

ATMASTCO LTD.

CIN No. : L29222CT1994PLC008234

REF-ATML/NSE-SME/2024/50

Date: 14.11.2024

To
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block – G,
Bandra Kurla Complex, Bandra,
Mumbai – 400051, Maharashtra

Company Symbol: ATMASTCO (EQ), ISIN: INE05DH01017

Dear Sir/Madam,

Sub: Subject: Intimation under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015- Change in Statutory Auditors.

Resignation of Statutory Auditors

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Securities and Exchange Board of India circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, dated 13th July, 2023 and Securities and Exchange Board of India circular no. CIR/CFD/CMD1/114/2019 dated October 18, 2019, 'We wish to inform that M/s Rajesh Jalan & Associates., Chartered Accountants, (FRN: 326370E) Statutory Auditors of the Company have tendered their resignation vide their letter dated November 14, 2024 informing their inability to continue as the Statutory Auditors of the Company.

The Audit Committee at its meeting held on November 14, 2024 considered the item w.r.t. resignation of M/s Rajesh Jalan & Associates., Chartered Accountants, (FRN: 326370E) as Statutory Auditors of the Company. The Audit Committee was of the view that there were no such concerns raised/reported by the Statutory Auditors with respect to its resignation and the grounds stated by the statutory auditors for resignation were convincing. The Audit Committee took note of the same.

The Board of Directors at its meeting held on November 14, 2024, also noted that there are no other reasons other than mentioned in the resignation letter received from the Auditors dated November 14, 2024.

Regd. Off. : 157-158, Light Industrial Area, Bhilai - 490 026, Distt. Durg (C.G.)
Trading : Opp. Karuna Hospital, Nandini Road, Bhilai - 490 011 (C.G.) India
Unit-1 : 157-158, Light Industrial Area, Bhilai - 490 026, Distt. Durg (C.G.)
Unit-2 : Village Birebhat, Tehsil Dhamda, Distt. Durg (C.G.) - 491331
Phone : +91-788-4214677
E-mail : atmpl@atmastco.com



Quality Assured Company
ISO 9001:2015, 14001:2015, 45001:2018



ATMASTCO LTD.

CIN No. : L29222CT1994PLC008234

The Audit Committee and Board at their respective meetings placed on record their appreciation to M/s Rajesh Jalan & Associates., Chartered Accountants, (FRN: 326370E) for their contribution to the Company with their audit processes and standards of auditing.

The copy of the resignation letter dated November 14, 2024, with Annexure-A as received from M/s Rajesh Jalan & Associates., Chartered Accountants is attached herewith.

The Audit Committee and the Board would consider the appointment of new statutory auditors in due course, to fill the casual vacancy caused by the resignation as aforesaid and the same would be intimated accordingly.

This is for your records and further dissemination.

Thanking You,

Yours faithfully,

For, Atmastco Limited

Venkataraman Ganesan
Director
DIN: 00892697

Encl: As Above

Regd. Off. : 157-158, Light Industrial Area, Bhilai - 490 026, Distt. Durg (C.G.)
Trading : Opp. Karuna Hospital, Nandini Road, Bhilai - 490 011 (C.G.) India
Unit-1 : 157-158, Light Industrial Area, Bhilai - 490 026, Distt. Durg (C.G.)
Unit-2 : Village Birebhat, Tehsil Dhamda, Distt. Durg (C.G.) - 491331
Phone : +91-788-4214677
E-mail : atmpl@atmastco.com



Quality Assured Company
ISO 9001:2015, 14001:2015, 45001:2018



ATMASTCO LTD.

CIN No. : L29222CT1994PLC008234

In accordance with circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, dated 13th July, 2023 and Securities and Exchange Board of India circular no. CIR/CFD/CMD1/114/2019 dated October 18, 2019

S.no	Particulars	Details
1.	Name of the Listed Entity	Atmastco Limited
2.	Name of Auditor	Rajesh Jalan & Associates
3.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Resignation from the office of statutory Auditor
4.	Date of appointment/re- appointment/cessation (as applicable) and term of appointment and re-appointment	Resignation as statutory Auditor vide letter dated 14.11.2024 due to reason mentioned in the resignation letter attached
5.	Brief Profile	Not applicable
6.	Disclosure of relationship between directors	Not Applicable

Regd. Off. : 157-158, Light Industrial Area, Bhilai - 490 026, Distt. Durg (C.G.)

Trading : Opp. Karuna Hospital, Nandini Road, Bhilai - 490 011 (C.G.) India

Unit-1 : 157-158, Light Industrial Area, Bhilai - 490 026, Distt. Durg (C.G.)

Unit-2 : Village Birebhat, Tehsil Dhamda, Distt. Durg (C.G.) - 491331

Phone : +91-788-4214677

E-mail : atmpl@atmastco.com



Quality Assured Company
ISO 9001:2015, 14001:2015, 45001:2018

RAJESH JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

56, Metcalfe Street, 1st Floor, Room No. 1A, Kolkata - 700013

T : 033 4066 0180, M : +91 98312 28811, E : rajeshjalan@rediffmail.com, rjacaranchi@gmail.com

Date: November 14, 2024

To,
The Board of Directors
Atmastco Limited
157-158, Light Industrial Area,
Nandini Road, Durg,
Bhilai 490026

Sub: Resignation as statutory auditors of Atmastco Limited.

Dear Sirs/Madam,

We refer to our appointment as a Statutory Auditor of Atmastco Limited ("the Company") pursuant to the shareholders resolution passed in the Annual General Meeting dated September 30, 2023, to hold office for a term of 5 years.

Based on our discussion and agreed with the Management, we express our inability to continue as Statutory Auditor of the Company for commercial consideration, as we are not able to recover a reasonable portion of our time costs. We have issued our limited review report for half year ended September 30, 2024, in compliance with Para 6(A) of SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019.

In view of the above, please accept our resignation. Further as per the requirements of the Company Act, 2013, we shall be forwarding the copy of Form ADT-3 as filed with the Registrar of Companies, in due course.

We place on record our sincere gratitude for the cooperation and support of the Management and staff of the Company during our professional association.

Further to the above please find attached herewith information to be obtained from the statutory auditor upon resignation as per SEBI circular no. CIR/CFD/CMD1/114/2019 dated October 18, 2019.

For Rajesh Jalan & Associates

Chartered Accountants

Firm Regd No. 326370E

CA Rajesh Jalan

Partner

Membership No. 065792

Date: 14.11.2024



RAJESH JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

56, Metcalfe Street, 1st Floor, Room No. 1A, Kolkata - 700013
T : 033 4066 0180, M : +91 98312 28811, E : rajeshjalan@rediffmail.com, rjacaranchi@gmail.com

Information to be obtained from the statutory auditor upon resignation as per SEBI circular no. CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Sl. No.	Particular	Details
1	Name of the listed entity	Atmastco Limited
2	Details of the statutory auditor a. Name b. Address c. Phone number d. Email	a. Rajesh Jalan & Associates b. 57, Metcalfe Street, Room 1A Kolkata c. 9831228811 d. rjacaranchi@gmail.com
3	Details of association with the listed entity a. Date on which the statutory auditor was appointed b. Date on which the term of the statutory auditor was scheduled to expire. c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	a. Appointed at the Annual General Meeting held on September 30, 2023, for their second term of 5 (Five) year from the conclusion AGM till the conclusion of AGM to be held in calendar year 2028 b. On conclusion of the AGM (after completion of the statutory audit for the financial year ending March 31, 2028) c. Limited review report for the half year ended September 30, 2024.
4	Detailed reasons for resignation	Please refer our resignation letter dated November 14, 2024
5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
6	In case the information requested by the auditor was not provided, then following shall be disclosed: a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management. b. Whether the lack of information would have significant impact on the financial statements/ results.	Not Applicable



Other Office : 1. Girdhar Plaza, 4th Floor, Harmu Road, Ranchi - 834 001, Jharkand
2. Sarkanda Near Tekriwal Ultra Scan, Godda - 814 133, Jharkand

RAJESH JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

56, Metcalfe Street, 1st Floor, Room No. 1A, Kolkata - 700013
T : 033 4066 0180, M : +91 98312 28811, E : rajeshjalan@rediffmail.com, rjacaranchi@gmail.com

	c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised) d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	
7	Any other facts relevant to the resignation	None

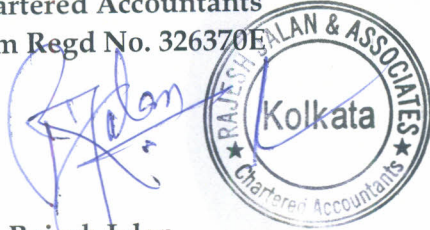
Declaration:

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for the resignation of our firm.

For Rajesh Jalan & Associates

Chartered Accountants

Firm Regd No. 326370E



CA Rajesh Jalan

Partner

Membership No. 065792

Date: 14.11.2024