



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

Date: - 13th February, 2026

ATAM/SE/2025-26/52

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:- Proceedings of the Board Meeting held on 13th February, 2026

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 Friday, 13th February, 2026 *inter-alia* considered and approved the following:

- 1) Un-Audited Financial Results for the Quarter and Nine months ended on 31st December, 2025 (Copy enclosed).
- 2) Statutory Auditor's Limited Review Report for the Quarter and Nine months ended on 31st December, 2025 (Copy enclosed).

The meeting was commenced at 01:00 P.M. and concluded at 02:00 P.M.

GST No. 03AABCA2863R1ZH



CIN-L27109PB1985PLC006476

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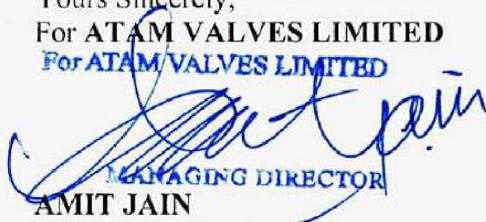
Please take the same on your record.

Thanking You,

Yours Sincerely,

For **ATAM VALVES LIMITED**

For **ATAM VALVES LIMITED**


MANAGING DIRECTOR
AMIT JAIN
(Managing Director)

Encl: as above

ATAM VALVES LIMITED							
Registered Office : 1051, Industrial Area, Jalandhar, Punjab-144004							
CIN: L27109PB1985PLC006476							
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025							
Sl. No.	Particulars	(Amount Rs. in Lakhs except Earnings per Share)					
		Quarter ended			Nine months ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from Operations	1,041.16	1,140.78	1,738.17	3,419.07	4,579.13	6,050.01
II	Other Income	0.52	0.28	0.44	1.22	4.62	7.09
III	Total Income (I+II)	1,041.68	1,141.06	1,738.61	3,420.29	4,583.75	6,057.10
IV	Expenses						
	Cost of materials consumed	777.52	1,002.02	1,192.57	2,577.28	3,108.59	4,085.46
	Purchase of stock -in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in- progress and stock-in-trade	(53.28)	(372.69)	(110.88)	(552.76)	(372.50)	(634.85)
	Employee benefits expense	178.83	208.55	214.37	587.21	648.03	860.09
	Finance cost	25.45	24.82	25.75	77.47	59.33	87.70
	Depreciation and amortisation expense	15.60	15.50	15.88	46.35	44.70	63.04
	Power and Fuel	12.94	13.76	16.39	42.23	50.26	66.57
	Other Expenses	159.65	129.49	171.91	432.11	480.97	877.28
	Total expenses	1,116.72	1,021.25	1,526.99	3,209.90	4,019.38	5,205.29
V	Profit before tax (III-IV)	(75.03)	119.81	212.62	210.40	564.37	851.81
VI	Tax expense	(17.39)	29.96	55.07	54.27	147.53	221.92
VII	Profit for the period (V-VI)	(57.64)	89.85	157.55	156.13	416.84	629.89
VIII	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	-	(0.19)	2.98	1.88	-3.98	(1.83)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	0.05	-0.75	(0.47)	1.00	0.46
	Total Other Comprehensive Income	-	(0.14)	2.23	1.41	(2.98)	(1.37)
IX	Total Comprehensive Income for the Period (VII+VIII)	(57.64)	89.71	159.78	157.54	413.86	628.52
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)						2,500.70
XII	Earnings per share of Rs. 10/- each						
	- Basic (Rs.)	(0.50)	0.78	1.37	1.36	3.64	5.50
	- Diluted (Rs.)	(0.50)	0.78	1.37	1.36	3.64	5.50

Notes:

- 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.
- The financial results have been reviewed by Audit Committee and approved by Board of Directors in their respective meetings held on February 13, 2026.
- The Company does not have any subsidiary/associate/joint venture company.
- The company is a single segment company engaged in the business of manufacturing of Valves and fittings, steam traps and strainers.

Place : Jalandhar
Dated : February 13, 2026

For Atam Valves Limited
For ATAM VALVES LIMITED,

(Amit Jain)
Managing Director
(DIN 01063087)

MANAGING DIRECTOR



**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, 2025 ("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.





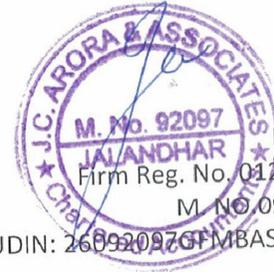
J.C. ARORA & ASSOCIATES

Chartered Accountants

1st Floor, Sohal Complex, Sehdev Market, Jalandhar.
(O): 0181-4155625 (M): 98143-25375, 98143-47375
Email: jca_25375@yahoo.co.in

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.



PROP.
Firm Reg. No. 012880N
M. No. 092097
UDIN: 26092097GFMBAS3793

Place: Jalandhar
Date: 13.02.2026