ATMASTCO LTD.

CIN No: L29222CT1994PLC008234

14.08.2026

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

Company Symbol: ATMASTCO (EQ),
ISIN: INE05DH01017
Dear Sir/Ma'am,
Sub: Outcome of Board Meeting of Atmastco Limited 14th August 2026,

Further to our intimation dated 12th August, 2026, Pursuant to Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations ("SEBI Listing Regulations"), 2015, we would like to inform that the Board of Directors of the Company at its meeting held today i.e. on Friday, 14th August,2026 through Video Conferencing/Other Audio-Visual Means (VC/OAVM) at the Registered office of the company at 157-158,Light Industrial Area, Nandini Road, Opp. KarunaHospital,Bhilai, Durg Chhattisgarh 490026 India, commenced at 7:30 P.M. and concluded at 9:15 P.M., inter alia transacted and approved the followings businesses;

1. the unaudited financial results of the Company for the quarter ended 30th June, 2026together with the limi ted review report from the statutory auditors of the Company for the aforementioned quarter. Certificate as per Regulation 33(2)(a) of SEBI LODR Regulations 2015, is enclosed herewith.

2. Appointment of Mr. Sarvesh Kumar as Chief Financial Officer ("CFO") & Key Managerial Personnel of the Company, with effect from August, 14 2026. Consequently, Mr. Venkataraman Ganesan has relinquished/cessation the position of Chief Financial Officer of the Company with effect from 14th August 2026, while continuing as Executive Director of the Company. Necessary disclosure in terms of Regulation 30 read with Para A, Part A of Schedule III of the SEBI LODR and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 **as Annexure-1**.

Further, in terms of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company will publish an extract of un-audited financial results for the quarter ended on 30th June, 2026.

This intimation is also being uploaded on the website of the Company and can be accessed at the weblink www.Atmastco.com

We request you to take the same on record. Thanking you,

For Atmastco Limited

SUBRAMANIAM SWAMINATHAN IYER

Digitally signed by SUBRAMANIAM SWAMINATHAN IYER
DN: c=IN, postalCode=490020, st=CHHATTISGARH, street=PLOT NO 12A7 ,DURG,NEHRU NAGAR EAST ,490020, l=DURG, o=Personal, serialNumber=5ea85af84d44cedc5ee1d9043d436adbe9b4b271affe528bce029dca24ac9408, pseudonym=78186ce702fb4c1a904a99f4a3137558, 2.5.4.20=029fdfe825f45cb7af364dd8ba715671f885aabfe7f25c01a28ff749e410e908, email=SWAMI@ATMASTCO.COM, cn=SUBRAMANIAM SWAMINATHAN IYER
Date: 2026.08.14 21:43:09 +05'30'

Subramaniam Swaminathan Iyer
Managing Director
DIN: 01243936

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

14.08.2026

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

Company Symbol: ATMASTCO (EQ),
ISIN: INE05DH01017

Dear Sir/Madam,

We the undersigned, in our respective capacities as Managing Director and Chief Financial Officer of Atmastco Limited, certify that the Standalone and Consolidated Un-Audited Financial results for the Quater year ended 30th June,2026, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You
Your's faithfully

For Atmastco Limited

SUBRAMANIAM SWAMINATHAN IYER

Digitally signed by SUBRAMANIAM SWAMINATHAN IYER
DN: c=IN, postalCode=490020, st=CHHATTISGARH, street=PLOT NO 12A7 ,DURG,NEHRU NAGAR EAST ,490020, l=DURG, o=Personal, serialNumber=5ea85af84d44cedc5ee1d9043d436adbe9b4b271affe528bce029dca24ac9408, pseudonym=78186ce702fb4c1a904a99f4a3137558, 2.5.4.20=029fdfe825f45cb7af364dd8ba715671f885aabfe7f25c01a28ff749e410e908, email=SWAMI@ATMASTCO.COM, cn=SUBRAMANIAM SWAMINATHAN IYER
Date: 2026.08.14 21:42:01 +05'30'

Subramaniam Swaminathan Iyer
Managing Director
DIN:01243936

GANESAN VENKATARAMAN

Digitally signed by GANESAN VENKATARAMAN
DN: c=IN, postalCode=490020, st=CHHATTISGARH, street=B-377 ,CENTRAL AVENUE ,DURG,BHILAI ,490020, l=DURG, o=Personal, serialNumber=29788a058f1d52c5d7dea60a8b2e8bb205b9b86655ab44ab3bc0597097682b69, pseudonym=aa6a90bb47d94fca866800a7f93aa8a4, 2.5.4.20=b57009f5ea29e2304beea5f18b1f2cbe15e9da3bce7fc15f022c9c388992acf9, email=VENKAT@ATMASTCO.COM, cn=GANESAN VENKATARAMAN
Date: 2026.08.14 21:42:33 +05'30'

Venkataraman Ganesan
Director and CFO
DIN:00892697

Annexure 1

Disclosure under Regulation 30 Para A Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI's Master Circular No. HO/49/14/14(7)2025 CFD-POD2/1/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026,

A	**Name of Chief Financial Officer**	**Mr. Venkataraman Ganesan**	**Mr. Sarvesh Kumar**
B	Reason of change viz appointment, removal, cessation, death or otherwise	Relinquishment/cessation	Appointment
C	Reason	Mr. Venkataraman Ganesan, presently holding the position of Executive Director and Chief Financial Officer (CFO) of the Company, has relinquished/cessation the position of Chief Financial Officer of the Company with effect from 14th August 2026, while continuing as Executive Director of the Company	
D	Date and term of appointment		Date of Appointment: - 14th August, 2026 Term of Appointment: - As per recommendations of NRC as its meeting held on today i.e. 14th August, 2026 the Board of Directors of the Company has appointed Mr. Sarvesh Kumar as a Chief Financial Officer & KMP.
E	Brief profile		Mr. Sarvesh Kumar, a Chartered Accountant (ACA 502802), experienced finance Leader with over 23 years of experience in accounting, finance and risk management across diverse industries, showcasing a consistent track record of driving financial performance and strategic growth.
F	Disclosure of relationship between Directors		Not related to any Directors & KMP of the Company
G	Shares held in the Company		Nil

ATMASTCO LIMITED
CIN - L29222CT1994PLC008234
Consolidated Statement of Profit and Loss for the Quarter ended 30.06.2026

(Amount in lacs, unless otherwise stated)

	Particular	For the Quarter Ended			For the year ended
		30 June 2026	Mar 31, 2026	30 June 2025	March 31, 2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	4,272.73	12,674.82	5,248.41	29,261.90
II	Other income	7.65	230.17	0.01	262.16
III	**Total Income (I + II)**	4,280.39	12,904.99	5,248.42	29,524.06
IV	**Expenses:**				
	Cost of materials consumed	1,629.72	8,070.31	2,563.99	17,452.11
	Change in inventories of Finished goods, work-in-progress and Stock in trade	326.54	572.14	(372.88)	(1,786.26)
	Employee benefits expense	408.03	528.99	269.23	1,582.88
	Finance costs	370.55	389.27	187.87	1,229.07
	Depreciation and amortization expense	133.08	76.86	91.10	397.16
	Other expenses	1,182.89	1,638.19	2,386.79	7,274.47
	Total Expenses	4,050.81	11,275.77	5,126.10	26,149.43
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)**	229.58	1,629.22	122.32	3,374.63
VI	Exceptional Item	-	811.35	-	811.35
VII	**Profit/(Loss) before extraordinary items and tax (V - VI)**	229.58	817.87	122.32	2,563.28
VIII	Extraordinary Item				-
IX	**Profit/(Loss) before tax (VII- VIII)**	229.58	817.87	122.32	2,563.28
X	**Tax expense:**				
	(1) Current tax	92.63	175.42	35.42	700.72
	(2) Deferred tax	-5.50	-18.37	-1.39	(42.71)
XI	**Net Profit/(Loss) for the year**	142.45	660.82	88.29	1,905.28
XII	**Earning Per Share (in Rs.)**				
	Basic	0.57	2.67	0.36	7.70
	Diluted	0.57	2.67	0.36	7.70
XIII	Paid Up Capital	2,615.83	2,473.47	2,473.47	2,473.47
	Reserves and surplus	14,320.50	12,156.54	10,339.59	12,156.54
	Money Received Against share warrants	855.00			

For and on behalf of the Board of Atmastco Limited

ATMASCO LTD.

Subramaniam Swaminathan Iyer
Managing Director
DIN: 01243936

Notes to Financial Results

1. The above Consolidated financial results have been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and were reviewed and approved by the Board of Directors at their respective meetings held on Aug 14, 2026. These Consolidated financial results have been prepared in compliance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the applicable Accounting Standards prescribed thereunder.

2. The Company has partly utilised the Proceeds of preferential allotments dated 30.06.2026 as detailed below

Sl No	Objective of issue	Amount Alloted	Amount utilised till 30th June 2026	Amount unutilised till 30th June 2026	Deviation If any
1	Working Capital for Atmastco Defence Pvt Ltd	1630.27	0	1630.27	Nil
2	Working Capital for Atmastco Pvt Ltd - EPC and Fabrication	1086.71	698.14	388.57	Nil
3	General Corporate Purpose	301.86	301.86	0	Nil
		3018.84	1000	2018.84	

3.Pursuant to the Ministry of Corporate Affairs Notification dated February 16, 2015, companies whose securities are listed on the SME Exchange, as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 ("ICDR Regulations"), are exempted from the mandatory requirement of adoption of Ind AS.

4.The Company is primarily engaged in the trading of Steel Goods/Items, Industrial Goods and Engineering & Erection activities. Considering the nature of operations and future business prospects, the management monitors the business under two reportable segments in accordance with the requirements of applicable Accounting Standards.

5. During the Quarter year ended June 30, 2026, no investor complaints were received or remained pending. Accordingly, the status of investor complaints during the period is NIL.

6. The Company is in the process of transitioning to the Indian Accounting Standards ("Ind AS") prescribed under the Companies (Indian Accounting Standards) Rules, 2015. The Company will adopt Ind AS and present its first Ind AS-compliant financial statements for the financial year/period ending March 31, 2027, together with restated comparative figures for the corresponding previous periods in accordance with Ind AS. Accordingly, the financial results for the quarter ended June 30, 2026 have been prepared under the existing (non-Ind AS) framework referred to in Note 1 above.

7. The Company has presented quarterly financial results for the quarter ended 30 June 2026 for the first time pursuant to the applicable requirements. Accordingly, the comparative figures for the quarters ended 30 June 2025 and 31 March 2026 have been worked out by the Management by exercising necessary due diligence based on the underlying books of account and relevant records.
The comparative figures for the aforesaid quarters were not subject to a separate limited review by the Statutory Auditors.

ATMASTCO LIMITED
Annexure B - SEGMENT REPORTING UNDER AS-17
Information about Primary Business Segment

(Amount in lacs, unless otherwise stated)

Sr No	Particulars	Manufacturing /Fabrication	Services	Total
		Quarter Ended 30 June 2026	Quarter Ended 30 June 2026	Quarter Ended 30 June 2026
			FY 2026-2027	
A	Segment Revenue External Revenue	2,118.73	2,154.00	4,272.73
	Inter Segment Revenue	-	-	-
	Gross Turnover	2,118.73	2,154.00	4,272.73
	Less: Inter Segment Revenue	-	-	-
	Net Turnover	2,118.73	2,154.00	4,272.73
B	Segment Result before Interest ,Tax and Depreciation	312.81	314.82	627.62
	Less : Interest Expenses	149.69	115.28	264.97
	Less : Depreciation	71.49	61.58	133.08
	Less: Income Tax	45.93	46.70	92.63
	Less: Deferred tax	-2.73	-2.77	(5.50)
	Profit After tax	48.42	94.03	142.45
C	**Other Information**			-
	Segment Assets	22,936.24	19,755.75	42,692.00
	Segment Liabilities	13,342.64	11,544.25	24,886.88
	Segment Capital	1,471.11	1,144.72	2,615.83
	Depreciation & Amortization Depreciation	98.34	34.73	133.08
		-	-	-

S.NO.	Particulars	Manufacturing /Fabrication	Services	Total
		Quarter Ended 31st March 2026	Quarter Ended 31st March 2026	Quarter Ended 31st March 2026
			F.Y. 2025-2026	
A	Segment Revenue External Revenue	8,204.87	4,469.96	12,674.82
	Inter Segment Revenue	-	-	-
	Gross Turnover	8,204.87	4,469.96	12,674.82
	Less: Inter Segment Revenue	-	-	-
	Net Turnover	8,204.87	4,469.96	12,674.82
B	Segment Result before Interest Tax and Depreciation	756.80	412.35	1,169.16
	less : Interest Expenses	147.42	127.00	274.42
	Less :Depreciation & Amortization Depreciation	75.67	1.20	76.86
	Less: Income Tax	59.96	32.67	92.63
	Less: Deferred tax	-3.56	-1.94	-5.50
	Profit After tax	477.32	253.42	730.75
C	**Other Information**			-
	Segment Assets	22,686.03	19,540.23	42,226.26
	Segment Liabilities	14,795.21	12,801.04	27,596.25
	Segment Capital	1,328.73	1,144.74	2,473.47
	Depreciation & Amortization Depreciation	75.67	1.20	75.05
		-	-	-

S.NO.	Particulars	Manufacturing /Fabrication	Services	Total
		Quarter Ended 30th June 2025	Quarter Ended 30th June 2025	Quarter Ended 30th June 2025
			F.Y. 2025-2026	
A	Segment Revenue External Revenue	4,727.30	521.11	5,248.41
	Inter Segment Revenue	-	-	-
	Gross Turnover	4,727.30	521.11	5,248.41
	Less: Inter Segment Revenue	-	-	-
	Net Turnover	4,727.30	521.11	5,248.41
	Segment Result before Interest Tax and Depreciation	378.18	38.78	416.97
	less : Interest Expenses	145.53	16.04	161.57
	Less :Depreciation & Amortization Depreciation	119.86	13.21	133.08
	Less: Income Tax	31.90	3.52	35.42
	Less: Deferred tax	-1.25	-0.14	-1.39
	Profit After tax	82.14	6.15	88.29
		-	-	-

ATMASCO LTD.

ATMASTCO LIMITED

Annexure B - SEGMENT REPORTING UNDER AS-17

Information about Primary Business Segment

(Amount in lacs, unless otherwise stated)

S.NO.	Particulars	Manufacturing /Fabrication	Services	Total
			01.04.2025 to 31.03.2026	
A	Segment Revenue External Revenue	25,066.87	7,854.95	32,921.82
	Inter Segment Revenue	-	-	-
	Gross Turnover	25,066.87	7,854.95	32,921.82
	Less : Intersegment revenue	-	-	-
	Less : GST	2,803.72	856.20	3,659.92
	Net Turnover	22,263.15	6,998.75	29,261.90
	Segment Result Before Deferred Tax	1,417.09	445.48	1,862.57
	Less : Deferred Tax	-32.50	-10.22	-42.71
	Profit After tax	1,449.59	455.70	1,905.28
	Other Information			-
	Segment Assets	22,686.03	19,540.23	42,226.26
	Segment Liabilities	14,795.21	12,801.04	27,596.25
	Segment Capital	1,328.73	1,144.74	2,473.47
	Depreciation & Amortization Depreciation	394.77	2.39	397.16

A. C. Surana & Co.
Chartered Accountants

H.O.:- 111, Jeevan Rekha Parisar
Opposite New Bus Stand
G.E. Road, Durg 491001 (C.G.)
Tele : 0788-4062696
Cell : 94252-34128
E-mail : acsurana@yahoo.com

Ref. No.

Date ....

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Atmastco Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Review report
To the Board of Directors
Atmastco Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ATMASTCO LIMITED** (the "Holding Company") and its subsidiary, **Atmastco Defence Systems Private Limited** (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended **30 June 2026** (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "SEBI LODR Regulations").

This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI LODR Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with **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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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 specified under Section 143(10) of the Companies Act, 2013 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.

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

A. C. Surana & Co.
Chartered Accountants

H.O.:- 111, Jeevan Rekha Parisar
Opposite New Bus Stand
G.E. Road, Durg 491001 (C.G.)
Tele : 0788-4062696
Cell : 94252-34128
E-mail : acsurana@yahoo.com

Ref. No.

Date ....

The Statement includes the financial results of the subsidiary, **Atmastco Defence Systems Private Limited**, whose financial results have been furnished to us by the Management and have not been subjected to a limited review.

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 aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI LODR Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

Attention is drawn to Note 7 to the Statement, which explains that the comparative financial information for the quarters ended 30 June 2025 and 31 March 2026 has been prepared by the Management by exercising necessary due diligence, as the Company is presenting quarterly financial results for the first time for the quarter ended 30 June 2026. The comparative financial information for the quarter ended 30 June 2025 and the quarter ended 31 March 2026 was not subject to a separate limited review by us.

Our conclusion is not modified in respect of this matter.

The consolidated financial results include the unaudited financial results of **Atmastco Defence Systems Private Limited**, whose financial results reflect total revenue of ₹5.10 lacs, net loss after tax of ₹ 116.16 for the quarter ended **30 June 2026**, as considered in the consolidated financial results.These unaudited financial results have been furnished to us by the Management and our conclusion on the consolidated financial results, insofar as it relates to the amounts and disclosures included in respect of the said subsidiary, is based solely on such unaudited financial results furnished to us by the Management.

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

A. C. Surana & Co.
Chartered Accountants

H.O.:- 111, Jeevan Rekha Parisar
Opposite New Bus Stand
G.E. Road, Durg 491001 (C.G.)
Tele : 0788-4062696
Cell : 94252-34128
E-mail : acsurana@yahoo.com

Ref. No.

Date ....

Our conclusion on the Statement is not modified in respect of this matter.

For **A C Surana & Co**
Chartered Accountants
Firm registration No: 010781C

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

Amit Kochar
Partner
Membership No. 415220
UDIN: 26415220XKSCBE7733

Place: Bhilai
Date: 14 August 2026

ATMASTCO LIMITED
CIN - L29222CT1994PLC008234
Standalone Statement of Profit and Loss for the Quarter ended on 30.06.2026

(Amount in lacs, unless otherwise stated)

	Particular	For the Quarter ended			For the year ended March 31, 2026
		30 June, 2026	Mar 31, 2026	30 June, 2025	
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	4,267.82	12,673.86	5,248.41	29,261.90
II	Other income	22.03	144.25	0.01	190.94
III	**Total Income (I + II)**	4,289.85	12,818.11	5,248.42	29,452.84
IV	**Expenses:**				
	Cost of materials consumed	1,622.04	8,069.26	2,563.99	17,449.79
	Change in inventories of Finished goods, work-in-progress and Stock in trade	326.54	572.14	(372.88)	(1,786.26)
	Employee benefits expense	393.85	547.88	269.23	1,582.63
	Finance costs	354.66	414.58	187.87	1,254.38
	Depreciation and amortization expense	75.05	106.85	91.10	395.88
	Other expenses	1,172.03	1,651.35	2,386.77	7,273.69
	Total Expenses	3,944.16	11,362.06	5,126.07	26,170.12
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)**	345.69	1,456.05	122.35	3,282.72
VI	Exceptional Item	-	811.35	-	811.35
VII	**Profit/(Loss) before extraordinary items and tax (V - VI)**	345.69	644.70	122.35	2,471.38
VIII	Extraordinary Item				-
IX	**Profit/(Loss) before tax (VII- VIII)**	345.69	644.70	122.35	2,471.38
X	Tax expense:				
	(1) Current tax	92.63	175.42	35.42	700.72
	(2) Deferred tax	-5.50	-18.37	-1.39	(42.71)
XI	**Net Profit/(Loss) for the year**	258.56	487.65	88.32	1,813.36
XII	Earning Per Share (in Rs.)				
	Basic	1.04	0.71	0.36	7.33
	Diluted	1.03	0.71	0.36	7.33
XIII	Paid Up Capital	2,615.83	2,473.47	2,473.47	2,473.47
	Reserves and surplus	14,441.69	12,161.62	10,436.61	12,161.65
	Money Received Against share warrants	855.00	-	-	

For and on behalf of the Board of Atmastco Limited

Subramaniam Swaminathan

Managing Director
DIN: 01243936

Notes to Financial Results

1. The above financial results have been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and were reviewed and approved by the Board of Directors at their respective meetings held on Aug 14, 2026. These financial results have been prepared in compliance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the applicable Accounting Standards prescribed thereunder.

2. The Company has partly utilised the Proceeds of preferential allotments dated 30.06.2026 as detailed below

Sl No	Objective of issue	Amount Alloted	Amount utilised till 30th June 2026	Amount unutilised till 30th June 2026	Deviation If any
1	Working Capital for Atmastco Defence Pvt Ltd	1630.27	0	1630.27	Nil
2	Working Capital for Atmastco Pvt Ltd - EPC and Fabrication	1086.71	698.14	388.57	Nil
3	General Corporate Purpose	301.86	301.86	0	Nil
	Total	3018.84	1000	2018.84	

2 Pursuant to the Ministry of Corporate Affairs Notification dated February 16, 2015, companies whose securities are listed on the SME Exchange, as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 ("ICDR Regulations"), are exempted from the mandatory requirement of adoption of Ind AS.

3.The Company is primarily engaged in the trading of Steel Goods/Items, Industrial Goods and Engineering & Erection activities. Considering the nature of operations and future business prospects, the management monitors the business under two reportable segments in accordance with the requirements of applicable Accounting Standards.

4. During the Quarter ended June 30, 2026, no investor complaints were received or remained pending. Accordingly, the status of investor complaints during the period is NIL.

5. The Company is in the process of transitioning to the Indian Accounting Standards ("Ind AS") prescribed under the Companies (Indian Accounting Standards) Rules, 2015. The Company will adopt Ind AS and present its first Ind AS-compliant financial statements for the financial year/period ending March 31, 2027, together with restated comparative figures for the corresponding previous periods in accordance with Ind AS. Accordingly, the financial results for the quarter ended June 30, 2026 have been prepared under the existing (non-Ind AS) framework referred to in Note 1 above.

6. The Company has, pursuant to necessary approvals, made preferential allotment on June 24, 2026 of 14,23,600 equity shares of ₹10 each at ₹152 per share (fully paid-up) and 22,50,000 convertible share warrants at an issue price of ₹152 per warrant, convertible into equivalent equity shares on receipt of the balance issue price within 18 months from the date of issue, in accordance with Chapter V of the SEBI (ICDR) Regulations, 2018. In terms of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the proceeds received from the above preferential issue have been partly utilised towards working capital requirements and other general corporate purposes of the Company, and the balance remains unutilised as on June 30, 2026, pending deployment in accordance with the objects stated in the offer document/prospectus filed in this regard.

7. The Company has presented quarterly financial results for the quarter ended 30 June 2026 for the first time pursuant to the applicable requirements. Accordingly, the comparative figures for the quarters ended 30 June 2025 and 31 March 2026 have been worked out by the Management by exercising necessary due diligence based on the underlying books of account and relevant records.
The comparative figures for the aforesaid quarters were not subject to a separate limited review by the Statutory Auditors.

A. C. Surana & Co.
Chartered Accountants

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Ref. No.

Date ....

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Atmastco Limited ("the Company") pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Review report
To the Board of Directors
Atmastco Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ATMASTCO LIMITED (the "Company") for the quarter ended 30 June 2026 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "SEBI LODR Regulations").

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI LODR Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with **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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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 specified under Section 143(10) of the Companies Act, 2013 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.

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

A. C. Surana & Co.
Chartered Accountants

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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 aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI LODR Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

Attention is drawn to Note 7 to the Statement, which explains that the comparative financial information for the quarters ended 30 June 2025 and 31 March 2026 has been prepared by the Management by exercising necessary due diligence, as the Company is presenting quarterly financial results for the first time for the quarter ended 30 June 2026. The comparative financial information for the quarter ended 30 June 2025 and the quarter ended 31 March 2026 was not subject to a separate limited review by us. Our conclusion is not modified in respect of this matter.

For **A C Surana & Co**
Chartered Accountants
Firm registration No: 010781C

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

Amit Kochar
Partner
Membership No. 415220
UDIN: 26415220DWTHWX4478

Place: Bhilai
Date: 14 August 2026