

ATAM VALVES LIMITED

(FORMERLY ATAMVALVES PVT. LTD.)

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

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F: 91-181-2290611

E-mail : sales@atamfebi.com

E-mail : marketing@atamfebi.com

Website : www.atamvalves.in

Dated: - 07th February, 2025**ATAM/SE/2024-25/80****To,**

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

**BSE Limited,
The Department of Corporate Services
P.J. Towers, Dalal Street,
Mumbai – 400 001**

Sub:- Integrated Filing (Financial) of Atam Valves Limited ('the Company') for the third Quarter and Nine Months ended December 31, 2024

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

Respected Sir/Madam,

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read alongwith the BSE Circular No. 20250102-4 and the NSE Circular No.

NSE/CML/2025/02 both dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) of the Company, in the specified format for the third quarter and nine months ended December 31, 2024.

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: L27109PB1935PLC006476							
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024							
Sl. No.	Particulars	(Amount Rs. in Lakhs except Earnings per Share)					
		Quarter ended			Nine months ended		Year Ended
		31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
I	Revenue from Operations	1,738.17	1,692.48	1,218.65	4,579.13	3,535.24	5,259.75
II	Other Income	0.44	3.06	0.30	4.62	0.53	2.59
III	Total Income (I+II)	1,738.61	1,695.54	1,218.95	4,583.75	3,535.77	5,262.34
IV	Expenses						
	Cost of materials consumed	1192.57	1,058.56	816.19	3,108.59	2,467.72	3,457.24
	Purchase of stock -in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in- progress and stock-in-trade	(110.88)	(25.05)	(163.62)	(372.50)	(528.55)	(541.21)
	Employee benefits expense	214.37	224.59	209.07	648.03	528.73	745.86
	Finance cost	25.75	23.46	29.29	59.33	88.83	114.31
	Depreciation and amortisation expense	15.88	14.71	17.47	44.70	49.69	64.84
	Power and Fuel	16.39	20.14	14.55	50.26	45.55	60.98
	Other Expenses	171.91	151.82	151.02	480.97	441.28	557.36
	Total expenses	1,525.99	1,468.23	1,073.97	4,019.38	3,093.25	4,459.38
V	Profit before tax (III-IV)	212.62	227.31	144.98	564.37	442.52	802.96
VI	Tax expense	55.07	61.10	46.23	147.53	127.77	219.76
VII	Profit for the period (V-VI)	157.55	166.21	98.75	416.84	314.75	583.20
VIII	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	2.98	6.68	-	(3.98)	-	2.33
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.75)	(1.68)	-	1.00	-	(0.59)
	Total Other Comprehensive Income	2.23	5.00	-	(2.98)	-	1.74
IX	Total Comprehensive Income for the Period (VII+VIII)	159.78	171.21	98.75	413.86	314.75	584.94
X	Paid -Up Equity Share Capital (Face Value Rs. 10/- per share)	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30
XI	Other equity (excluding revaluation reserve)						1,958.15
XII	Earnings per share of Rs. 10/- each						
	- Basic (Rs.)	1.37	1.45	0.87	3.64	2.83	5.21
	- Diluted (Rs.)	1.37	1.45	0.87	3.64	2.83	5.21

Notes:	
1	The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (as amended) as specified in Section 133 of the Companies Act, 2013 read with rules thereof and in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2	The financial results have been reviewed by Audit Committee and approved by Board of Directors in their respective meetings held on January 30, 2025.
3	The Company does not have any subsidiary/associate/joint venture company.
4	The company is a single segment company engaged in the business of manufacturing of Valves and fittings, steam traps and strainers.

Place : Jalandhar
Dated : January 30, 2025

For ATAM VALVES LIMITED

For Atam Valves Limited

Amit Jain
MANAGING DIRECTOR
(DIN 01063087)



J.C. ARORA & ASSOCIATES

Chartered Accountants

1st Floor, Sohal Complex, Sehdev Market, Jalandhar.

(O): 0181-4155625 (M): 98143-25375, 98143-47375

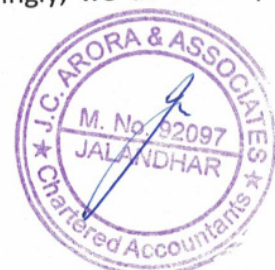
Email: jca_25375@yahoo.co.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED FINANCIAL RESULTS

Review Report to
The Board of Directors
Atam Valves Limited

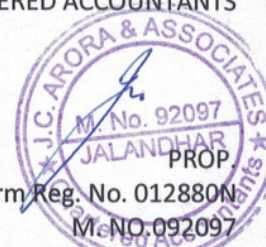
Introduction

1. We have reviewed the accompanying statement of unaudited financial results of ATAM VALVES LIMITED ("the company"), for the quarter and nine months period ended December 31, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in the Indian accounting standard 34 "Interim Financial Reporting "(Ind AS 34)", Prescribed under section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder 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 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 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.



4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR J.C ARORA & ASSOCIATES
CHARTERED ACCOUNTANTS



Firm Reg. No. 012880M

M. NO. 092097

UDIN: 25092097BMLANA6273

Place: Jalandhar
Date: 30.01.2025

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT, ETC.

- Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

- Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

- Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

- Not Applicable

For ATAM VALVES LIMITED

AMIT JAIN
(Managing Director)

Encl: as above