Ref No. ATL/LH/26-27/1551

Date: 03.11.2026

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 November 03, 2026

Ref: Our earlier intimation under reference no. ATL/LH/26-27/1541 dated October 27, 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., **November 03, 2026**, has, inter alia, considered and approved the following matters

1.	**Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026 along with Limited Review Report** issued by **M/s B M Parekh & Co., Chartered Accountants**, **Mumbai** (Firm Registration No. 107448W), **Statutory Auditors** of the Company;.
2.	**Appointment of Mr. Prem Sagar Tiwari (DIN: 11898145)** as an **Additional Director** in the Category of **Non-Executive Independent Director** based on the recommendation of the Nomination and Remuneration Committee for a term of three (3) consecutive years w.e.f. November 03, 2026 to November 02, 2029, subject to the approval of shareholders **(Annexure A)**

The said Board Meeting commenced at **01:20 PM (IST)** and concluded at **3:35 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
Chunky Lalwani
Digitally signed by Chunky Lalwani
Date: 2026.11.03 15:49:13 +05'30'
Chunky Lalwani
Company Secretary
Encl: As above

ATISHAY LIMITED

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

Office No. 203, 2nd Floor, Navjivan Commercial Premises, Gate No. 1, Near Navjivan Society, Lamington Road, Mumbai - 400008

Off. : 022-49613300/8291372675/8291372676
Mob.: 9322286981
Email: bhavinparekh77@gmail.com
Web : www.bmparekh.com

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Atishay Limited for for the Quarter and Six Months Ended September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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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 six months ended 30th September, 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, 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 Bhupatrai Parekh

Digitally signed by Bhavin Bhupatrai Parekh
Date: 2026.11.03 15:34:15 +05'30'

M.NO.:-108004
B. M. PAREKH
CHARTERED ACCOUNTANT

Bhavin Parekh
(Partner)
M. No. 108004
UDIN:- 26108004MTKLMD1371
Date :- 03/11/2026
Place :-Mumbai,

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 six months ended September 30, 2026

(₹ in lakhs except EPS)

Particulars	For the quarter ended			For the six months ended		For the year ended
	30-Sep-26 Unaudited	30-Jun-26 Unaudited	30-Sep-25 Unaudited	30-Sep-26 Unaudited	30-Sep-25 Unaudited	31-Mar-26 Audited
Income						
Revenue from operations	1,342.47	1,352.39	1,795.27	2,694.86	3,015.56	5,577.32
Other income (net)	53.01	36.60	46.77	89.61	129.25	218.80
Total income	**1,395.48**	**1,388.99**	**1,842.04**	**2,784.47**	**3,144.81**	**5,796.12**
Expenses						
Purchase and other operating expenditure	962.05	978.42	1,277.42	1,940.47	1,958.86	3,257.37
Changes in inventories of finished goods, stock-in -trade and work-in-progress	(14.74)	(9.39)	(68.95)	(24.13)	(63.35)	7.13
Employee benefits expense	264.64	247.22	247.14	511.86	500.81	990.90
Finance costs	8.73	10.68	8.05	19.41	15.17	36.27
Depreciation and amortization expenses	39.44	59.68	48.58	99.12	95.27	208.21
Other expenses	108.81	85.64	80.37	194.45	159.63	333.14
Total expenses	**1,368.93**	**1,372.25**	**1,592.61**	**2,741.18**	**2,666.39**	**4,833.02**
Profit before tax	**26.55**	**16.74**	**249.43**	**43.29**	**478.42**	**963.10**
Tax expense:						
Current tax	4.99	6.79	67.95	11.78	129.98	250.00
Deferred tax	1.61	(1.99)	(1.68)	(0.38)	0.38	(0.44)
Total tax expenses	**6.60**	**4.80**	**66.27**	**11.40**	**130.36**	**249.56**
Profit for the period	**19.95**	**11.94**	**183.16**	**31.89**	**348.06**	**713.54**
Other comprehensive income						
Items that will not be reclassified to profit or loss :						
Remeasurments of the defined benefit plan (net)	2.65	2.64	0.97	5.29	1.94	10.58
Total comprehensive income for the period	**22.60**	**14.58**	**184.13**	**37.18**	**350.00**	**724.12**
Paid up equity share capital (Face value of ₹ 10/- per equity share)	**1,103.16**	**1,103.16**	**1,098.13**	**1,103.16**	**1,098.13**	**1,103.16**
Reserve excluding revaluation reserve						**4,404.63**
Earnings per equity share (EPS) in ₹ (not annualised)						
Basic (in ₹)	0.18	0.11	1.67	0.29	3.17	6.50
Diluted (in ₹)	0.18	0.11	1.65	0.29	3.14	6.45

ATISHAY LIMITED
ATISHAY

Notes to the unaudited standalone financial results for the quarter and six months ended September 30, 2026:

1. The above standalone unaudited financial results for the quarter and six months ended September 30, 2026 have been reviewed by the audit committee and approved by the Board of Directors at their respective meetings held on November 3rd, 2026. The statutory auditors of the Company have reviewed the above standalone financial results for the quarter and six months ended September 30, 2026.

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. During the quarter ended September 30, 2026, 21,250 Employee Stock Option Plan (ESOP) options were exercised by eligible employees and Key Managerial Personnel (KMPs). Pursuant to such exercise, the Company has received the corresponding share application money. However, the allotment of equity shares against these exercised options was pending as at September 30, 2026.

4. The figures of previous quarter/year have been regrouped/rearranged (wherever necessary) to render the comparable with the figures of the current period.

5. In accordance with Ind AS 108, Operating segments, segment information has been provided with the financial results of the Company.

6. The results for quarter and six months ended September 30, 2026, 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

ATISHAY LIMITED

Akhilesh Jain
Chairman & Managing Director
DIN No. 00039927

Bhopal, November 3, 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

Standalone balance sheet as at September 30, 2026

(₹ in lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
Assets		
Non-current assets		
Property, plant & equipment	644.00	684.91
Investment property	1,652.50	1,655.73
Other Intangible assets	292.55	309.97
Right-of-use assets	15.65	31.29
Intangible assets under development	89.78	43.84
Financial assets		
Loans	2.96	3.34
Other financial assets	879.27	501.28
Other non-current assets	86.95	84.11
Total non-current assets	**3,663.65**	**3,314.47**
Current assets		
Inventories	33.77	9.64
Financial assets		
Trade receivables	1,596.59	1,417.62
Cash and cash equivalents	235.17	664.60
Bank balances other than above	51.96	39.46
Loans	4.36	6.86
Other financial assets	596.22	612.54
Income tax assets (net)	151.01	51.12
Other current assets	148.68	224.52
Total current assets	**2,817.76**	**3,026.36**
Total assets	**6,481.41**	**6,340.83**
Equity and liabilities		
Equity		
Equity share capital	1,103.16	1,103.16
Other equity	4,336.96	4,404.63
Total equity	**5,440.12**	**5,507.79**
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	147.20	176.26
Deferred tax liabilities (net)	3.42	3.81
Total non-current liabilities	**150.62**	**180.07**
Current liabilities		
Financial liabilities		
Borrowings	353.25	355.61
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	284.92	0.75
Total outstanding dues of creditors other than micro enterprises and small enterprises	28.10	27.08
Lease liabilities	17.72	34.49
Other financial liabilities	188.34	158.10
Other current liabilities	17.80	63.99
Provisions	0.54	12.95
Total current liabilities	**890.67**	**652.97**
Total liabilities	**1,041.29**	**833.04**
Total equity and liabilities	**6,481.41**	**6,340.83**

For and on behalf of Board of Atishay Limited

ATISHAY LIMITED

Akhilesh Jain
Chairman & Managing Director
DIN 00039927
Bhopal, November 3, 2026

Atishay Limited
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CIN No. - L70101MH2000PLC192613

Standalone statement of cash flows for the six months ended September 30, 2026

(₹ in lakhs)

Particulars	For the six months ended	
	30-Sep-26	30-Sep-25
	Unaudited	Unaudited
A. Cash flows from (used in) operating activities		
Profit before tax	43.29	478.42
Adjustments for:		
Depreciation and amortisation expenses	99.12	95.27
Employee share based payment expenses	3.33	16.00
(Profit)/Loss on sale of property, plant and equipment	(1.95)	-
(Profit)/Loss on sale of investment property	-	(33.91)
Property, plant and equipments and other intangible assets written off	-	0.95
Interest income	(22.71)	(29.91)
Dividend income	(2.06)	(4.04)
Rental income	(62.89)	(61.39)
Interest expense	19.41	15.17
Expected credit loss and others adjustments	5.33	1.66
Operating profit before working capital changes	**80.87**	**478.22**
Adjustments for: Changes in assets & liabilities		
Adjustments for decrease (increase) in inventories	(24.13)	(63.35)
Adjustments for decrease (increase) in trade receivables and unbilled revenue	(313.58)	(555.76)
Adjustments for decrease (increase) in other current assets	75.84	(70.94)
Adjustments for decrease (increase) in other non-current assets	(6.19)	(3.07)
Adjustments for decrease (increase) in other financial current assets	150.91	(189.10)
Adjustments for decrease (increase) in other financial non-current assets	0.77	0.08
Adjustments for increase (decrease) in trade payables	285.19	159.43
Adjustments for increase (decrease) in other current liabilities	(46.18)	(36.01)
Adjustments for increase (decrease) in other financial current liabilities	30.30	9.97
Adjustments for increase (decrease) in provisions, current	(12.41)	(8.05)
Cash flow from (used in) operating activities	**221.39**	**(278.58)**
Direct taxes paid (net of refunds)	(111.67)	(146.58)
Net cash flow from (used in) operating activities (A)	**109.72**	**(425.16)**
B. Cash flows from (used in) investing activities		
Payment for purchase of property, plant and equipment and intangible assets	(19.83)	(38.29)
Payment for investment properties	(12.42)	(46.04)
Payment for intangible asset under development	(45.94)	-
Loan to employees (net)	2.88	5.02
Term deposits with banks (net)	(391.30)	444.50
Investment in liquid fund	-	(401.21)
Interest income	22.71	29.91
Dividend income	2.06	4.04
Proceeds from sale of property, plant and equipment	12.29	-
Proceeds from sale of investment properties	-	39.00
Payment for long term capital advance	3.35	(32.31)
Rental income	62.89	61.39
Income tax on capital gain	-	(3.72)
Net cash flow from (used in) investing activities (B)	**(363.31)**	**62.29**
C. Cash flows from (used in) financing activities		
Repayment of borrowings	(28.10)	(8.22)
Payment of lease liabilities	(16.77)	(15.02)
Dividend paid	(110.37)	(109.65)
Proceeds from ESOP Exercise under employee stock option plan (ESOP)	2.13	-
Interest paid	(19.41)	(15.17)
Net Cash flow from (used in) financing activities (C)	**(172.53)**	**(148.06)**
Net cash flow/(outflow) during the year (A + B + C)	(426.11)	(510.93)
Cash and cash equivalents at the beginning of the year	357.36	374.15
Cash and cash equivalents at the end of the year	**(68.75)**	**(136.78)**

Notes:

1. Cash and cash equivalents include the following balance sheet amounts :-

Balances with banks		(₹ in Lakhs)
In current accounts	200.48	11.58
In overdraft against fixed deposit account (Debit balance of overdraft against fixed deposit accounts)	2.24	127.39
In fixed deposit accounts (with original maturity of less than 3 months)	28.59	99.50
Cash in hand	3.86	11.93
Working capital loan from bank (which forms an integral part of cash management system)	(303.92)	(387.18)
	(68.75)	**(136.78)**

For and on behalf of Board of Atishay Limited

Akhilesh Jain
Chairman & Managing Director
DIN 00039927
Bhopal, November 3, 2026

ATISHAY LIMITED

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CIN No. - L70101MH2000PLC192613

Statement of unaudited segment information for the quarter and six months ended September 30, 2026

(₹ in lakhs)

Particulars	For the quarter ended			For the six months ended		For the year ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
E - Governance	992.56	969.40	1,575.32	1,961.96	2,618.48	4,569.08
Retail & other services	349.91	382.99	219.95	732.90	397.08	1,008.24
Total	**1,342.47**	**1,352.39**	**1,795.27**	**2,694.86**	**3,015.56**	**5,577.32**
Less : Inter segment revenue	-	-	-	-	-	-
Total	**1,342.47**	**1,352.39**	**1,795.27**	**2,694.86**	**3,015.56**	**5,577.32**
Segment result before tax and interest						
E - Governance	177.53	163.38	398.13	340.91	762.73	1,588.97
Retail & other services	0.78	0.91	0.75	1.69	1.27	4.08
Total	**178.31**	**164.29**	**398.88**	**342.60**	**764.00**	**1,593.05**
Less:						
Finance costs	8.73	10.68	8.05	19.41	15.17	36.27
Other un-allocable expenditure (net off)	196.04	173.48	188.17	369.52	399.66	812.49
Other income	(53.01)	(36.61)	(46.77)	(89.62)	(129.25)	(218.81)
Total profit before tax	**26.55**	**16.74**	**249.43**	**43.29**	**478.42**	**963.10**
Segment Assets						
E - Governance	2,626.49	3,225.63	2,738.22	2,626.49	2,738.22	2,291.32
Retail & other services	200.28	208.58	269.38	200.28	269.38	308.26
Unallocated	3,654.65	3,028.59	3,298.90	3,654.65	3,298.90	3,741.25
Total	**6,481.41**	**6,462.80**	**6,306.50**	**6,481.41**	**6,306.50**	**6,340.83**
Segment Liabilities						
E - Governance	425.83	468.61	571.02	425.83	571.02	569.16
Retail & other services	4.55	3.92	7.32	4.55	7.32	5.99
Unallocated	610.91	576.90	611.75	610.91	611.75	257.89
Total	**1,041.29**	**1,049.43**	**1,190.09**	**1,041.29**	**1,190.09**	**833.04**

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

ATISHAY LIMITED

Akhilesh Jain
Chairman & Managing Director
DIN 00038927

Bhopal, November 3, 2026

Annexure-A

Details required under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Description
1.	Reason for Change	Appointment of Mr. Prem Sagar Tiwari (DIN: 11898145) as an Additional Director in the Category of Non-Executive Independent Director
2.	Date of Appointment & Term of appointment	Appointed w.e.f November 03, 2026 for a first term of 3 (Three) consecutive years till November 02, 2029, subject to the approval of shareholders.
3.	Brief Profile	An experienced professional with a diverse background of working in the cooperative sector, having held key leadership positions across various organizations in Madhya Pradesh, including Minor Forest Produce Cooperative, MARKFED MP, Madhya Pradesh State Cooperative Seed Federation and Madhya Pradesh State Cooperative Bank (Apex Bank). Possesses extensive experience of more than 16 years in cooperative management, agricultural marketing, seed and fertilizer sectors, banking operations and institutional administration.
4.	Disclosure of relationships between Directors	Mr. Prem Sagar Tiwari is not related to any Director or Key Managerial Personnel of the Company.
5.	Affirmation pertaining to non-debarment from holding the office of Director by virtue of any SEBI order or any other such authority.	As per declaration submitted to the Company, Mr. Prem Sagar Tiwari, has confirmed that he is not debarred from holding the office of director by virtue of any SEBI order or any other such authority

For and on behalf of
Atishay Limited

Chunky Lalwani
Digitally signed by Chunky Lalwani
Date: 2026.11.03 15:50:54 +05'30'

Chunky Lalwani
Company Secretary

ATISHAY LIMITED

ATISHAY LIMITED
Registered Office:- 14-15, Khatau Building, 44 Bank Street, Fort, Mumbai (MH) - 400001, Ph.: 022 49739081/82
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admin@atishay.com www.atishay.com
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