**September 9, 2026**

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

**Kind Attn.: Listing Compliance Department**

**Subject: Clarification regarding preparation of Financial Results in Non-Ind AS format.**

**Company: ATMASTCO LIMITED**
**Symbol: ATMASTCO**

Dear Sir/Madam,

This is with reference to the observation communicated by the Exchange in relation to the **Outcome of Board Meeting – Financial Results submitted by the Company on 14th August 2026**, wherein it has been observed that the financial results were not submitted in the Ind AS format and the Company has been requested to provide an auditor's certificate regarding preparation of the financial results in non-Ind AS format.

In this regard, the Company respectfully submits the following clarification:

1. **Status of the Company**

   The equity shares of the Company are listed on the **SME Platform of NSE Limited (NSE Emerge)**. The Company continues to be classified and listed as an SME entity.

2. **Applicability of Ind AS**

   The Company has considered the provisions of the **Companies (Indian Accounting Standards) Rules, 2015**, as amended from time to time. In particular, **Rule 4 of the said Rules** provides for the exemption from mandatory applicability of Ind AS to companies whose securities are listed or proposed to be listed on an SME Exchange, subject to the conditions and provisions contained therein.

   Based on the Company's understanding of the applicable provisions and its continued status as an SME-listed entity, the Company is not mandatorily required to prepare its financial results under Ind AS merely on account of its listing on the SME Platform.

3. **Accounting framework followed**

   Accordingly, the financial results for the quarter ended **30 June 2026** have been prepared by the management in accordance with the **Accounting Standards notified under Section 133 of the Companies Act, 2013**, read with the applicable rules thereunder, as applicable to the Company, and the corresponding presentation and recognition requirements applicable under such framework.

4. **Limited Review by Statutory Auditors**

   The aforesaid financial results have been subjected to limited review by the Statutory Auditors of the Company in accordance with the applicable **Standards on Review Engagements issued by the Institute of Chartered Accountants of India** and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5. **Auditor's Certificate**

   In support of the above clarification, the Company is enclosing herewith the certificate issued by its Statutory Auditors regarding the basis for preparation of the financial results under the applicable Accounting Standards (AS) framework instead of Ind AS.

In view of the above, the Company respectfully submits that the financial results for the quarter ended **30th June 2026,** were prepared under the accounting framework applicable to the Company, considering its status as an SME-listed entity and the exemption provided under the applicable provisions of the Companies (Indian Accounting Standards) Rules, 2015.

The Company shall continue to ensure compliance with the applicable requirements relating to the **accounting framework, format, presentation and disclosures** for subsequent reporting periods.

We request the Exchange to kindly take the above clarification and the enclosed Auditor's Certificate on record and consider the observation as duly clarified.

Thanking you,

For **ATMASTCO LIMITED,**

SUBRAMANIAM SWAMINATHAN IYER

Digitally signed by SUBRAMANIAM SWAMINATHAN IYER
Date: 2026.09.09 18:01:41 +05'30'

**Authorised Signatory**
Subramaniam Swaminathan Iyer
Managing Director

DIN: 01243936

A. C. Surana & Co.
Chartered Accountants

H.O.:- 111, Jeevan Rekha Parisar
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Ref. No. Date ..................................

# AUDITOR'S CERTIFICATE

We have reviewed the unaudited financial results of **ATMASTCO LIMITED** ("the Company") for the quarter ended **30 June 2026**.

Based on the information and explanations provided by the management, we understand that the Company is listed on the **SME Platform of NSE Limited (NSE Emerge)**. In terms of **Rule 4 of the Companies (Indian Accounting Standards) Rules, 2015**, as amended, the provisions relating to mandatory applicability of Indian Accounting Standards (Ind AS) **shall not apply to companies whose securities are listed or proposed to be listed on an SME Exchange**, subject to the provisions of the said Rules.

Accordingly, the Company is **not mandatorily required to prepare its financial results under Ind AS** and is permitted to prepare the same in accordance with the **Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013**, as applicable.

We further confirm, based on the information and explanations provided by the management, that the Company has not voluntarily opted for adoption of Ind AS and that the financial results for the quarter ended **30 June 2026** have been prepared in accordance with the applicable **Accounting Standards (AS)** and have been subjected to our limited review in accordance with the applicable Standards on Review Engagements issued by the Institute of Chartered Accountants of India.

This certificate is issued specifically for submission to **National Stock Exchange of India Limited** in response to its observation regarding preparation of the financial results in non-Ind AS format.

**UDIN - 26077783YKZTKS2377**

For A C Surana & Co
Chartered Accountants
Firm Registration No.: 010781C

A.C. SURANA & CO. DURG (C.G.) CHARTERED ACCOUNTANTS

Arvind Chand Surana
Partner
Membership No : 077783

Place: Durg
Date: September 9, 2026