



Ref No. ATL/LH/26-27/1105

Date: January 19, 2026

To,
BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

(Scrip Code: 538713/Scrip id: ATISHAY)

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on January 19, 2026

Ref: Our earlier intimation under reference no. ATL/LH/26-27/1098 dated January 12, 2026 ('Intimation')

In continuation of our above-referred intimation and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of Atishay Limited, at its meeting held today, i.e., **January 19, 2026**, has, inter alia, considered, approved and taken on record the **Unaudited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2025, along with the Limited Review Report**.

Pursuant to Regulation 33 of the SEBI Listing Regulations, we are enclosing herewith the following documents:

1. The **Limited Review Report** issued by **M/s B M Parekh & Co., Chartered Accountants, Mumbai (Firm Registration No. 107448W)**, **Statutory Auditor** of the Company;
2. The **Unaudited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2025**.

The said Board Meeting commenced at **03.30 PM (IST)** and concluded at **05.00 PM (IST)**.

Further to inform you that the said information will also be made available on the Company's website at <https://atishay.com/regulation-46/>

We kindly request you to take the above information on record.

Thanking you,

Yours faithfully,
For and on behalf of
Atishay Limited

Sambedna Jain
Company Secretary
Encl: As above



ATISHAY LIMITED

Registered Office:- 14-15, Khatau Building, 44 Bank Street, Fort, Mumbai (MH) - 400001, Ph.: 022 49739081/82

Head Office: - 36, Zone-1, M.P.Nagar, Bhopal (MP) - 462011, Ph.: 0755-2558283, 4229195

admin@atishay.com www.atishay.com

CIN: L70101MH2000PLC192613



B. M. Parekh FCA
Bhavin B. Parekh B. Com., FCA

B M Parekh & Co.,
CHARTERED ACCOUNTANTS

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Road, Mumbai - 400008
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Independent Auditor's Review Report on Unaudited Standalone Financial Results of Atishay Limited for the Quarter and Nine Months Ended December 31, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Atishay Limited, Mumbai

1. We have reviewed the accompanying statement of standalone unaudited financial results ("the Statement") of **Atishay Limited** ("the Company") for the quarter and nine months ended 31th December, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, which has been initiated by us for identification purposes.
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, 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 accompanying Statement of unaudited financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other

recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with its circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/S B. M. Parekh & Co.

Chartered Accountants

Firm Reg. No. 107448W



Bhavin Parekh

(Partner)

M. No. 108004

UDIN :- 26108004IHRDJA3007

Mumbai, January 19th, 2026

Atishay Limited

Regd. Office - 14-15, Khatau Building, 44 Bank Street, Fort, Mumbai (MH) - 400001
 Head Office - Plot No. 36, Zone-1, M.P. Nagar, Bhopal (MP) - 462011
 CIN No. - L70101MH2000PLC192613

Statement of unaudited standalone financial results for the quarter and nine months ended December 31st, 2025

| Particulars | For the quarter ended | | | For the nine months ended | | (₹ in lakhs except EPS) |
|--|------------------------|------------------------|------------------------|---------------------------|------------------------|-------------------------|
| | 31-Dec-25 Unaudited | 30-Sep-25 Unaudited | 31-Dec-24 Unaudited | 31-Dec-25 Unaudited | 31-Dec-24 Unaudited | |
| Income | | | | | | |
| Revenue from operations | 1,545.16 | 1,795.27 | 1,522.17 | 4,560.72 | 3,830.66 | 5,114.76 |
| Other income (net) | 47.40 | 46.77 | 50.59 | 176.65 | 152.17 | 210.88 |
| Total income | 1,592.56 | 1,842.04 | 1,572.76 | 4,737.37 | 3,982.83 | 5,325.64 |
| Expenses | | | | | | |
| Purchases and other operating expenditure | 883.72 | 1,277.42 | 748.75 | 2,842.58 | 2,071.72 | 2,677.40 |
| Changes in inventories of finished goods, stock-in-trade and work-in-progress | 68.05 | (68.95) | 117.89 | 4.70 | 47.32 | 90.36 |
| Employee benefits expense | 246.74 | 247.14 | 271.59 | 747.55 | 791.67 | 1,057.05 |
| Finance costs | 6.79 | 8.05 | 6.22 | 21.96 | 17.23 | 27.77 |
| Depreciation and amortization expense | 48.49 | 48.58 | 50.66 | 143.76 | 146.70 | 183.03 |
| Other expenses | 87.71 | 80.37 | 92.24 | 247.34 | 256.90 | 332.14 |
| Total expenses | 1,341.50 | 1,592.61 | 1,287.35 | 4,007.89 | 3,331.54 | 4,367.75 |
| Profit before tax | 251.06 | 249.43 | 285.41 | 729.48 | 651.29 | 957.89 |
| Tax expense: | | | | | | |
| Current tax | 61.90 | 67.95 | 72.95 | 191.88 | 188.66 | 257.26 |
| Deferred tax | 0.53 | (1.68) | 1.29 | 0.91 | (1.42) | 0.11 |
| Total tax expenses | 62.43 | 66.27 | 74.24 | 192.79 | 187.24 | 257.37 |
| Profit for the period | 188.63 | 183.16 | 211.17 | 536.69 | 464.05 | 700.52 |
| Other comprehensive income | | | | | | |
| Items that will not be reclassified to profit or loss : | | | | | | |
| Remeasurements of the defined benefit plan (net) | 0.97 | 0.97 | 1.81 | 2.91 | 5.42 | 3.89 |
| Total comprehensive income for the period | 189.60 | 184.13 | 212.98 | 539.60 | 469.47 | 704.41 |
| Paid up equity share capital (Face value of ₹ 10/- per equity share) | 1,098.13 | 1,098.13 | 1,098.13 | 1,098.13 | 1,098.13 | 1,098.13 |
| Reserve excluding revaluation reserve | | | | | | 3,762.00 |
| Earnings per equity share (EPS) in ₹ (not annualised) | | | | | | |
| Basic (in ₹) | 1.72 | 1.67 | 1.93 | 4.89 | 4.23 | 6.38 |
| Diluted (in ₹) | 1.70 | 1.65 | 1.90 | 4.84 | 4.18 | 6.31 |



Notes to the unaudited standalone financial results for the quarter and nine months ended December 31st, 2025:

1. The above standalone unaudited financial results for the quarter and nine months ended December 31st, 2025 have been reviewed by the audit committee and approved by the Board of Directors at their respective meetings held on January 19th, 2026. The statutory auditors of the Company have reviewed the above standalone financial results for the quarter and nine months ended December 31st, 2025.
2. 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 recognised accounting practices and policies to the extent applicable.
3. The figures of previous quarter/year have been regrouped/rearranged (wherever necessary) to render the comparable with the figures of the current period.
4. In accordance with Ind AS 108, Operating segments, segment information has been provided with the financial results of the Company.
5. The results for quarter and nine months ended December 31st, 2025, are available on the BSE Limited website (URL: www.bseindia.com) and on the Company's website (URL: www.atishay.com).

For and on behalf of board of Atishay Limited

Akhilesh Jain
Chairman & Managing Director
DIN No. 00039927

Bhopal, January 19th, 2026



Atishay Limited

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 CIN No. - L70101MH2000PLC192613

Statement of unaudited segment information for the quarter and nine months ended December 31st, 2025

| Particulars | For the quarter ended | | | For the nine months ended | | For the year ended 31-Mar-25 Audited |
|---|-----------------------|-----------------|-----------------|---------------------------|-----------------|--|
| | 31-Dec-25 | 30-Sep-25 | 31-Dec-24 | 31-Dec-25 | 31-Dec-24 | |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | |
| Segment Revenue | | | | | | |
| E - Governance | 1,266.95 | 1,575.32 | 1,306.11 | 3,885.43 | 3,152.81 | 4,262.71 |
| Retail & other services | 278.21 | 219.95 | 216.06 | 675.29 | 677.84 | 852.05 |
| Unallocated | - | - | - | - | - | - |
| Total | 1,545.16 | 1,795.27 | 1,522.17 | 4,560.72 | 3,830.65 | 5,114.76 |
| Less : Inter segment revenue | | | | | | |
| Total | 1,545.16 | 1,795.27 | 1,522.17 | 4,560.72 | 3,830.65 | 5,114.76 |
| Segment result before tax and interest | | | | | | |
| E - Governance | 414.72 | 398.13 | 434.61 | 1,177.45 | 1,066.38 | 1,473.40 |
| Retail & other services | 1.23 | 0.75 | 1.09 | 2.50 | 2.72 | 3.28 |
| Total | 415.95 | 398.88 | 435.70 | 1,179.95 | 1,069.10 | 1,476.68 |
| Less: | | | | | | |
| Finance costs | 6.79 | 8.05 | 6.22 | 21.96 | 17.23 | 27.77 |
| Other un-allocable expenditure (net off) | 205.53 | 188.17 | 194.69 | 605.19 | 552.77 | 701.69 |
| Other income | (47.42) | (46.77) | (50.62) | (176.67) | (152.18) | (210.88) |
| Total profit before tax | 251.06 | 249.43 | 285.41 | 729.48 | 651.28 | 957.90 |
| Segment Assets | | | | | | |
| E - Governance | 3,404.29 | 2,738.22 | 2,161.52 | 3,404.29 | 2,161.52 | 1,732.35 |
| Retail & other services | 274.04 | 269.38 | 298.11 | 274.04 | 298.11 | 302.38 |
| Unallocated | 2,706.46 | 3,298.90 | 3,163.77 | 2,706.46 | 3,163.77 | 3,805.13 |
| Total | 6,384.79 | 6,306.50 | 5,623.40 | 6,384.79 | 5,623.40 | 5,839.86 |
| Segment Liabilities | | | | | | |
| E - Governance | 581.41 | 571.02 | 457.70 | 581.41 | 457.70 | 471.98 |
| Retail & other services | 3.50 | 7.32 | 2.81 | 3.50 | 2.81 | 2.78 |
| Unallocated | 485.20 | 611.75 | 543.39 | 485.20 | 543.39 | 504.97 |
| Total | 1,070.12 | 1,190.09 | 1,003.90 | 1,070.12 | 1,003.90 | 979.73 |

Notes:-

1. Segment Revenue, Segment Results, Segment Assets and Segment Liabilities include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

2. Assets and Liabilities that cannot be allocated between the segments are shown as a part of unallocated assets and liabilities respectively.

For and on behalf of Board of Atishay Limited

Akhilesh Jain
 Chairman & Managing Director
 DIN 00039927

Bhopal, January 19th, 2026

