.31 | 140.68 |
| | b) Equity Reconciliation | | | |
| | (Amount Rs. in Lakhs) | | | |
| Particulars | As at | | | |
| | 31-03-2022 | | | |
| Total Equity as per Previous GAAP | 1,100.85 | | | |
| Add/(Less): Ind AS Adjustments | | | | |
| Recognition of allowance for expected credit loss in accordance with Ind AS | (42.94) | | | |
| Recognition of lease rents in accordance with Ind AS | (1.79) | | | |
| Tax Impact on above adjustments | 12.44 | | | |
| Total Equity as per Ind AS | 1,068.57 | | | |
| 3 | The company is a single segment company engaged in the business of manufacturing of Valves and fittings, steam traps and strainers. | | | |
| 4 | During the quarter ended June 30, 2022, the company issued 23,49,000 warrants on the payment of Rs. 13/- per warrant on preferential allotment basis, which can be converted, at the option of the holders within 18 months from the date of allotment of the warrants, into same number of equity shares having face value of Rs. 10/- each at a premium of Rs. 42/- per share on payment of balance amount of Rs. 39/- per warrant. During the quarter ended September 30, 2022, the shareholders exercised the option against 11,49,000 warrants and accordingly, 11,49,000 equity shares having face value of Rs. 10/- each have been allotted at a premium of Rs. 42/- per share. Accordingly, the weighted average number of equity shares has been adjusted for additional equity shares which would have been outstanding assuming the conversion of the outstanding warrants for computing diluted earnings per share for the respective period. | | | |
| 5 | Pursuant to the approval of shareholders in their Annual General Meeting held on September 30, 2022, the company has issued 52,74,000 fresh equity shares of Rs. 10/- each as fully paid-up bonus shares in proportion of 1:1 (i.e. one bonus share for every one equity share held) to the eligible members whose names appeared in the register of members/list of beneficial owners as on October 24, 2022, i.e. record date. Accordingly, earnings per share of all comparative periods presented has been re-stated based on number of shares outstanding in respective periods, as increased for issuance of bonus shares. | | | |
| 6 | The figures for the quarter ended March 31, 2023 and March 31, 2022, as reported in these audited financial results are the balancing figures between audited figures in respect of the full financial year and figures for nine months ended December 31, 2022 and December 31, 2021 respectively, compiled by management and approved by the Board of Directors, which have neither been audited nor reviewed by the statutory auditors. | | | |
| 7 | As per the Dividend Distribution Policy, the Board of Directors has recommended a final dividend of Rs. 1.50/- per equity share having face value of Rs.10/- each for the financial year 2022-23, subject to approval of shareholders at the ensuing Annual General Meeting. | | | |
| 8 | The above financial results have been reviewed by Audit Committee and approved by Board of Directors in their respective meetings held on 11th May, 2023 and have been audited by the Statutory Auditors of the Company. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results. | | | |
| | | | For Atam Valves Limited | |
| | | |  | |
| Place : Jalandhar | | | Managing Director | |
| Dated : 11th May 2023 | | | | |



Independent Auditor's Report on the Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Atam Valves Limited**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying financial results for the quarter and year ended March 31, 2023 (hereinafter referred to as "the Statement") of Atam Valves Limited (hereinafter referred to as "the Company"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as "the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations: and
- ii. gives a true and fair view in conformity with the recognition and measurement Principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2023.

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 (hereinafter referred to as "the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 Statement 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

The Statement has been prepared on the basis of the annual financial statements. The Management and Board of Directors 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 recognition and measurement principles laid down in the Indian 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 Management and 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 Statement

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 the 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 financial 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 through a separate report on the complete set of financial statements 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 Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Management and Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulation.
- Conclude on the appropriateness of the Management and Board of Directors's 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.
- Obtain sufficient appropriate audit evidence to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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 financial results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and figures for nine months ended December 31, 2022 compiled by management and approved by the Board of Directors, which have neither been audited nor reviewed by us.

Our opinion on the Statement is not modified in respect of the above matter.

Dated: May 11, 2023
Place: Jalandhar

For K C Khanna & Co.
Chartered Accountants
Firm Reg No. 000481110



(Signature)
(Abhishek Goel)
Partner
M. No. 521575

UDIN: 23521575BGXAZL7192