



ATM/NSE/019/26-27

Date: 26.05.2026

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**

Sub: Outcome of the Board Meeting held on Tuesday, May 26 2026

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations"), as applicable read with Schedule III Para A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulation"), we wish to inform that the Board of Directors of the Company, at its meeting held today i.e. Tuesday, May 26 2026, has, inter-alia, considered and approved, the following:

- i. Audited Financial Results (Standalone and Consolidated) for the half Year and Financial Year (FY) ended March 31, 2026. A copy of the said results (Standalone and Consolidated) along with the Audit Reports are enclosed herewith in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- ii. Appointment of M/s. Arindam & Associates, Cost Accountants, as Cost Auditor of the Company for the Financial Year (FY) 2026-27.

Compliance Certificate under Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure A.

The Board Meeting commenced at 06:00 P.M. (IST) and concluded at 7:30 P.M. (IST).

We request you to take the above information on record.

Thanking you

For Atmastco Limited

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

Ref. No.

Date

Independent Auditor's Report on Consolidated financial Results for the half-year & year ended 31st March 2026 of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To
The Board of Directors of Atmastco Limited

Report on Audit of Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated financial results of M/s **Atmastco Limited** ("The Holding Company") and its subsidiary Atmastco Defense Systems Private Limited (Holding Company and subsidiary together referred to as "the Group"), for the Half year ended March 31, 2026 and year to date result for the period from April 1, 2025 to March 31, 2026 attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on separate audited financial statements of the subsidiary, the aforesaid consolidated financial results include the result of its subsidiary Atmastco Defense Systems Private Limited:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended March 31, 2026 and year to date results for the period from April 01, 2025 to March 31, 2026.



Emphasis of Matter

- a) Management is in process of satisfaction/modification of following charge with ROC and the same are currently appearing as open charge as at date of the report :-

Filing Date	Holder Name	Charge Amount (Rs. Crore)
October 23, 2024	CANARA BANK	44.00
May 31, 2024	STATE BANK OF INDIA	191.65
March 24, 2023	Tata Capital Financial Services Limited	3.00

- b) Loan from Oxyzo Financial Services Private Limited is having 8.30 Lacs Dr balance, this balance is under dispute & ledger confirmation from the party could not be obtained.
- c) The company is maintaining its stock register in a hybrid manner, with part of the records being kept electronically and part manually. This mixed approach may effect the consistency and efficiency of stock tracking and reconciliation.
- d) Valuation of EPC Stock: The valuation of stock related to Engineering, Procurement, and Construction (EPC) projects could not be independently ascertained with the assistance of the project manager due to limitations in project-specific documentation. Consequently, we relied on valuations provided by external agencies engaged by the company and estimates furnished by the project manager. These valuations and estimates involve inherent uncertainties, and we have not independently verified the assumptions or methodologies applied.

Our opinion is not modified in respect of the above matters, as we have performed alternative audit procedures to obtain sufficient appropriate audit evidence. However, these matters are highlighted to emphasize the limitations in the stock maintenance and valuation processes.

Our conclusion is not modified in respect of above matters.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results:

The Consolidated financial results have been prepared on the basis of the annual Consolidated financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

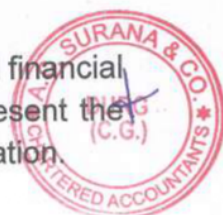


Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

We did not audit the financial statement of the subsidiary, whose financial statement reflect the following, as considered in the consolidated financial statement: -

		In Lacs.
1	Name of the Subsidiary	Atmastco Defense Systems Private Limited
2	Status of the Financials	Audited Financial Statement by Khakharia & Associates via Audit Report Dated 20 th May 2026
3	Total Asset as on March 31, 2026	1585.55
4	Total Revenue for FY 2025-26	0.96
5	Net Profit	91.91

These Financial Statement have been audited by other auditor whose report have been furnished to us by the management.



Our opinion on the consolidated financial results, in so far as it related to the amounts and disclosures included in respect of these entities, are solely based on the report of such other auditors and procedures performed by us are stated in paragraph above.

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



Saket Jain

Partner

Membership No. 426739

UDIN: 26426739DPCGBX6391



Place: Bhilai

Date: May 26, 2026

ATMASTCO LIMITED
CIN - L29222CT1994PLC008234
Consolidated Balance Sheet as at March 31st, 2026

(Amount in lacs, unless otherwise stated)

Particular	As at March 31, 2026	As at Mar 31, 2025
I EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	2,473.47	2,473.47
(b) Reserves and surplus	12,156.54	10,251.30
Total of Shareholders' Fund	14,630.01	12,724.77
2 Non-current liabilities		
(a) Long-term borrowings	2,791.45	2,566.67
(b) Deferred tax liabilities (net)	67.83	110.54
(c) Other Long-term liabilities	3,764.73	6,523.48
(d) Long-term provisions	144.00	138.07
Total of Non-Current Liabilities	6,768.01	9,338.76
3 Current liabilities		
(a) Short term borrowings	7,569.01	4,820.67
(b) Trade payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises; and	125.87	467.10
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	7,238.41	9,180.78
(c) Other current liabilities	2,499.22	3,323.69
(d) Short-term provisions	3,395.73	2,355.79
Total of Current Liabilities	20,828.24	20,148.03
TOTAL EQUITY AND LIABILITY	42,226.26	42,211.56
II ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments and Intangible Assets		
(i) Property, Plant and Equipments	3,382.82	2,484.81
(ii) Intangible assets	6.49	10.58
(iii) Capital Work-in-progress	20.51	68.42
(b) Non current investment	-	-
(c) Long-term loans and advances	16.18	46.71
(d) Other non-current assets	75.21	344.66
Total of Non-Current Assets	3,501.22	2,955.17
2 Current assets		
(a) Inventories	14,108.17	13,723.91
(b) Trade receivables	9,078.29	16,342.28
(c) Cash and Cash Equivalents	1,964.80	4,906.01
(d) Short term loans and advances	11,453.15	4,158.57
(e) Other current assets	2,120.63	125.62
Total of Current Assets	38,725.04	39,256.39
TOTAL ASSETS	42,226.26	42,211.56

As per our report of even date attached

For, AC Surana & Co

Chartered Accountants

FRN. 010781C

CA Saket Jain
(Partner)

Membership No: 426739

UDIN: 26426739DPCGBX6391

Place : Bhilai

Date :26.05.2026



For and on behalf of the Board of Atmastco Limited

Subramaniam
Swaminathan Iyer

Managing Director
DIN: 01243936

Venkataraman
Ganesan

Director & CFO
DIN: 00892697



ATMASTCO LIMITED
CIN - L29222CT1994PLC008234
Consolidated Statement of Profit and Loss for the half year ended on March 31st, 2026

(Amount in lacs, unless otherwise stated)

Particular	For the Half Year Ended			For the Year Ended	For the Year Ended
	Mar 31, 26	Sept 30, 25	Mar 31, 25	Mar 31, 2026	Mar 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	14,195.95	15,065.96	13,891.08	29,261.91	28,957.04
II Other income	233.44	28.72	42.12	262.16	70.84
III Total Income (I + II)	14,429.39	15,094.68	13,933.20	29,524.07	29,027.88
IV Expenses:					
Cost of materials consumed	3,625.07	13,827.04	5,585.68	17,452.11	19,412.72
Change in inventories of Finished goods, work-in-progress and Stock in trade	4,382.56	(6,168.82)	1,690.32	(1,786.26)	(4,478.50)
Employee benefits expense	703.39	879.49	765.19	1,582.88	1,644.68
Finance costs	458.33	770.74	467.99	1,229.07	1,238.73
Depreciation and amortization expense	205.21	191.95	179.75	397.16	371.70
Other expenses	2,449.41	4,825.06	3,266.55	7,274.47	8,091.61
Total Expenses	11,823.97	14,325.46	11,955.48	26,149.43	26,280.94
V Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	2,605.42	769.22	1,977.72	3,374.64	2,746.94
VI Exceptional Item	811.35	-	-	811.35	-
VII Profit/(Loss) before extraordinary items and tax (V - VI)	1,794.07	769.22	1,977.72	2,563.29	2,746.94
VIII Extraordinary Item	-	-	-	-	-
IX Profit/(Loss) before tax (VII- VIII)	1,794.07	769.22	1,977.72	2,563.29	2,746.94
X Tax expense:					
(1) Current tax	323.77	377	568.04	700.72	944.99
(2) Deferred tax	70.92	(113.63)	(12.80)	(42.71)	(126.43)
XI Net Profit/(Loss) for the year	1,399.38	505.89	1,422.48	1,905.28	1,928.38
XII Earning Per Share (in Rs.)					
Basic	5.66	2.05	5.75	7.33	7.80
Diluted	5.66	2.05	5.75	7.33	7.80

As per our report of even date attached
For, AC Surana & Co
Chartered Accountants
FRN. 010781C

CA Saket Jain
(Partner)

Membership No: 426739
UDIN: 26426739 DPC9BX6391
Place : Bhilai
Date :26.05.2026



For and on behalf of the Board of Atmastco Limited

Subramanian
Swaminathan
Iyer

Managing Director
DIN: 01243936

Venkataraman
Ganesan

Director & CFO
DIN: 00892697



Notes to Consolidated Financial Results

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 May 26, 2026. These financial results have been prepared in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the Accounting Standards ("AS") as prescribed under the Companies (Accounting Standards) Rules, 2021.

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 half year ended March 31, 2026, no investor complaints were received or remained pending. Accordingly, the status of investor complaints during the period is NIL.

5. The figures for the half year ended March 31, 2026 represent the balancing figures between the audited figures for the full financial year and the published unaudited figures for the half year ended September 30, 2025, which were subjected to Limited Review by the Statutory Auditors.

ATMASTCO LTD
CIN - L29222CT1994PLC008234

Consolidated Cash Flow Statement for the half year ended on March 31st, 2026

(Amounts in lakhs unless otherwise stated)

Particular	Note no.	For the period ended Mar 31, 2026	For the year ended Mar 31, 2025
Cash flow from operating activities			
Net profit before tax		2,563.29	2,746.94
Adjustments for:			
Depreciation and amortisation expenses		397.16	371.70
Provision for Gratuity		12.28	13.56
Interest Received		-121.03	-64.44
Prior period reversed		-97.02	
Interest Paid		849.80	831.75
Operating profit before working capital changes		3,604.48	3,899.51
Changes in working capital:			
Increase / (decrease) in short term borrowing		2,748.34	194.56
Increase / (decrease) in trade payables		-2,283.60	4,915.40
Increase / (decrease) in other current liabilities		-824.47	2,232.24
Increase / (decrease) in provisions		439.20	17.18
(Increase) / decrease in inventories		-384.26	-4,605.14
(Increase) / decrease in trade receivable		7,263.99	-7,918.83
(Increase) / decrease in loans and advances		-7,294.58	-1,514.92
(Increase) / decrease in other current assets		-1,995.01	-62.29
Cash generated from operations		1,274.09	-2,842.29
Less: Income taxes Paid		-100.00	-426.40
Less: Gratuity Paid		-6.35	-3.05
Net cash from operating activities	(A)	1,167.74	-3,271.74
Cash flows from investing activities			
Interest Received		121.03	64.44
Purchase of property, plant and equipments (including capital work in progress)		-1,149.70	-270.45
Sale of property, plant and equipments (including capital work in progress)		3.50	-
Net cash flow used in investing activities	(B)	-1,025.16	-206.01
Cash flow from financing activities			
Proceeds/ (Repayment) from/ of Long Term Borrowings		224.78	102.48
Increase/ (Decrease) in Other Long Term Liabilities		-2,758.75	3,331.59
(Increase)/Decrease in Long Term Loans & Advances		30.53	0.00
(Increase)/ Decrease in other Non Current Assets		269.46	-59.88
Issue of Share Capital and Security Premium		-	0.00
Interest Paid		-849.80	-831.75
Net cash flow used in financing activities	(C)	-3,083.79	2,542.44
Net increase in cash and cash equivalents (A + B + C)		-2,941.21	-935.31
Cash and cash equivalents at the beginning of the year		4,906.01	5,841.32
Cash and cash equivalents at the end of the year		1,964.80	4,906.01

Cash flow Statement has been prepared under Indirect method as set out in Accounting Standard-3 "Cash Flow Statement" notified under Section 133 of the Companies Act, 2013.

As per our report of even date attached
For, AC Surana & Co.
Chartered Accountants
FRN. 010781C

CA Saket Jain
(Partner)
Membership No: 426739
UDIN: 26426739DPCG BX639 1
Place: Bhilai
Date :26.05.2026



For and on behalf of the Board of Atmastco Limited

Subramaniam
Swaminathan Iyer
Managing Director
DIN: 01243936



Venkataraman
Ganesan
Director & CFO
DIN: 00892697

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

(Amount in lacs, unless otherwise stated)

S.N O.	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	1,417.09	445.48	1,862.57
	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

(Amount in lacs, unless otherwise stated)

S.N O.	Particulars	Manufacturing /Fabrication	Services	Total
		01.04.2024 to 31.03.2025		
A	Segment Revenue External Revenue	27,829.17	4,720.78	32,549.95
	Less :Inter Segment Revenue	61.75		61.75
	Less :GST	3,322.65	208.50	3,531.15
B	Net Turnover	24,444.77	4,512.28	28,957.05
	Segment Result Before Deferred Tax	1,521.16	280.79	1,801.95
	Less : Deferred Tax	-106.73	-19.70	-126.43
C	Profit After tax	1,627.89	300.49	1,928.38
	Other Information			-
	Segment Assets	22,678.13	19,533.43	42,211.56
	Segment Liabilities	15,808.79	13,678.00	29,486.79
	Segment Capital	1,328.73	1,144.74	2,473.47
	Depreciation & Amortization Depreciation	369.46	2.24	371.70
		-	-	-



Ref. No.

Date

Independent Auditor's Report on Standalone financial Results for the half-year & year ended 31st March 2026 of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To
The Board of Directors of Atmastco Limited

Report on Audit of Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone financial results of M/s **Atmastco Limited** ('The Company') for the half year ended March 31, 2026 and year to date result for the period from April 1, 2025 to March 31, 2026 attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended March 31, 2026 and year to date results for the period from April 01, 2025 to March 31, 2026.

Emphasis of Matter

- a) Management is in process of satisfaction/modification of following charge with ROC and the same are currently appearing as open charge as at date of the report :-



Filing Date	Holder Name	Charge Amount (Rs. Crore)
October 23, 2024	CANARA BANK	44.00
May 31, 2024	STATE BANK OF INDIA	191.65
March 24, 2023	Tata Capital Financial Services Limited	3.00

- b) Loan from Oxyzo Financial Services Private Limited is having Rs.8.30 Lacs Dr balance, this balance is under dispute & ledger confirmation from the party could not be obtained.
- c) The company is maintaining its stock register in a hybrid manner, with part of the records being kept electronically and part manually. This mixed approach may affect the consistency and efficiency of stock tracking and reconciliations.
- d) Valuation of EPC Stock: The valuation of stock related to Engineering, Procurement, and Construction (EPC) projects could not be independently ascertained with the assistance of the project manager due to limitations in project-specific documentation. Consequently, we relied on valuations provided by external agencies engaged by the company and estimates furnished by the project manager. These valuations and estimates involve inherent uncertainties, and we have not independently verified the assumptions or methodologies applied.

Our opinion is not modified in respect of the above matters, as we have performed alternative audit procedures to obtain sufficient appropriate audit evidence. However, these matters are highlighted to emphasize the limitations in the stock maintenance and valuation processes.

Our conclusion is not modified in respect of above matters.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results:

The standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level



of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :-

- Identify and assess the risks of material misstatement of the Standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



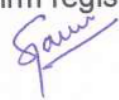
Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Bhilai
Date: May 26, 2026

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


Saket Jain
Partner

Membership No. 426739
UDIN: 26426739NCSBNP5378



ATMASTCO LIMITED
CIN - L29222CT1994PLC008234
Standalone Balance Sheet as at March 31st, 2026

(Amount in lacs, unless otherwise stated)

	Particular	Note no.	As at March 31, 2026	As at March 31, 2025
I	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	2,473.47	2,473.47
	(b) Reserves and surplus	4	12,161.65	10,348.29
	Total of Shareholders' Fund		14,635.12	12,821.76
2	Non-current liabilities			
	(a) Long-term borrowings	5	2,110.36	2,408.52
	(b) Deferred tax liabilities (net)	6	67.83	110.54
	(c) Other Long-term liabilities	7	3,764.73	6,523.48
	(d) Long-term provisions	8	144.00	138.07
	Total of Non-Current Liabilities		6,086.92	9,180.61
3	Current liabilities			
	(a) Short term borrowings	9	7,541.91	4,788.11
	(b) Trade payables	10		
	(i) Total outstanding dues of micro enterprises and small enterprises; and		124.18	467.10
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		7,238.41	9,075.50
	(c) Other current liabilities	11	2,426.84	3,312.59
	(d) Short-term provisions	12	3,395.74	2,355.79
	Total of Current Liabilities		20,727.07	19,999.09
	TOTAL EQUITY AND LIABILITY		41,449.11	42,001.46
II	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipments and Intangible Assets	13		
	(i) Property, Plant and Equipments		2,062.59	2,369.04
	(ii) Intangible assets		5.50	10.58
	(iii) Capital Work-in-progress		7.76	2.33
	(b) Non current investment	14	178.00	8.00
	(c) Long-term loans and advances	15	630.39	309.90
	(d) Other non-current assets	16	36.12	121.02
	Total of Non-Current Assets		2,920.36	2,820.87
2	Current assets			
	(a) Inventories	17	14,093.66	13,723.25
	(b) Trade receivables	18	9,075.25	16,342.28
	(c) Cash and Cash Equivalents	19	1,960.54	4,891.63
	(d) Short term loans and advances	20	11,453.15	4,158.43
	(e) Other current assets	21	1,946.15	65.00
	Total of Current Assets		38,528.75	39,180.59
	TOTAL ASSETS		41,449.11	42,001.46

Summary of significant accounting policies 2

The accompanying notes form an integral part of these financial statements

As per our report of even date attached
For, AC Surana & Co
Chartered Accountants
FRN. 010781C

CA Saket Jain
(Partner)

Membership No: 426739

UDIN: 26426739NCSBNP5378

Place : Bhilai

Date :26.05.2026



For and on behalf of the Board of Atmastco Limited

Subramanian
Swaminathan Iyer

Managing Director
DIN: 01243936

Venkataraman Ganesan

Director & CFO
DIN: 00892697



ATMASTCO LIMITED
CIN - L29222CT1994PLC008234

Standalone Statement of Profit and Loss for the Year ended March 31st, 2026

(Amount in lacs, unless otherwise stated)

Particular	Note no.	For the Half Year Ended			For the year ended March 31, 2026	For the year ended March 31, 2025
		Mar 31, 26	Sept 30, 25	Mar 31, 25		
I Revenue from operations	22	17,129.00	12,132.90	15,065.96	29,261.90	28,957.04
II Other income	23	190.84	0.10	28.72	190.94	70.84
III Total Income (I + II)		17,319.84	12,133.00	15,094.68	29,452.84	29,027.88
IV Expenses:						
Cost of materials consumed	24	11,877.27	5,572.52	13,827.04	17,449.79	19,412.06
Change in inventories of Finished goods, work-in-progress and Stock in trade	25	(1,037.43)	(748.83)	(6,168.82)	(1,786.26)	(4,477.84)
Employee benefits expense	26	972.64	609.99	879.49	1,582.63	1,611.11
Finance costs	27	775.52	478.86	770.74	1,254.38	1,238.72
Depreciation and amortization expense	13	185.58	210.30	191.95	395.88	369.55
Other expenses	28	2,788.59	4,485.10	4,825.06	7,273.69	8,066.33
Total Expenses		15,562.18	10,607.94	14,325.46	26,170.12	26,219.93
V Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)		1,757.66	1,525.06	769.22	3,282.72	2,807.95
VI Exceptional Item		811.35	-	-	811.35	-
VII Profit/(Loss) before extraordinary items and tax (V - VI)		946.32	1,525.06	769.22	2,471.38	2,807.95
VIII Extraordinary Item		-	-	-	-	-
IX Profit/(Loss) before tax (VII- VIII)		946.32	1,525.06	769.22	2,471.38	2,807.95
X Tax expense:						
(1) Current tax		232.29	468.43	376.95	700.72	944.99
(2) Deferred tax		-24.32	-18.39	-113.63	(42.71)	(126.43)
XI Net Profit/(Loss) for the year		738.35	1,075.02	882.84	1,813.36	1,989.39
XII Earning Per Share (in Rs.)	29					
Basic		2.99	4.35	2.05	7.33	8.04
Diluted		2.99	4.35	2.05	7.33	8.04

Summary of significant accounting policies 2

The accompanying notes form an integral part of these financial statements

As per our report of even date attached

For, AC Surana & Co

Chartered Accountants

FRN. 010781C

CA Saket Jain

(Partner)

Membership No: 426739

UDIN: 26426739 NCSBNP5378

Place : Bhilai

Date :26.05.2026



For and on behalf of the Board of Atmastco Limited

Subramaniam

Swaminathan Iyer

Managing Director

DIN: 01243936

Venkataraman Ganesan

Director & CFO

DIN: 00892697



Notes to Financial Results

- 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 May 26, 2026. These financial results have been prepared in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the Accounting Standards ("AS") as prescribed under the Companies (Accounting Standards) Rules, 2021.
- 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.
- 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.
- During the half year ended March 31, 2026, no investor complaints were received or remained pending. Accordingly, the status of investor complaints during the period is NIL.
- The figures for the half year ended March 31, 2026 represent the balancing figures between the audited figures for the full financial year and the published unaudited figures for the half year ended September 30, 2025, which were subjected to Limited Review by the Statutory Auditors.

ATMASTCO LIMITED
CIN - L29222CT1994PLC008234

Standalone Cash Flow Statement for the Year ended March 31st, 2026

(Amount in lacs, unless otherwise stated)

Particular	Note no.	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flow from operating activities			
Net profit before tax		2,471.38	2,807.95
Adjustments for:			
Depreciation and amortisation expenses		395.88	369.55
Provision for Gratuity		12.28	13.56
Interest Received		-121.03	(64.44)
Interest Paid		849.31	831.75
Operating profit before working capital changes		3,607.82	3,958.37
Changes in working capital:			
Increase / (decrease) in short term borrowing		2,753.80	162.00
Increase / (decrease) in trade payables		-2,180.02	4,810.74
Increase / (decrease) in other current liabilities		-885.75	2,224.77
Increase / (decrease) in provisions		439.23	17.18
(Increase) / decrease in inventories		-370.41	(4,604.48)
(Increase) / decrease in trade receivable		7,267.03	(7,918.83)
(Increase) / decrease in loans and advances		-7,294.72	(1,514.79)
(Increase) / decrease in other current assets		-1,881.15	(34.88)
Cash generated from operations		1,455.83	(2,899.93)
Less: Income tax Current Year Provision		-100.00	-426.40
Less: Gratuity Paid		-6.35	-3.05
Net cash from operating activities	(A)	1,349.48	(3,329.38)
Cash flows from investing activities			
Interest Received		121.03	64.44
Investments done in subsidiary		-170.00	
Purchase of property, plant and equipments (including capital work in progress)		-93.28	(86.45)
Sale of property, plant and equipments (including capital work in progress)		3.50	-
Net cash flow used in investing activities	(B)	-138.75	(22.01)
Cash flow from financing activities			
Proceeds/(Repayment) from/ of Long Term Borrowings		-298.16	-55.68
Increase/(Decrease) in Other Long Term Liabilities		-2,758.73	3,331.57
(Increase)/Decrease in Long Term Loans & Advances		-320.49	(116.85)
(Increase)/ Decrease in other Non Current Assets		84.89	75.79
Issue of Share Capital and Security Premium		0.00	-
Interest Paid		-849.31	(831.75)
Net cash flow used in financing activities	(C)	-4,141.81	2,403.09
Net increase in cash and cash equivalents (A + B + C)		-2,931.08	-948.30
Cash and cash equivalents at the beginning of the year		4,891.63	5,839.93
Cash and cash equivalents at the end of the year		1,960.55	4,891.63

2

Summary of significant accounting policies

The accompanying notes form an integral part of these financial statements

Cash flow Statement has been prepared under Indirect method as set out in Accounting Standard- 3 "Cash Flow Statement" notified under Section 133 of the Companies Act, 2013.

As per our report of even date attached

For, AC Surana & Co
Chartered Accountants
FRN. 010781C

CA Saket Jain
(Partner)

Membership No: 426739
UDIN: 26426739 NCS BNP 5378
Place : Bhilai
Date :26.05.2026



For and on behalf of the Board of Atmastco Limited

Subramanian
Swaminathan Iyer
Managing Director
DIN: 01243936

Venkataraman Ganesan
Director & CFO
DIN: 00892697



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

(Amount in lacs, unless otherwise stated)

S.N O.	Particulars	Manufacturing /Fabrication	Services	Total
		FY 2025-2026	FY 2025-2026	FY 2025-2026
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: Inter Segment Revenue	-	-	-
	Less- GST	2,803.72	856.20	3,659.92
	Net Turnover	22,263.15	6,998.75	29,261.90
B	Segment Result before Deferred Tax	1,347.16	423.50	1,770.66
	Less: Deferred tax	32.50	10.22	42.71
	Profit After tax	1,379.65	433.71	1,813.37
C	Other Information			
	Segment Assets	22,266.20	19,182.91	41,449.11
	Segment Liabilities	14,373.89	12,440.10	26,813.99
	Segment Capital	1,328.73	1,144.74	2,473.47
	Depreciation & Amortization Depreciation	393.49	2.39	395.88
		-	-	-

S.N O.	Particulars	Manufacturing /Fabrication	Services	Total
		F.Y. 2024-2025	F.Y. 2024-2025	F.Y. 2024-2025
A	Segment Revenue External Revenue	27,767.41	4,720.78	32,488.19
	Inter Segment Revenue	-	61.75	61.75
	Gross Turnover	27,767.41	4,782.53	32,549.94
	Less: Inter Segment Revenue	-	61.75	61.75
	Less- GST	3,322.65	208.50	3,531.15
	Net Turnover	24,444.76	4,512.28	28,957.04
B	Segment Result before Deferred Tax	1,572.66	290.30	1,862.96
	Less: Deferred tax	106.73	19.70	126.43
	Profit After tax	1,465.93	270.60	1,736.53
C	Other Information			
	Segment Assets	22,562.92	19,438.54	42,001.46
	Segment Liabilities	15,642.05	13,537.65	29,179.70
	Segment Capital	1,328.73	1,144.74	2,473.47
	Depreciation & Amortization Depreciation	367.32	2.23	369.55
		-	-	-





ATMASTCO LTD.

CIN No. : L29222CT1994PLC008234

Annexure A

COMPLIANCE CERTIFICATION BY CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER

To
The Board of Directors
Atmastco Limited

Compliance Certificate as required under Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

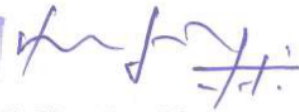
We hereby certify that:

- A. We have reviewed the financial statements and the cash flow statement for the financial year 2025-26 and that to the best of our knowledge and belief :
 - I. These statements do not contain any materially untrue statements or omit any material facts or contain statements that might be misleading:
 - II. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or violative of the Company's Code of Conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies, if any, in the design or operation of such internal controls, if any, of which we are aware of and the steps taken and/or proposed to be taken to rectify these deficiencies.
- D. We have also indicated to the Auditors and the Audit Committee.
 - I. Significant changes in Internal Controls with respect to financial reporting during the year.
 - II. Significant changes in accounting policies during the Year and these have been disclosed in the notes to the financial statements.
 - III. To the best of our knowledge and belief, there are no instances of significant fraud involving either the management or employees having a significant role in the Company's internal control systems with respect to financial reporting.

For and on behalf of the Board
FOR ATMASTCO LIMITED


Venkataraman Ganesan
Chief Financial Officer & Director
DIN: 00892697




G. Chandrasekhar
Chief Executive Officer

Date: 26.05.2026
Place: Bhilai

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