



ATHARV ENTERPRISES LIMITED

Building No. D/27, Shop No.1, Yogi Nagar, Eksar, Borivali, Near Corporation Bank,
Mumbai - 400091

Email: atharventerprisesltd@gmail.com

CIN: L66110MH1990PLC391158

Date : 29-05-2026

To
Department of Corporate Services,
BSE Limited
PJ Towers, Dalal Street,
Mumbai – 400 001

Scrip Code: 530187

Scrip Symbol: ATHARVENT

Subject: Outcome of the Board Meeting held on 29th May, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. 29th May, 2026 has inter-alia considered and approved the following matters:

1) Approval of Standalone Audited Financial Results:

Standalone Audited Financial Results of the Company for the Fourth Quarter and Financial year ended 31st March, 2026, together with all the notes annexed thereto along with the Standalone Auditor Report for the quarter and the year ended 31st March, 2026 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. We do hereby confirm that the Statutory auditors of the Company, **M/s. Shweta Jain & Co LLP**, Chartered Accountants have expressed unmodified opinion(s) in its audit report pertaining to the Standalone audited financial results for the quarter and year ended 31st March, 2026.

The Meeting of Board of Directors of the Company commenced from 3.00 PM and closed at 5.00 PM. We request you to kindly take the same in your record.

Thanking You

Yours Faithfully

For Atharv Enterprises Limited

Pramod Kumar Gadiya
Managing Director
DIN: 02258245

Place: Mumbai
Date: 29-05-2026

PART I

AUDITED FINACIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2026

(Amount In Lacs.)

	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.26	31.12.2025	31.03.25	31.03.26	31.03.25
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	(a) Net Sales/Income from Operations	1.93	18.12		48.33	26.65
	(b) Other Operating Income	132.43	66.14	123.73	336.59	296.11
	Total income from operations (net)	134.36	84.26	123.73	384.92	322.76
2	Expenses					
	(a) Cost of materials consumed		-	-	-	-
	(b) Purchases of stock-in-trade	0.67	15.47		56.99	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.05	1.18		(3.53)	21.98
	(d) Employees benefits Expenses	58.79	38.28	79.34	169.57	165.66
	(e) Finance Cost	1.09	1.16	0.42	3.85	1.93
	(f) Depreciation and amortisation expenses	3.40	3.49	1.18	12.33	4.76
	(g) Other Expenses	62.83	18.45	34.65	120.96	102.75
	Total expenses	127.83	78.03	115.59	360.17	297.08
3	Profit / (Loss) Before Tax	6.53	6.23	8.14	24.75	25.68
4	Tax Expenses					
	(i) Current Tax	1.60	1.56	1.99	6.17	6.42
	(ii) Deferred Tax		-		-	-
	Total Tax Expenses	1.60	1.56	1.99	6.17	6.42
5	Net Profit / (Loss) After Tax for the period (3+/-4)	4.93	4.67	6.15	18.58	19.26
6	Other Comprehensive Income					
	A (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-
7	Total Comprehensive income for the period (5+/-6)	4.93	4.67	6.15	18.58	19.26
8	Paid -up equity share capital (Face value of Rs. 1/- per Share)	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
9	Earnings per share (EPS) (of Rs. 1 each not annualised)					
	(i) Basic					
	(ii) Diluted					

For Atharv Enterprises Limited

Place : MUMBAI
Date : 29.05.26

Pramod Gadiya
Managing Director
DIN : 02258245

ATHARV ENTERPRISES LIMITED
CIN: 74999PN1990PLC059566
Registered Office: D 27, SHOP NO 1 YOGI NAGAR BORIVALI WEST MUMBAI 400091

Email: atharventerprisesltd@gmail.com

PART II

Statement of Assets and Liabilities

(Amount in Lacs.)

	Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A	Assets		
1	Non Current Assets		
	(a) Property, Plant & Equipments	78.06	28.64
	(b) Capital Work in Progress		
	(c) Other Intangible Assets		
	(d) Financial Assets		
	(i) Investments	696.93	657.60
	(ii) Loans/Advances/Deposits	1,977.88	1,615.86
	(iii) Other Financial Assets	32.61	29.52
	Sub-total - Non Current Assets	2,785.48	2,331.62
2	Current Assets		
	(a) Inventories	56.80	53.27
	(b) Financial Assets		
	(i) Trade Receivable	460.10	566.14
	(ii) Cash & Cash Equivalentents	1.89	0.25
	(iii) Bank Balances other than (ii) above	14.37	34.13
	(iv) Loans		
	(c) Current Tax Assets (Net)		
	(d) Other Current Assets	951.83	623.33
	Sub-total - Current Assets	1,484.99	1,277.12
	TOTAL - ASSETS	4,270.47	3,608.74
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,700.00	1,700.00
	(b) res and surplus	323.25	304.66
	Sub-total - Share Holder's Fund	2,023.25	2,004.66
2	Share Application Money Pending Allotment	-	-
	LIABILITIES		
3	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	49.36	18.27
	(b) Deferred Tax Liabilities (Net)		
	(c) Other Non Current Liabilities		
	Sub-total - Non Current Liabilities	49.36	18.27
4	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	-	-
	(ii) Trade Payables	2,184.24	1,524.06
	(iii) Others		
	(b) Other Current Liabilities		55.33
	(c) Provisions	6.16	6.42
	(d) Current Tax Liabilities (Net)	7.46	-
	Sub-total - Current Liabilities	2,197.86	1,585.81
	TOTAL - EQUITY AND LIABILITIES	4,270.47	3,608.74

Place : MUMBAI
Date : 29.05.26

For Atharv Enterprises Limited

Pramod Gadiya
Managing Director
DIN : 02258245

(RS. IN LAKHS)

Cash flow statement, indirect			
Particulars		12 months ended (dd-mm-yyyy)	12 months ended
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory.		
Statement of cash flows			
Cash flows from used in operating activities			
	Profit before tax	24.75	25.67
Adjustments for reconcile profit (loss)			
	Adjustments for finance costs		
	Adjustments for decrease (increase) in inventories	(3.53)	21.98
	Adjustments for decrease (increase) in trade receivables, current	106.05	170.64
	Adjustments for decrease (increase) in trade receivables, non-current		
	Adjustments for decrease (increase) in other current assets	(5.09)	6.47
	Adjustments for decrease (increase) in other non-current assets		
	Adjustments for other financial assets, non-current		
	Adjustments for other financial assets, current		
	Adjustments for other bank balances		
	Adjustments for increase (decrease) in trade payables, current		
	Adjustments for increase (decrease) in trade payables, non-current	660.19	284.24
	Adjustments for increase (decrease) in other current liabilities	7.46	(10.80)
	Adjustments for increase (decrease) in other non-current liabilities		
	Adjustments for depreciation and amortisation expense	12.33	4.75
	Adjustments for impairment loss reversal of impairment loss recognised in profit or		
	Adjustments for provisions, current	(0.25)	(0.01)
	Adjustments for provisions, non-current		
	Adjustments for other financial liabilities, current		
	Adjustments for other financial liabilities, non-current		
	Adjustments for unrealised foreign exchange losses gains		
	Adjustments for dividend income		
	Adjustments for interest income		
	Adjustments for share-based payments		
	Adjustments for fair value losses (gains)		
	Adjustments for undistributed profits of associates		
	Other adjustments for which cash effects are investing or financing cash flow		
	Other adjustments to reconcile profit (loss)		
	Other adjustments for non-cash items		
	Share of profit and loss from partnership firm or association of persons or limited		
	Total adjustments for reconcile profit (loss)	777.16	477.27
	Net cash flows from (used in) operations	801.91	502.94
	Dividends received	(0.16)	(0.27)
	Interest paid		
	Interest received	(333.23)	(295.83)
	Income taxes paid	(6.17)	(6.42)
	Other inflows (outflows) of cash		
	Net cash flows from (used in) operating activities	462.35	200.42
Cash flows from used in investing activities			
	Cash flows from losing control of subsidiaries or other businesses		

	Cash flows used in obtaining control of subsidiaries or other businesses		
	Other cash receipts from sales of equity or debt instruments of other entities		
	Other cash payments to acquire equity or debt instruments of other entities		
	Other cash receipts from sales of interests in joint ventures		
	Other cash payments to acquire interests in joint ventures		
	Cash receipts from share of profits of partnership firm or association of persons or		
	Cash payment for investment in partnership firm or association of persons or limited		
	Proceeds from sales of property, plant and equipment		10.00
	Purchase of property, plant and equipment	(61.75)	
	Proceeds from sales of investment property		
	Purchase of investment property		
	Proceeds from sales of intangible assets		
	Purchase of intangible assets		
	Proceeds from sales of intangible assets under development		
	Purchase of intangible assets under development		
	Proceeds from sales of goodwill		
	Purchase of goodwill		
	Proceeds from biological assets other than bearer plants		
	Purchase of biological assets other than bearer plants		
	Proceeds from government grants		
	Proceeds from sales of other long-term assets	43.23	
	Purchase of other long-term assets		(79.81)
	Cash advances and loans made to other parties	(737.88)	(445.62)
	Cash receipts from repayment of advances and loans made to other parties		
	Cash payments for future contracts, forward contracts, option contracts and swap		
	Cash receipts from future contracts, forward contracts, option contracts and swap		
	Dividends received	0.16	0.27
	Interest received	333.23	295.83
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) investing activities	(423.01)	(219.33)
	Cash flows from used in financing activities		
	Proceeds from changes in ownership interests in subsidiaries		
	Payments from changes in ownership interests in subsidiaries		
	Proceeds from issuing shares		
	Proceeds from issuing other equity instruments		
	Payments to acquire or redeem entity's shares		
	Payments of other equity instruments		
	Proceeds from exercise of stock options		
	Proceeds from issuing debentures notes bonds etc		
	Proceeds from borrowings	31.09	55.33
	Repayments of borrowings	(55.33)	(8.23)
	Payments of finance lease liabilities		
	Payments of lease liabilities		
	Dividends paid		
	Interest paid		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash	(33.21)	
	Net cash flows from (used in) financing activities	(57.45)	47.10
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate		
	Effect of exchange rate changes on cash and cash equivalents		

	Effect of exchange rate changes on cash and cash equivalents		
	Net increase (decrease) in cash and cash equivalents	(18.11)	28.19
	Cash and cash equivalents cash flow statement at beginning of period	34.37	6.18
	Cash and cash equivalents cash flow statement at end of period	16.26	34.37

PLACE: MUMBAI

DATE: 29/05/2026

**For Atharv enterprise
Limited**

Director

INDEPENDENT AUDITOR'S REPORT

**To Board of Directors,
Atharv Enterprise Limited**

Report on audit of Financial Results

Opinion and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2026 (b) reviewed the financial results for the quarter ended March 31, 2026 (refer para 10 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Quarter and Year Ended March 31, 2026" of Atharv Enterprise Limited being submitted by the company, pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Financial Results

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 and Regulation 52 of the listing Regulations; and
- (ii)** give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net loss including other comprehensive income and other financial information of the Company for the year ended March 31, 2026

b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2026

With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms

of Regulation 33 and Regulation 52 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Financial Result for the quarter and Year ended March 31, 2026

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company's Board of directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(toss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read With relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations.

The Board of Directors of the company are responsible for 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 accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of directors of the Company as aforesaid

3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.

4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Financial Results

a) Audit of the Financial Results for the Quarter and Year ended March 31, 2026

5. Our objectives are to obtain reasonable assurance about whether the 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 not a guarantee that an audit conducted in accordance with SA5 will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - identify and assess the risks of material misstatement of the Financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in 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 controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether; a material uncertainty exists related to events or conditions that may cast significant doubt on

the about of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
- 7. We communicate with those charged with governance of the company regarding among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

b) Review of the Financial Results for the quarter and Year ended March 31, 2026

- 8. We conducted our review of the Financial Results for the quarter ended March 31, 2026, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 141(10) of the Act 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.

Other Matters

- 9. The financial results include the results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the the financial year and the published year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.



SHWETA JAIN & CO LLP

CHARTERED ACCOUNTANTS, (LLPIN- ACQ-2534)
(formerly known as Shweta Jain & Co, Chartered Accountants)

Place: Ahmedabad
Date: 29th May, 2026

For, Shweta Jain & Co LLP
Chartered Accountants
Firm Reg. No. 127673W

AMITKUMAR Digitally signed by
AMITKUMAR
JITENDRABH JITENDRABHAI JOSHI
Date: 2026.05.29
16:33:41 +05'30'

Amit J Joshi
(Partner)
Membership No. 120022
UDIN: 26120022WTTIEU9400





ATHARV ENTERPRISES LIMITED

Building No. D/27, Shop No.1, Yogi Nagar, Eksar, Borivali, Near Corporation Bank,
Mumbai - 400091

Email: atharventerprisesltd@gmail.com

CIN: L66110MH1990PLC391158

Date: May 26, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
PJ Towers, Dalal Street,
Mumbai – 400 001

Scrip Code: 530187

Scrip Symbol: ATHARVENT

Dear Sir(s),

Sub: - Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

We hereby declare that M/s. Shweta Jain & Co LLP, Chartered Accountants, the Statutory Auditors of the Company have issued the Audit Report with Unmodified Opinion with respect to the Audited Financial Statements of the Company for the Quarter and Financial Year ended March 31, 2026. This declaration is issued in compliance with the provisions of the Regulation 33(3)(d) of SEBI Listing Regulations.

We request you to take the above on record and the same be treated as compliance under the applicable provisions of SEBI Listing Regulations.

Yours faithfully,

For Atharv Enterprises Limited

Pramod Kumar Gadiya
Managing Director
DIN: 02258245

Place: Mumbai
Date: 29-05-2026