



ATMASTCO LTD.

CIN No. : L29222CT1994PLC008234

14.11.2025

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 Board Meeting of Atmastco Limited 14th November 2025,

Ref: un-audited Standalone & Consolidated financial results along with limited review report under regulation 33 of SEBI (LODR) Regulations, 2015 for the half year ended 30th September 2025.

With reference to above subject matter, we would like to inform you that Board of Directors of the Company in their meeting held today i.e. 14th November 2025, at 05:45 PM at the Corporate Office of the company situated at Unit – 2 Office, Birebhat, Durg Chhattisgarh 490024 to inter alia considered and approved following business.

- i. Approval of Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report for the half year ended 30th September 2025, as approved and recommended by the Audit Committee in its meeting held on 14.11.2025, for approval of the Board.

Certificate as per Regulation 33(2)(a) of SEBI LODR Regulations 2015, is enclosed herewith.

The meeting of the Board of Directors commenced at 5:45 PM (IST) and concluded at 6:45 PM (IST).

You are requested to take the above information on your record.

Thanking you,

For Atmastco Limited


Rajendra Biswal
Company Secretary &
Compliance Officer



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

Limited Review Report on Consolidated Unaudited financial Results of the company for the six months ended on September 30, 2025 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

1. We have reviewed the accompanying Consolidated Unaudited Financial Results of M/s Atmastco Limited ("the Company"), which include the Standalone Financial Results and shares of net profit/(loss) after tax and Income/(loss) of its subsidiary for the six months ended September 30, 2025 together with the notes thereon (hereinafter referred to as "the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), and Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India.
2. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our limited review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 – "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists principally of Applying analytical procedures; Making inquiries, primarily of persons responsible for financial and accounting matters; and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India (SEBI) under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared, in all material respects, in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other recognized accounting practices and policies generally accepted in India, or that the Statement contains any material misstatement.

5. Other Matters

The Statement includes the results of the following subsidiaries:

- **Atmastco Defence Systems Private Limited**

The interim financial information of the subsidiary included in the consolidated unaudited financial results has been furnished to us by the Parent's management and has not been subjected to review or audit by us or any other auditor. This interim financial information reflects total revenues of Rs. Nil lakhs, total net loss before tax of Rs. 92.57 lakhs for the half year ended September 30, 2025, as considered in the Statement. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such management-certified interim financial information.

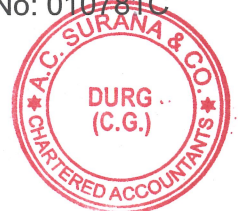
6. The Statement includes results for the corresponding six months ended September 30, 2024, which were subjected to limited review by the predecessor auditor whose report dated November 14, 2024 expressed an unmodified conclusion.

Place: Bhilai
Date: November 14, 2025

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


Saket Jain
Partner

Membership No. 426739
UDIN: 25426739BMOKTY1060



ATMASTCO LIMITED
CIN - L29222CT1994PLC008234
Balance Sheet as at September 30th, 2025

(Amount in lacs, unless otherwise stated)

Particular	As at Sept 30, 2025	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	11,326.29	10,251.30
Total of Shareholders' Fund	13,799.76	12,724.77
2 Non-current liabilities		
(a) Long-term borrowings	2,934.15	2,566.67
(b) Deferred tax liabilities (net)	92.15	110.54
(c) Other Long-term liabilities	6,043.79	6,523.48
(d) Long-term provisions	138.07	138.07
Total of Non-Current Liabilities	9,208.16	9,338.76
3 Current liabilities		
(a) Short term borrowings	6,325.11	4,820.67
(b) Trade payables	-	
(i) Total outstanding dues of micro enterprises and small enterprises; and	389.86	467.10
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	8,228.65	9,180.78
(c) Other current liabilities	1,116.44	3,323.69
(d) Short-term provisions	4,656.94	2,355.79
Total of Current Liabilities	20,717.00	20,148.03
TOTAL EQUITY AND LIABILITY	43,724.92	42,211.56
II ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments and Intangible Assets		
(i) Property, Plant and Equipments	2,741.74	2,484.81
(ii) Intangible assets	6.13	10.58
(iii) Capital Work-in-progress	81.48	68.42
(b) Non current investment	-	-
(c) Long-term loans and advances	-	46.71
(d) Other non-current assets	8,662.28	344.66
Total of Non-Current Assets	11,491.63	2,955.17
2 Current assets		
(a) Inventories	14,597.35	13,723.91
(b) Trade receivables	9,416.71	16,342.28
(c) Cash and Cash Equivalents	2,210.14	4,906.01
(d) Short term loans and advances	5,622.01	4,158.57
(e) Other current assets	387.08	125.62
Total of Current Assets	32,233.29	39,256.39
TOTAL ASSETS	43,724.92	42,211.56

For and on behalf of the Board of Atmastco Limited

Subramaniam
Swaminathan Iyer

Venkataraman
Ganesan

Managing Director
DIN: 01243936

Director & CFO
DIN: 00892697



ATMASTCO LIMITED

CIN - L29222CT1994PLC008234

Unaudited Consolidated Statement of Profit and Loss for the half year ended on September 30th, 2025

(Amount in lacs, unless otherwise stated)

	Particular	For the Half Year Ended			For the Year Ended
		Sept 30, 25	Mar 31, 25	Sept 30, 24	Mar 31, 2025
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	12,132.90	15,065.96	13,891.08	28,957.04
II	Other income	0.10	28.72	42.12	70.84
III	Total Income (I + II)	12,133.00	15,094.68	13,933.20	29,027.88
IV	Expenses:				
	Cost of materials consumed	5,572.52	13,827.04	5,585.68	19,412.72
	Change in inventories of Finished goods, work-in-progress and Stock in trade	(748.83)	(6,168.82)	1,690.32	(4,478.50)
	Employee benefits expense	609.99	879.49	765.19	1,644.68
	Finance costs	478.86	770.74	467.99	1,238.73
	Depreciation and amortization expense	210.30	191.95	179.75	371.70
	Other expenses	4,485.10	4,825.06	3,266.55	8,091.61
	Total Expenses	10,607.94	14,325.46	11,955.48	26,280.94
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	1,525.06	769.22	1,977.72	2,746.94
VI	Exceptional Item	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	1,525.06	769.22	1,977.72	2,746.94
VIII	Extraordinary Item	-	-	-	-
IX	Profit/(Loss) before tax (VII- VIII)	1,525.06	769.22	1,977.72	2,746.94
X	Tax expense:				
	(1) Current tax	468.43	377	568.04	944.99
	(2) Deferred tax	(18.39)	(113.63)	(12.80)	(126.43)
XI	Net Profit/(Loss) for the year	1,075.02	505.89	1,422.48	1,928.38
XII	Earning Per Share (in Rs.)				
	Basic	4.35	2.05	5.75	7.80
	Diluted	4.35	2.05	5.75	7.80

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 Consolidated Financial Results

1. The above Consolidated Financial Results of the Company for the half year ended September 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 14, 2025. The Statutory Auditors of the Company have carried out Audit of this results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

ATMASTCO LTD

CIN - L29222CT1994PLC008234

Consolidated Cash Flow Statement for the half year ended on September 30th, 2025

(Amounts in lakhs unless otherwise stated)

Particular	Note no.	For the period ended Sept 30, 2025	For the year ended Mar 31, 2025
Cash flow from operating activities			
Net profit before tax		1,075.02	2,746.94
Adjustments for:			
Depreciation and amortisation expenses		210.30	371.70
Provision for Gratuity		-	13.56
Interest Received		-0.10	-64.44
Interest Paid		478.86	831.75
Operating profit before working capital changes		1,764.08	3,899.51
Changes in working capital:			
Increase / (decrease) in short term borrowing		1,504.44	194.56
Increase / (decrease) in trade payables		-1,029.37	4,915.40
Increase / (decrease) in other current liabilities		-2,207.25	2,232.24
Increase / (decrease) in provisions		2,332.73	17.18
(Increase) / decrease in inventories		-873.44	-4,605.14
(Increase) / decrease in trade receivable		6,925.57	-7,918.83
(Increase) / decrease in loans and advances		-1,463.44	-1,514.92
(Increase) / decrease in other current assets		-261.46	-62.29
(Increase) / decrease in Deferred Tax Liabilities			
Cash generated from operations		6,691.86	-2,842.29
Less: Income taxes paid		-50.00	-426.40
Less: Gratuity Paid		-	-3.05
Net cash from operating activities	(A)	6,641.86	-3,271.74
Cash flows from investing activities			
Interest Received		0.10	64.44
Purchase of property, plant and equipments (including capital work in progress)		-475.85	-270.45
Sale of property, plant and equipments (including capital work in progress)			-
Net cash flow used in investing activities	(B)	-475.75	-206.01
Cash flow from financing activities			
Proceeds/ (Repayment) from/ of Long Term Borrowings		367.48	102.48
Increase/ (Decrease) in Other Long Term Liabilities		-479.69	3,331.59
(Increase)/ Decrease in Long Term Loans & Advances		46.71	0.00
(Increase)/ Decrease in other Non Current Assets		-8,317.62	-59.88
Issue of Share Capital and Security Premium		-	0.00
Interest Paid		-478.86	-831.75
Net cash flow used in financing activities	(C)	-8,861.98	2,542.44
Net increase in cash and cash equivalents (A + B + C)		-2,695.87	-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		2,210.14	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.

For and on behalf of the Board of Atmastco Limited

Subramaniam
Swaminathan IyerManaging Director
DIN: 01243936Venkataraman
GanesanDirector & CFO
DIN: 00892697

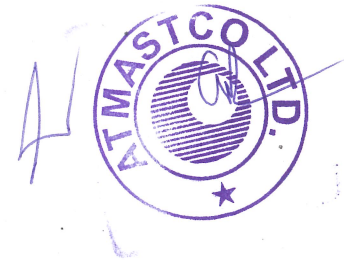
ATMASTCO LIMITED
Annexure B - SEGMENT REPORTING UNDER AS-17
Information about Primary Business Segment

(Amount in lacs, unless otherwise stated)

S.N O.	Particulars	Manufacturing /Fabrication	Services	Total
		1-4-25 to 30-09-25		
A	Segment Revenue External Revenue	11,175.15	957.76	12,132.90
	Inter Segment Revenue	-	-	-
	Net Turnover	11,175.15	957.76	12,132.90
	Segment Result After Tax	985.16	89.86	1,075.02
	Profit After tax	985.16	89.86	1,075.02
	Other Information			-
	Segment Assets	35,955.00	7,769.92	43,724.92
	Segment Liabilities	24,409.95	5,515.21	29,925.16
	Segment Capital	795.74	1,677.73	2,473.47
	Depreciation & Amortization Depreciation	171.54	38.76	210.30

(Amount in lacs, unless otherwise stated)

S.N O.	Particulars	Manufacturing /Fabrication	Services	Total
		1-4-24 to 30-09-24		
A	Segment Revenue External Revenue	11,022.78	2,868.30	13,891.08
	Inter Segment Revenue	-	-	-
B	Net Turnover	11,022.78	2,868.30	13,891.08
	Segment Result After Tax	1,126.41	296.07	1,422.48
C	Profit After tax	1,126.41	296.07	1,422.48
	Other Information			-
	Segment Assets	18,300.96	15,592.35	33,893.31
	Segment Liabilities	11,762.08	9,912.35	21,674.43
	Segment Capital	1,328.73	1,144.74	2,473.47
	Depreciation & Amortization Depreciation	96.56	83.19	179.75
		-	-	-



Ref. No.

Date

Limited Review Report on Standalone Unaudited financial Results of the company for the six months ended on September 30, 2025 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

1. We have reviewed the accompanying Unaudited Standalone Financial Results of M/s **Atmastco Limited** ("the Company"), for the six months ended September 30, 2025, together with the notes thereon (hereinafter referred to as "the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), and Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India.
2. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our limited review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 – "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists principally of Applying analytical procedures; Making inquiries, primarily of persons responsible for financial and accounting matters; and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared, in all material respects, in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the



5. Companies Act, 2013, read with relevant rules issued thereunder, and other recognized accounting practices and policies generally accepted in India, or that the Statement contains any material misstatement.

6. The Statement includes results for the corresponding six months ended September 30, 2024, which were subjected to limited review by the predecessor auditor whose report dated November 14, 2024 expressed an unmodified conclusion.

This report is issued solely for the purpose of enabling the Company to comply with the requirements of Regulation 33 of the Listing Regulations and should not be used for any other purpose without our prior written consent.

Place: Bhilai
Date: November 14, 2025

For **A C Surana & Co**
Chartered Accountants

Firm registration No. 3107816

Saket Jain

Saket Jain
Partner

Membership No. 426739

UDIN: 25426739BMOKTZ2665



ATMASTCO LIMITED			
CIN - L29222CT1994PLC008234			
Standalone Balance Sheet as at Sep 30, 2025			
(Amount in lacs, unless otherwise stated)			
	Particular	As at Sep 30, 2025	As at March 31, 2025
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	2,473.47	2,473.47
	(b) Reserves and surplus	11,515.88	10,348.29
	Total of Shareholders' Fund	13,989.35	12,821.76
2	Non-current liabilities		
	(a) Long-term borrowings	2,398.11	2,408.52
	(b) Deferred tax liabilities (net)	92.15	110.54
	(c) Other Long-term liabilities	6,043.79	6,523.48
	(d) Long-term provisions	138.07	138.07
	Total of Non-Current Liabilities	8,672.12	9,180.61
3	Current liabilities		
	(a) Short term borrowings	6,325.11	4,788.11
	(b) Trade payables	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises; and	389.86	467.10
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	8,080.88	9,075.50
	(c) Other current liabilities	1,109.68	3,312.59
	(d) Short-term provisions	4,656.94	2,355.79
	Total of Current Liabilities	20,562.47	19,999.09
	TOTAL EQUITY AND LIABILITY	43,223.94	42,001.46
II	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipments and Intangible Assets		
	(i) Property, Plant and Equipments	2,242.30	2,369.04
	(ii) Intangible assets	6.13	10.58
	(iii) Capital Work-in-progress	2.51	2.33
	(b) Non current investment	178.00	8.00
	(c) Long-term loans and advances	178.30	309.90
	(d) Other non-current assets	8,590.91	121.02
	Total of Non-Current Assets	11,198.15	2,820.87
2	Current assets		
	(a) Inventories	14,596.69	13,723.25
	(b) Trade receivables	9,518.60	16,342.28
	(c) Cash and Cash Equivalents	2,207.58	4,891.63
	(d) Short term loans and advances	5,622.01	4,158.43
	(e) Other current assets	80.91	65.00
	Total of Current Assets	32,025.79	39,180.59
	TOTAL ASSETS	43,223.94	42,001.46

*The above results have been reviewed and approved by the Audit Committee and Board of Directors at their respective meetings held on 14th November 2025

*The company deals with two business segments i.e. Manufacturing/Fabrication and Services

*Figures to be grouped/rearranged, wherever considered necessary.

For and on behalf of Board of
Atmastco Limited

Subramaniam Swaminathan Iyer
Managing Director
DIN: 01243936

Venkataraman Ganesan
Director and CFO
DIN: 00892697



ATMASTCO LIMITED					
CIN - L29222CT1994PLC008234					
Unaudited Standalone Statement of Profit and Loss for the half year ended on Sep 30th, 2025					
(Amount in lacs, unless otherwise stated)					
	Particular	Half Year Ended		Year Ended	
		30th Sep '25 (Unaudited)	31st Mar '2025 (Audited)	30th Sep '24 (Unaudited)	31st Mar '2025 (Audited)
I	Revenue from operations	12,133.60	15,065.96	13,891.08	28,957.04
II	Other income	14.80	28.72	42.12	70.84
III	Total Income (I + II)	12,148.40	15,094.68	13,933.20	29,027.88
IV	Expenses:				
	Cost of materials consumed	5,571.25	13,826.70	5,585.29	19,412.06
	Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(748.83)	(6,168.16)	1,690.32	(4,477.84)
	Employee benefits expense	590.85	862.71	748.40	1,611.11
	Finance costs	464.14	770.73	467.99	1,238.72
	Depreciation and amortization expense	182.19	189.80	179.75	369.55
	Other expenses	4,471.16	4,800.69	3,265.64	8,066.33
	Total Expenses	10,530.77	14,282.47	11,937.39	26,219.93
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	1,617.63	812.14	1,995.81	2,807.95
VI	Exceptional Item	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	1,617.63	812.14	1,995.81	2,807.95
VIII	Extraordinary Item	-	-	-	-
IX	Profit/(Loss) before tax (VII- VIII)	1,617.63	812.14	1,995.81	2,807.95
X	Tax expense:				
	(1) Current tax	468.43	376.95	568.04	944.99
	(2) Deferred tax	(18.39)	(113.63)	(12.80)	(126.43)
	(3) Related to earlier years	-	-	-	-
XI	Net Profit/(Loss) for the year	1,167.59	548.82	1,440.57	1,989.39
XII	Earning Per Share (in Rs.)				
	Basic	4.72	2.22	5.82	8.06
	Diluted	4.72	2.22	5.82	8.06

Notes:

(a) The Financial Results of the Company for the half year and year ended 30th September, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 14th November 2025. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b) The figures for the half year ended 30th September 2025 are the balancing figures between unaudited figures in respect of the full financial year & the year to date figures of the respective financial year.

(c) The above Financial results of the Company for the Half year ended 30th September, 2025 are available at the Company's website www.atmastco.com and websites of all Stock Exchanges, where the Equity shares of the company are listed.

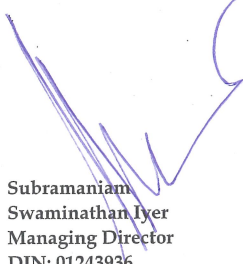
(d) Previous Period Figures have been regrouped, re-arranged or recasted wherever necessary to make them comparable.

For and on behalf of Board of
Atmastco Limited

Subramaniam Swaminathan Iyer
Managing Director
DIN: 01243936

Venkataraman Ganesan
Director and CFO
DIN:00892697



ATMASTCO LIMITED			
CIN - L29222CT1994PLC008234			
Cash Flow Statement for the Period ended Sep 30, 2025			
(Amount in lacs, unless otherwise stated)			
Particular	Note no.	For the Period Ended Sep 30, 2025	For the Year Ended March 31, 2025
Cash flow from operating activities			
Net profit before tax		1,617.63	3,586.33
Adjustments for:			
Depreciation and amortisation expenses		182.19	350.22
Loss/ (profit) on sale of property, plant and equipments			
Provision for Gratuity		0.00	13.56
Interest Received		-14.80	-66.37
Interest Paid		464.14	1,538.73
Operating profit before working capital changes		2,249.16	5,422.47
Changes in working capital:			
Increase / (decrease) in short term borrowing		1,537.00	306.78
Increase / (decrease) in trade payables		-1,071.86	4,810.74
Increase / (decrease) in other current liabilities		-2,202.91	2,224.77
Increase / (decrease) in provisions		1,901.12	17.18
(Increase) / decrease in inventories		-873.44	(4,604.48)
(Increase) / decrease in trade receivable		6,823.68	(7,918.83)
(Increase) / decrease in loans and advances		-1,463.59	(1,514.79)
(Increase) / decrease in other current assets		-15.91	(34.88)
(Increase) / decrease in deferred Tax Liability		-18.39	-
Cash generated from operations		6,864.87	(1,291.05)
Less: Income taxes paid		-50.00	-426.40
Less: Gratuity Paid		0.00	-3.05
Net cash from operating activities	(A)	6,814.87	-1,720.50
Cash flows from investing activities			
Interest Received		14.80	66.37
Purchase of property, plant and equipments (including capital work in progress)		-54.68	(86.45)
Sale of property, plant and equipments (including capital work in progress)		3.50	-
Investment in Share of Subsidiary		-170.00	-
Net cash flow used in investing activities	(B)	-206.38	(20.08)
Cash flow from financing activities			
Proceeds/ (Repayment) from/ of Long Term Borrowings		-10.41	(55.68)
Increase/ (Decrease) in Other Long Term Liabilities		-479.69	3,331.57
(Increase)/ Decrease in Long Term Loans & Advances		131.60	(116.85)
(Increase)/ Decrease in other Non Current Assets		-8,469.89	75.79
Issue of Share Capital and Security Premium			-
Interest Paid		-464.14	(831.75)
Net cash flow used in financing activities	(C)	-9,292.54	2,403.08
Net increase in cash and cash equivalents (A + B + C)		-2,684.05	(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		2,207.58	4,891.63
Summary of significant accounting policies 2			
The accompanying notes form an integral part of these financials statements			
Cash flow Statement has been prepared under Indirect method as set out in Accounting Standard- 3 "Cash Flow Statement"			
For and on behalf of the Board of Atmastco Limited			
 Subramaniam Swaminathan Iyer Managing Director DIN: 01243936		 Venkataraman Ganesan Director & CFO DIN: 00892697	

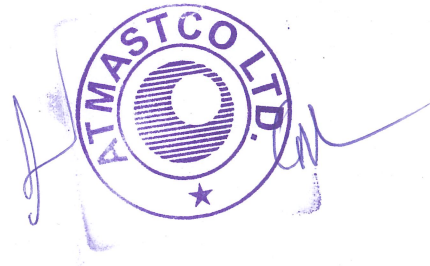
*The above results have been reviewed and approved by the Audit Committee and Board of Directors at their respective meetings held on 14th November 2025

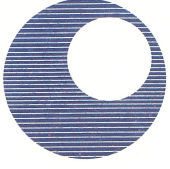
*The company deals with two business segments i.e. Manufacturing/ Fabrication and Services

*Figures to be grouped/rearranged, wherever considered necessary.



ATMASTCO LIMITED				
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 30.09.2025		
A	Segment Revenue External Revenue	11,175.85	957.76	12,133.60
	Inter Segment Revenue		-	-
	Net Turnover	11,175.85	957.76	12,133.60
	Segment Result After Tax	1,077.73	89.86	1,167.59
	Profit After tax	1,077.73	89.86	1,167.59
	Other Information			-
	Segment Assets	35,454.02	7,769.92	43,223.94
	Segment Liabilities	23,719.38	5,515.21	29,234.59
	Segment Capital	1,328.73	1,144.74	2,473.47
	Depreciation & Amortization Depreciation	97.87	84.32	182.19
		-	-	-





ATMASTCO LTD.

CIN No. : L29222CT1994PLC008234

14.11.2025

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

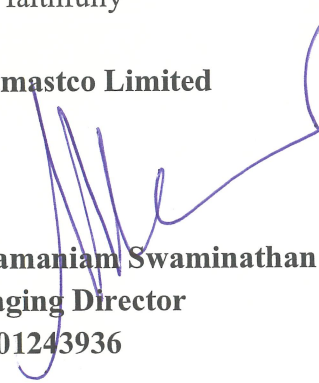
Company Symbol: ATMASTCO (EQ),
ISIN: INE05DH01017

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 half year ended 30th September, 2025, 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
Managing Director
DIN:01243936




Venkataraman Ganesan
Director and CFO
DIN:00892697

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