



ATLANTAA LIMITED

(Formerly Known as Atlanta Limited)
An ISO 9001:2015 Company

501, Supreme Chambers, Off Veera Desai Road,
Andheri (West), Mumbai – 400 053.

Phone : +91-22-69891144 (10 Lines)

E-Mail : mail@atlantaalimited.in | Website : www.atlantaalimited.com

CIN : L64200MH1984PLC031852

Date: May 18, 2026.

To,
Corporate Service Department
The Bombay Stock Exchange limited
P. J. Towers, 1st Floor,
Dalal Street, Mumbai 400 001
Scrip Code: 532759

To,
Corporate Service Department
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra-Kurla Complex,
Bandra (E) Mumbai - 400 051.
Trading Symbol: ATLANTAA

Subject: Outcome of Board Meeting held on May 18, 2026

Dear Sir/ Madam,

In compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that based on the recommendations of Audit Committee, Board of Directors of the Company, at its Meeting held today, i.e. on Monday, May 18, 2026 inter alia, has considered, approved and taken on record the following matter(s):

1. Audited Standalone & Consolidated Financial Results of the Company along with the Auditors Report for the quarter and year ended March 31, 2026. A copy of signed Results along with Auditors Report and Declaration in respect of Audit Report with unmodified opinion under Regulation 33 of the Listing Regulations is attached herewith.
2. Appointment of Mr. Ajit Sabat, Cost Management Accountant as the Internal Auditor of the Company for the financial year 2026-27

Detailed information as required under SEBI (LODR) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30 January 2026 in respect of aforesaid change is given in 'Annexure-I' to this letter.

The meeting of the Board of Directors commenced at 03.00 p.m. and concluded at 05.30 pm

Kindly take the same on your record.

Thanking You.

Yours faithfully,
FOR Atlanta Limited

Krupali Shah
Company Secretary & Compliance Officer

ATLANTAA LIMITED

Regd Office: 501, Supreme Chambers, Veera Desai Road, Andheri (West), Mumbai - 400 053, INDIA. Tel.: +91-22-69891144, Email: mail@atlantaalimited.in, Website: www.atlantaalimited.in
Corporate Identification Number: L64200MH1984PLC031852

STATEMENT OF STANDALONE & CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2026

(Rs. In Lakhs)

Sr.	Particulars	Standalone					Consolidated				
		Quarter ended			Year ended		Quarter ended			Year ended	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1	Revenue										
	(a) Revenue from operations	1,818.27	454.22	1,334.26	2,722.59	2,949.44	3,051.93	1,672.96	2,518.05	7,390.39	6,809.91
	(b) Other income	256.13	500.16	266.08	1,310.68	3,156.08	433.46	667.09	284.59	1,964.74	3,143.62
	Total revenue	2,074.39	954.38	1,600.34	4,033.27	6,105.52	3,485.39	2,340.06	2,802.64	9,355.13	9,953.53
2	Expenses										
	(a) Cost of materials consumed	1,040.33	331.18	192.90	1,650.08	470.19	782.52	555.49	508.36	1,855.11	1,728.96
	(b) Changes in inventories of finished goods work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-
	(c) Employee benefits expense	183.68	151.55	148.53	602.81	631.63	202.90	170.97	205.35	681.80	750.34
	(d) Finance cost	44.20	11.16	7.79	68.61	44.34	307.89	254.57	100.95	1,088.04	382.94
	(e) Depreciation and amortisation expense	98.52	87.61	95.65	345.21	380.29	1,150.54	1,139.70	1,064.26	4,553.73	4,254.71
	(f) Other expenses (Refer Note.4)	(1,939.45)	240.64	187.95	845.11	707.47	(1,768.39)	325.06	389.35	1,234.08	1,056.89
	(g) Provision for Diminution in the value of investment in subsidiaries	-	-	-	-	-	-	-	-	-	-
	Total expenses	(572.71)	822.14	632.83	3,511.83	2,233.92	675.45	2,445.78	2,268.28	9,412.76	8,173.83
3	Profit/ (Loss) from operations before tax (1-2) (Refer Note.4)	2,647.10	132.24	967.52	521.44	3,871.59	2,809.94	(105.73)	534.36	(57.63)	1,779.70
4	Exceptional items										
	Exceptional income	-	-	-	-	-	-	-	-	-	-
	Exceptional expenses	-	-	-	-	-	-	-	-	-	-
5	Profit/(loss) before tax (3-4) (Refer Note.4)	2,647.10	132.24	967.52	521.44	3,871.59	2,809.94	(105.73)	534.36	(57.63)	1,779.70
6	Tax expenses										
	(a) Current tax	17.10	16.80	-	33.90	-	17.10	16.80	-	33.90	-
	(b) Deferred tax (Refer Note.4)	631.51	(42.81)	(398.74)	79.57	(2,477.47)	631.51	(42.81)	(398.74)	79.57	(2,477.47)
	(c) Reversal of Mat Credit	-	-	-	-	-	-	-	-	-	-
	(d) Prior period tax	(0.10)	-	-	(0.10)	-	(0.10)	-	-	(0.10)	-
	Total tax expenses	648.51	(26.01)	(398.73)	113.37	(2,477.46)	648.51	(26.01)	(398.74)	113.37	(2,477.47)
7	Profit/ (Loss) for the period (5-6)	1,998.59	158.25	1,366.26	408.07	6,349.06	2,161.43	(79.72)	933.10	(171.00)	4,257.17
8	Other comprehensive income/(Loss), net of income tax										
	(i) Items that will not be reclassified to profit or loss	(80.77)	-	(8.17)	(80.77)	(8.17)	(80.77)	-	(8.17)	(80.77)	(8.17)
	Total other comprehensive income/(Loss)	(80.77)	-	(8.17)	(80.77)	(8.17)	(80.77)	-	(8.17)	(80.77)	(8.17)
9	Total comprehensive income/(loss) for the period (7-8)	1,917.82	158.25	1,358.09	327.30	6,340.90	2,080.66	(79.72)	924.93	(251.77)	4,249.00
10	Attributable to Non-controlling Interests	-	-	-	-	-	0.41	(0.15)	(0.32)	0.02	(2.40)
11	Total comprehensive income/(loss) for the period (9-10)	1,917.82	158.25	1,358.09	327.30	6,340.90	2,080.25	(79.57)	925.25	(251.79)	4,251.40
12	Paid-up equity share capital (Face value Rs. 2/- per share)	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00	1,630.00
13	Earnings per equity share (Face value Rs. 2/- per share)										
	(1) Basic (in Rs.)	2.45	0.19	1.68	0.50	7.79	2.65	(0.10)	1.14	(0.21)	5.22
	(2) Diluted (in Rs.)	2.45	0.19	1.68	0.50	7.79	2.65	(0.10)	1.14	(0.21)	5.22



Statement of Standalone & consolidated Audited Assets and Liabilities as at March 31, 2026

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Audited	Audited	Audited	Audited
ASSETS				
Non-Current Assets				
Property, plant and equipment	898.96	873.46	968.62	942.92
Right of use property	258.07	45.21	258.07	45.21
Other intangible assets	-	-	1,424.72	5,647.94
Capital work-in-progress	-	-	-	-
Investment property	1,377.39	2,210.79	1,377.39	2,210.79
Financial Assets				
Investments	32.01	33.09	38.01	39.09
Trade receivables	2,732.17	2,657.89	9,820.35	9,820.35
Others financial assets	6,040.56	7,847.62	2,018.37	1,580.33
Deferred tax assets	2,490.64	2,570.21	2,490.64	2,570.21
Income Tax asset (net)	473.17	465.32	572.49	483.47
Other non-current assets	146.75	46.30	146.75	46.30
Sub total - Non-Current assets	14,449.73	16,749.88	19,115.41	23,386.60
Current assets				
Inventories	13,138.98	9,070.40	13,138.98	9,070.40
Financial assets				
Current investment	252.98	-	252.98	-
Trade receivables (Refer Note.4)	3,917.96	3,196.60	8,279.58	6,352.09
Cash and cash equivalents	1,141.87	213.07	1,324.37	2,622.28
Bank balances other than (ii) above	3,083.68	4,050.05	13,349.68	14,815.13
Loans	-	-	-	-
Other financial assets	11.09	23.77	24.69	40.51
Other current assets	1,153.39	970.79	1,104.00	935.30
Sub total - Current assets	22,699.94	17,524.69	37,474.27	33,835.71
TOTAL ASSETS	37,149.67	34,274.57	56,589.69	57,222.31
EQUITY AND LIABILITIES				
Equity				
Equity share capital	1,630.00	1,630.00	1,630.00	1,630.00
Other equity	32,170.56	31,843.26	19,627.99	19,406.40
Non -Controlling Interest	-	-	165.42	165.40
Total Equity	33,800.56	33,473.26	21,423.40	21,201.80
LIABILITIES				
Non-current liabilities				
Financial liabilities				
Borrowings	985.00	-	9,015.00	8,041.88
Lease liability	206.85	-	206.85	-
Trade payables	-	-	-	-
Other financial liabilities	11.30	11.32	616.44	1,020.67
Provisions	257.61	22.48	1,876.25	2,819.55
Deferred tax liabilities (net)	-	-	-	-
Sub total Non-current liabilities	1,460.76	33.80	11,714.54	11,882.11
Current liabilities				
Financial liabilities				
Borrowings	982.02	-	22,461.08	23,314.03
Lease liability	79.07	67.79	79.07	67.79
Trade payables:				
Due to micro enterprises and small enterprises (Not due)	171.64	24.12	207.92	39.90
Due to others	319.66	348.61	334.09	357.93
Other financial liabilities	-	-	6.54	6.54
Employee benefit obligation	63.84	23.75	63.84	23.75
Other current liabilities	243.46	141.12	270.55	166.35
Current tax liabilities (net)	-	-	-	-
Provisions	28.65	162.12	28.65	162.12
Sub total Current liabilities	1,888.35	767.51	23,451.74	24,138.41
TOTAL EQUITY AND LIABILITIES	37,149.67	34,274.57	56,589.69	57,222.31



Atlantaa Limited (formerly known as Atlanta Limited)
Statement of standalone Cash Flows for the period ended March 31, 2026

(Amount in Rs.)

Sl.No.	Particulars	March 31, 2026	March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit before Tax	521.44	3,871.59
	<u>Non cash adjustments to reconcile profit before tax to net cash flows :</u>		
	Depreciation and amortization	345.21	380.29
	Interest and other finance charges	68.61	44.34
	Interest income	(1,014.71)	(1,175.24)
	Provision for gratuity	20.90	15.69
	Fair Value Change through Profit and Loss account	(2.98)	-
	Net Gain on disposal of investment property	(198.90)	-
	Rent income	(64.21)	(41.75)
	Profit/(-) Loss on disposal of property, plant and equipment's (net)	(1.99)	(4.27)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(326.62)	3,090.66
	<u>Movements in working capital :</u>		
	(Increase)/decrease in current trade receivables	(721.35)	5,150.95
	(Increase)/decrease in non current trade receivables	(74.28)	103.10
	(Increase)/decrease in non current lease liability	206.85	(67.79)
	(Increase)/decrease in long term financial liability	(0.02)	(7.07)
	(Increase)/decrease in inventories	(4,068.58)	(3,389.46)
	(Increase)/decrease in other non current assets	(100.45)	(2.13)
	(Increase)/decrease in other financial non current assets	1,807.06	(3,537.13)
	(Increase)/decrease in other financial current assets	12.69	1.19
	(Increase)/decrease in other current assets	(182.60)	(806.33)
	Increase/(decrease) in trade payables	118.57	91.02
	(Increase)/decrease in current lease liability	11.28	(15.33)
	Increase/(decrease) in other current liabilities	102.34	40.76
	(Increase)/decrease in short term financial liability	-	(0.88)
	Long term provisions	133.46	(19.98)
	Short term provisions	(133.46)	19.98
	Employee benefit obligation	40.09	21.42
	CASH GENERATED FROM OPERATIONS	(3,175.02)	672.96
	Direct taxes paid (net of refunds)	(41.66)	(161.82)
	NET CASH FROM OPERATING ACTIVITIES	(3,216.68)	511.14
B CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of property, plant and equipment's	(290.81)	(243.11)
	Additions in right of use	(281.53)	-
	Proceeds from disposal of property, plant and equipment's	3.05	9.62
	Purchase of investment	(248.93)	(1.01)
	Proceeds from Sale of Non current Investment (net)	1,020.00	-
	Interest income	1,014.71	1,175.24
	Rent Received	64.21	41.75
	Proceeds / (Investment) in fixed deposits	966.37	16.28
	NET CASH FROM INVESTING ACTIVITIES	2,247.06	998.77
C CASH FROM FINANCING ACTIVITIES			
	Proceeds/(payment) of long term borrowings	985.00	(1,402.83)
	Proceeds/(payment) of short term borrowings	982.02	-
	Interest and other finance charges	(68.61)	(44.34)
	NET CASH FROM FINANCING ACTIVITIES	1,898.41	(1,447.17)
	Net increase/(decrease) in cash & cash equivalents	928.80	62.74
	Cash & cash equivalents at start of the year	213.07	150.33
	Cash & cash equivalents at close of the year	1,141.87	213.07
	Components of cash and bank balances		
	Reconciliation of cash and cash equivalents with the balance sheet:		
	Cash on hand	7.91	6.49
	In current account	192.25	-
	In current account deposit	941.70	206.58
	Total cash and cash equivalents (refer note.3.12)	1,141.87	213.07

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind) AS -7 " Statement of Cash Flow"

The company has regrouped, reclassified & rearranged the previous period figures wherever necessary to confirm the current year's presentation.

The accompanying notes are an integral part of these financial statements.



Atlantaa Limited (formerly known as Atlanta Limited)
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON MARCH 31, 2026

Sl.No.	Particulars	(Rs.in Lakhs)	
		March 31, 2026	March 31, 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before Tax	(57.63)	1,779.70
	<u>Non cash adjustments to reconcile profit before tax to net cash flows :</u>		
	Depreciation and amortization	4,553.73	4,254.71
	Interest and other finance charges	1,088.04	382.94
	Interest income	(1,260.68)	(758.46)
	Provision for Gratuity	20.90	15.69
	Fair Value Change through Profit and Loss account	(2.98)	-
	Net Gain on disposal of investment property	(198.90)	-
	Rent income	(64.21)	(41.75)
	Profit/(-) Loss on disposal of property, plant and equipment's (net)	(5.86)	(4.27)
	Finance income against Corporate Grt.Obligation	(404.21)	(404.21)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	3,668.20	5,224.34
	<u>Movements in working capital :</u>		
	(Increase)/decrease in current trade receivables	(1,927.48)	6,333.41
	(Increase)/decrease in non current trade receivables	(0.00)	-
	(Increase)/decrease in non current lease liability	206.85	(67.79)
	(Increase)/decrease in Long term financial liability	(0.02)	(7.07)
	(Increase)/decrease in Inventories	(4,068.58)	(3,389.46)
	(Increase)/decrease in other non current assets	(100.45)	(2.13)
	(Increase)/decrease in other financial non current assets	(438.04)	(1,376.51)
	(Increase)/decrease in other financial current assets	15.81	(15.55)
	(Increase)/decrease in other current assets	(168.69)	(749.36)
	Increase/(decrease) in trade payables	144.16	112.67
	(Increase)/decrease in current lease liability	11.28	(15.33)
	Increase/(decrease) in other current liabilities	104.21	(556.11)
	(Increase)/decrease in Short term financial liability	-	(0.88)
	Long Term Provisions	(555.93)	71.13
	Short Term Provisions	(133.46)	19.98
	Employee benefit obligation	40.09	21.42
	CASH GENERATED FROM OPERATIONS	(3,202.05)	5,603
	Direct taxes paid (net of refunds)	(122.82)	(175.79)
	NET CASH FROM OPERATING ACTIVITIES	(3,325)	5,427
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase/Sale of investment	(248.93)	(1.01)
	Purchase of property, plant and equipment's	(290.81)	(243.11)
	Additions in Right of use	(281.53)	-
	Interest income	1,260.68	758.46
	Proceeds from disposal of property, plant and equipment's	5.76	9.62
	Rent received	64.21	41.75
	Proceeds from Sale of Non current Investment	1,020.00	-
	Proceeds / (Investment) in fixed deposits	1,465.45	(10,748.80)
	NET CASH FROM INVESTING ACTIVITIES	2,994.83	(10,183.09)
C.	CASH FROM FINANCING ACTIVITIES		
	Proceeds/(payment) of long term borrowings	973.12	6,639.05
	Proceeds/(payment) of short term borrowings	(852.95)	113.84
	Interest and other finance charges	(1,088.04)	(382.94)
	NET CASH FROM FINANCING ACTIVITIES	(967.87)	6,369.94
	Net increase/(decrease) in cash & cash equivalents	(1,297.91)	1,613.82
	Cash & cash equivalents at start of the year	2,622.28	1,008.46
	Cash & cash equivalents at close of the year	1,324.37	2,622.28
	Components of cash and bank balances		
	Reconciliation of cash and cash equivalents with the balance sheet:		
	Cash on hand	12.00	10.25
	In current account	370.66	417.53
	In Deposit account	941.70	2,194.51
	Total cash and cash equivalents (refer note.3.13)	1,324.37	2,622.69

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS -7) "Statement of Cash Flow"

The company has regrouped, reclassified & rearranged the previous period figures wherever necessary to confirm the current year's presentation.



ATLANTAA LIMITED

Regd Office: 501, Supreme Chambers, Veera Desai Road, Andheri (West), Mumbai - 400 053, INDIA.Tel.: +91-22-69891144, Email: mail@atlantaalimited.in, Website: www.atlantaalimited.in

Corporate Identification Number: L64200MH1984PLC031852

Notes:

1. The above Results were reviewed by the Audit Committee and were thereafter approved by the Board of Director at their meeting held on May 18, 2026.
2. The Statutory Auditors have issued report with unmodified opinion on these financial results. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The standalone figure for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figure up to the end of the third quarter of the relevant financial year. The figures up to the end of the third quarter had only been reviewed and not subject to audit.
4. During the quarter ended September 30, 2025, the Company expensed a Bank Guarantee payment of ₹2,179.55 Lakhs made to the Public Works Department (PWD), Uttar Pradesh. Upon subsequent review and backed by the opinion of legal counsel, management assesses this amount is fully recoverable. The matter is currently sub-judice before the Hon'ble Delhi High Court. Consequently, this amount has been reclassified from expenses to Current Assets in the Annual Financial Statements for the quarter and year ended March 31, 2026. This reclassification results in the quarter and year ended on March 31, 2026 as follows:
 - *Decrease in Other expenses by Rs. 2,179.55 Lakhs*
 - *Increase in Profit Before Tax by Rs. 2,179.55 Lakhs*
 - *Increase in Profit After Tax by Rs. 1,631.00 Lakhs*
 - *Increase in Trade Receivables in Current Assets by Rs. 2,179.55 Lakhs*
 - *Reversal in Deferred Tax Asset by Rs.548.55 Lakhs*

This reconciliation has been noted by the Statutory Auditors.

5. The Company operates in a single business and geographical segment which is construction activities in India. Accordingly, no separate disclosures of segment information have been made.



6. The figures for previous period have been regrouped wherever necessary to facilitate comparison.

For Atlantaa Limited

Place: Mumbai
Date: May 18, 2026,



Rajhoo Bbarot
Rajhoo Bbarot
Chairman.

SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons),F.C.A.
9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
9892089001 (M)

C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.
Email : scmcoca@gmail.com
scmcoca@rediffmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
ATLANTAA LIMITED

Report on the Audit of the Standalone Annual Financial Results

Opinion

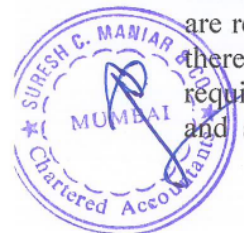
We have audited the accompanying Statement of Standalone Financial Results of ATLANTAA LIMITED (hereinafter referred to as the "Company") for the quarter and year ended 31st March, 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated September 19, 2019, as amended from time to time.

In our opinion and to the best of our information and according to the explanations given to us the accompanying Statement of Standalone Financial Results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 and for the year ended 31st March, 2026

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 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons), F.C.A.
9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
9892089001 (M)

C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.

Email : scmcoca@gmail.com
scmcoca@rediffmail.com

Emphasis of Matter (EOM)

“We draw attention to Note no.4 forming part of financial results, which describes the accounting treatment in respect of an amount of Rs. 21,79,54,638/-, representing payment of a bank guarantee to Chief Engineer, National Highway, PWD, Lucknow, Government of Uttar Pradesh. The said amount had been charged to the Statement of Profit and Loss in the published financial results for the quarter ended September 30, 2025. In these annual financial results, the amount has been recognized as a recoverable current asset (Trade receivables), considering that the matter is sub judice and recovery thereof has been assessed as certain based on a legal opinion obtained by the management.”

Our opinion is not modified in respect of this matter.

Management’s and Board of Directors’ Responsibilities for the Standalone Quarterly and Annual Financial Results

These quarterly financial results as well as the year-to-date standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company’s Management and the Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian 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 financial result that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and 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.



SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons), F.C.A.
9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
9892089001 (M)

C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.
Email : scmcooca@gmail.com
scmcooca@rediffmail.com

Auditor's responsibilities for the Audit of the Standalone Annual Financial Results

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 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 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 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, but not for the purpose of expressing an opinion on the operating effectiveness of the Company's internal control.
- 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 Board of Director's 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.



SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons),F.C.A.
9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
9892089001 (M)


C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.
Email : scmcoca@gmail.com
scmcoca@rediffmail.com

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 Matters

Attention is drawn to the fact that figures for the quarter ended 31st March, 2026 as reported in the standalone financial results are the balancing figures between audited figures in respect of the financial year ended 31st March, 2026 and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter have only been subjected to limited review by us and have not been subjected to audit.

FOR SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS
FIRM REG NO. 0110663W



K.V.SHETH
PARTNER
M. NO. 030063



PLACE : MUMBAI
DATED : 18th May, 2026

Unique Document Identification Number (UDIN) for this document is
26030063XTAXJA6280

SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons), F.C.A.
9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
9892089001 (M)

C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.
Email : scmcoca@gmail.com
scmcoca@rediffmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
ATLANTAA LIMITED

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Annual Financial Results of ATLANTAA LIMITED (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended 31st March, 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") read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated September 19, 2019, as amended from time to time.

In our opinion and to the best of our information and according to the explanations given to us the accompanying Statement of Consolidated Annual Financial Results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 and for the year ended 31st March 2026..

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 Group in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Emphasis of Matter (EOM)

"We draw attention to Note no.4 forming part of financial results, which describes the accounting treatment in respect of an amount of Rs. 21,79,54,638/-, representing payment of a bank guarantee to Chief Engineer, National Highway, PWD, Lucknow, Government of Uttar Pradesh. The said amount had been charged to the Statement of Profit and Loss in the



SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons),F.C.A.
9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
9892089001 (M)

C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.
Email : scmcoca@gmail.com
scmcoca@rediffmail.com

published financial results for the quarter ended September 30, 2025, based on a prudent accounting policy. In these annual financial results, the amount has been recognized as a recoverable current asset (Trade receivables), considering that the matter is sub judice and recovery thereof has been assessed as certain based on a legal opinion obtained by the management.”

Our opinion is not modified in respect of this matter.

Management’s and Board of Directors’ Responsibilities for the Consolidated Quarterly and Annual Financial Results

These quarterly financial results as well as the year to date consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company’s Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the consolidated net profit/loss and consolidated other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian 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 Group 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 annual financial result that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the 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 its subsidiaries to cease operations, or has no realistic alternative but to do so.

The Board of directors of the companies included in the Group are also responsible for overseeing the financial reporting process of each company.

Auditor’s responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 annual financial results.



SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons), F.C.A.
9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
9892089001 (M)

C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.
Email : scmcoca@gmail.com
scmcoca@rediffmail.com

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 annual 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, but not for the purpose of expressing an opinion on the operating effectiveness of the Group's internal control.
- 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 Board of Director's 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 Group'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 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 Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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.



SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS

KAMLESH V. SHETH B.Com. (Hons),F.C.A.
9820121952 (M)

MEHUL S. MANIAR B. Com. ACA, DISA
9892089001 (M)

C/305, Eastern Court,
Parleshwar Road,
Opp. Vile Parle Station (East),
Vile Parle (East),
Mumbai – 400 057.
Email : scmcoca@gmail.com
scmcoca@rediffmail.com

Others Matters

- Attention is drawn to the fact that figures for the quarter ended 31st March, 2026 as reported in the Financial Results are the balancing figures between audited figures in respect of the financial year ended 31st March, 2026 and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter have only been review by us and have not been subjected to audit.
- The Statement includes the results of the following entities:

Subsidiary Companies
Atlanta Infra Assets Ltd.
Atlanta Ropar Tollways Private Ltd.
MORA Tollways Ltd.

FOR SURESH C. MANIAR & CO.
CHARTERED ACCOUNTANTS
FIRM REG NO. 0110663W



K.V.SHETH
PARTNER
M. NO. 030063



PLACE : MUMBAI
DATED : 18th May, 2026

Unique Document Identification Number (UDIN) for this document.
26030063IWLBP5919



ATLANTAA LIMITED

(Formerly Known as Altanta Limited)
An ISO 9001:2015 Company

501, Supreme Chambers, Off Veera Desai Road,
Andheri (West), Mumbai – 400 053.

Phone : +91-22-69891144 (10 Lines)

E-Mail : mail@atlantaalimited.in | Website : www.atlantaalimited.com

CIN : L64200MH1984PLC031852

Date: May 18, 2026

To,
Corporate Service Department
The Bombay Stock Exchange limited
P. J. Towers, 1st Floor,
Dalal Street, Mumbai 400 001
Scrip Code: 532759

To,
Corporate Service Department
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra-Kurla Complex,
Bandra (E) Mumbai - 400 051.
Trading Symbol: ATLANTAA

Subject: Declaration pursuant to regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 as amended

Dear Sir/ Madam,

Pursuant to regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, we hereby declare and confirm that statutory auditors of the Company i.e M/s. Suresh C. Maniar & Co., Chartered Accountants, (FRN: 110663W) have issued Auditors Report on the Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026 with unmodified opinion.

Kindly take the same on your record.

Thanking You.

Yours faithfully,
FOR Atlantaa Limited

Rickiin Bbarot

Rickiin Bbarot
Managing Director

