ATC ENERGIES SYSTEM LIMITED

(Formerly known as ATC Energies System Private Limited)

CIN: L31909MH2020PLC345131

Date: 13th November, 2025

To,
National Stock Exchange of India
Listing Compliance Department,
Exchange Plaza, 5th Floor,
Plot No. C/1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai-400051

Company Symbol: ATCENERGY; ISIN: INE0V0Q01019

Dear Madam/Sir(s),

Subject: Outcome of the Board Meeting

This is to inform you that the Board of Directors of the Company in its Board meeting held on Thursday, 13th November, 2025 has considered and approved, *inter alia,* the following matters: –

1. Considered and approved the Un-audited Financial Results for the half year ended on September 30th, 2025 along with Limited Review Report thereon.

Please note that the meeting commenced at 02:00 P.M. and concluded at 04:05 P.M.

This may please be informed to the members of your Stock Exchanges.

Thanking you
Yours faithfully,

For, ATC ENERGIES SYSTEM LIMITED

SANDEEP GANGABISHAN BAJORIA
Digitally signed by SANDEEP GANGABISHAN BAJORIA
Date: 2025.11.13 16:31:30 +05'30'

Sandeep Gangabishan Bajoria
Chairman & Managing Director
DIN: 06597817

ATC ENERGIES SYSTEM LIMITED

(Formerly known as ATC Energies System Private Limited)

CIN:L31909MH2020PLC345131

Registered Address: Unit No.3, Plot No.33, New India Industr Estate,Mahal IN AR, Off MC Rd. Andheri E, Mumbai City, Mumbai, Maharashtra, India, 400093

Website: www.atcgroup.co

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Rs. in lakhs

S. No.	Particulars	Half year ended on 30th Sept, 2025	Preceeding half year ended on 31st March, 2025	Corresponding half year ended 30th Sept 2024	Year to date figures for the year ended on 31st March,2025	Year to date figures for the year ended on 31st March,2024
		Un-audited	Audited	Un-audited	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from Operations	1,288.84	2,882.18	2,249.41	5,131.59	5,120.37
II	Other Income	24.20	30.47	7.60	38.07	31.03
III	**Total Income (I + II)**	**1,313.04**	**2,912.65**	**2,257.01**	**5,169.66**	**5,151.40**
IV	EXPENSES					
	Cost of Material Consumed	627.45	1,442.29	956.41	2,398.70	2,913.69
	Changes in inventories of finished goods and stock-in- trade	-3.76	148.37	205.10	353.47	93.25
	Employee Benefit Expenses	296.76	255.54	190.43	445.98	421.89
	Finance Cost	82.98	139.50	67.19	206.69	62.76
	Depreciation & Amortization Expense	70.81	68.36	68.04	136.39	123.58
	Other Expenses	153.31	185.95	79.66	265.61	182.74
	Total Expenses (IV)	**1,227.55**	**2,240.01**	**1,566.82**	**3,806.83**	**3,797.90**
V	**Profit before Exceptional & Extraordinary Items and tax (III-IV)**	**85.49**	**672.64**	**690.19**	**1,362.83**	**1,353.50**
VI	Exceptional Items					
VII	**Profit before Extraordinary Items and tax (V-VI)**	**85.49**	**672.64**	**690.19**	**1,362.83**	**1,353.50**
VIII	Extraordinary Items					
IX	Profit before tax (VII-VIII)	85.49	672.64	690.19	1,362.83	1,353.50
X	Tax Expenses					
	1. Current Tax	-	120.01	115.99	236.00	276.40
	2. Deferred Tax	24.58	(5.30)	(2.95)	(3.00)	0.51
	3. Tax Adjustment for earlier years	-	(3.00)	0.00	(8.25)	27.74
	Total Tax Expenses (IX)	24.58	111.71	113.04	224.75	304.65
XI	**Profit / (Loss) for the period from continuing operations (IX-X)**	**60.91**	**560.93**	**577.15**	**1,138.08**	**1,048.85**
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operation after tax (XII- XIII)	-	-	-	-	-
XI	**Profit / (Loss) for the period (XI-XIV)**	**60.91**	**560.93**	**577.15**	**1,138.08**	**1,048.85**
XII	Paid up Equity Share Capital	2,038.86	2,038.86	1,606.50	2,038.86	1,606.50
XIII	Reserves & Surplus	-	-	-	6,876.43	1,668.73
XIV	Earnings per equity share (not annualized)					
	Basic & Diluted EPS (In Rs.)	**0.03**	**3.47**	**3.59**	**7.06**	**6.53**

For and on behalf of Board of Directors of
ATC Energies System Limited

Sandeep Gangabishan Bajoria
Managing Director
DIN No. 06597817

Place: Mumbai
Dated: 13-11-2025

Notes to standalone financial results for the Half Year Ended September 30, 2025

1. The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (Interim Financial Reporting), as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.

2. The above results for the half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2025

3. The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

4. Since there are no separate reportable business segments, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.

5. The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20.

6. The basic and diluted EPS for the half year ended Sep 30 2025, Mar 31 2025 and Sep 30 2024 are not annualised.

7. Previous period figures have been re-grouped and re-classified wherever necessary.

8. There were no investor complaints known to the Company outstanding at the beginning and at the end of the quarter ended on September 30, 2025.

9. As the Company is listed on SME Emerge platform of National Stock Exchange of India Limited, the requirement of submitting "year to date" financial result is not applicable under Regulation 33(5) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

10. The standalone financial results pertaining to the half year ended September 30, 2024 and March 31, 2025 have not been subject to limited review or audit and have been presented based on the information compiled by the Management. The Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs in accordance with the Accounting Standards (AS).

11. The results of the Company are also available for investors at www.atcgroup.co

12. The company has completed fresh issue of Equity Shares by Initial Public Offer ("IPO") of 43,23,600 Equity Shares of face value Rs.10 each at an issue price of Rs. 108 per equity share. The Equity Shares of the company were listed on National Stock Exchange of India Limited ("NSE") Emerge Platform on 2nd April 2025. The details of utilization of the net proceeds as mentioned below:

Sr. No.	Object as disclosed in the Offer Document	Proposed Utilization in Offer Document	Actual Amount Utilized till 30.09.2025	Balance pending to be utilized
1	To meet Capital Expenditure towards refurbishment, civil and upgradation work with respect to Noida Factory.	672.16	329.22	342.94
2	Repayment/prepayment of certain borrowings availed by the Company	952.83	952.83	0.00
3	Funding the capital expenditure requirement towards IT upgradation at our Noida factory and Vasai factory and our registered office	746.88	741.41	5.47
4	Funding working capital requirements of the Company	950.00	950.00	0.00
5	General Corporate Purpose	1057.56	1033.02	24.54
6	Offer Related Expenses	722.42	722.42	0.00
	Total	**5101.85**	**4728.90**	**372.95**

For and on behalf of Board of Directors of
ATC Energies System Limited

ATC ENERGIES SYSTEM LIMITED INDIA

Sandeep Gangabishan Bajoria
Managing Director
DIN No. 06597817

Place: Mumbai
Dated: 13-11-2025

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CIN:L31909MH2020PLC345131

Registered Address: Unit No.3, Plot No.33, New India Industr Estate,Mahal IN AR, Off MC Rd. Andheri E, Mumbai City, Mumbai, Maharashtra, India, 400093

Website: www.atcgroup.co

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

Rs. in Lakhs

Particulars	As at 30th September, 2025	As at 31st March, 2025
	Un-audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2,038.86	2,038.86
(b) Reserves and Surplus	6,937.34	6,876.43
(2) Non-Current Liabilities		
(a) Long-term Borrowings	838.76	1,928.79
(b) Deferred tax liabilities (Net)	25.58	1.00
(c) Long-term provisions	26.30	20.11
(3) Current Liabilities		
(a) Short-term borrowings	1,361.08	1,124.29
(b) Trade payables		
1. Total outstanding dues of micro enterprises and small enterprises		-
2. Total outstanding dues of Creditors other than micro enterprises and small enterprises	514.43	546.76
(c) Other current liabilities	70.20	2,057.19
(d) Short-term provisions	39.22	236.15
Total	**11,851.78**	**14,829.58**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment		
(i) Property, Plant & Equipment	2,263.73	1,422.97
(ii) Intangible assets		-
(b) Long-term loans and advances	10.60	10.60
(c) Other non-current assets	95.42	92.46
(2) Current assets		
(a) Inventories	4,377.15	3,121.07
(b) Trade Receivables	3,188.18	2,423.34
(c) Cash and cash equivalents		
(i) Cash and cash equivalents	25.65	6,378.22
(ii) Other bank balances	560.72	565.56
(d) Other current assets	1,330.34	815.35
Total	**11,851.78**	**14,829.58**

For and on behalf of Board of Directors of
ATC Energies System Limited

Sandeep Gangabishan Bajoria
Managing Director
DIN No. 06597817

Place: Mumbai
Dated: 13-11-2025

ATC ENERGIES SYSTEM LIMITED

(Formerly known as ATC Energies System Private Limited)

CIN:L31909MH2020PLC345131

Registered Address: Unit No.3, Plot No.33, New India Industr Estate,Mahal IN AR, Off MC Rd. Andheri E, Mumbai City, Mumbai, Maharashtra, India, 400093

Website: www.atcgroup.co

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Rs. in Lakhs

	Particulars	As at 30th September, 2025	Year ended March 2025
		Un-audited	Audited
A	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit before extraordinary items & tax	85.49	1,362.83
	Adjustments for : -		
	Depreciation & amortisation expense	70.81	136.39
	Finance cost	82.98	206.69
	Interest Income	(24.20)	(37.30)
	Increase in authorised Capital & Pre-operative expense	-	21.01
	Income Tax Adjustment of earlier years	-	8.25
	Operating profit before working capital changes	**215.08**	**1,697.87**
	Adjustments for : -		
	Inventories	(1,256.08)	(70.89)
	Trade receivables	(764.84)	(1,793.92)
	Other current assets	(514.99)	(564.81)
	Long term provision	6.20	7.82
	Short term provision	0.93	0.10
	Other current liabilities	(1,986.99)	1,868.81
	Long-term loans and advances	-	63.58
	Trade payables	(32.33)	353.94
	Net (Increase) in Working Capital	**(4,548.11)**	**(135.37)**
	Cash generated from / (used in) Operating Activities	**(4,333.03)**	**1,562.50**
	Income tax Paid	(197.86)	(276.40)
	Net Cash from operating activities	**(4,530.89)**	**1,286.10**
B	**Cash Flow from Investing Activities:**		
	Purchase of fixed assets & Capital Advances (Net)	(911.56)	(873.70)
	Interest income	24.20	37.30
	Other Non Current Assets	(2.96)	(92.46)
	Investment/maturity of deposits (having original maturity of more than 3 months	4.84	(383.11)
	Net Cash from investment activities	**(885.48)**	**(1,311.97)**
C	**Cash Flow from Financing Activities:**		
	Proceeds from Issue of Share capital		
	(Repayments) of / Proceeds from short term borrowings	236.80	625.75
	(Repayments) of / Proceeds from long term borrowings	(1,090.02)	1,376.53
	Finance cost	(82.98)	(206.69)
	Increase in Share Capital by way of IPO	-	432.36
	Expenses towards increase in authorised Capital	-	(20.90)
	Securities Premium	-	4,669.49
	IPO Issue Expenses	-	(599.86)
	Net Cash from financing activities	**(936.21)**	**6,276.68**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**(6,352.58)**	**6,250.81**
	Cash and Cash Equivalents		
	Cash and cash equivalents at the beginning of the year	6,378.22	127.41
	Cash and cash equivalents at the end of the year	**25.65**	**6,378.22**

Note: The above statement of cash flows has been prepared under the " Indirect Method" as set out in AS-3, "Statement of Cash Flow"

For and on behalf of Board of Directors of

ATC Energies System Limited

Sandeep Gangabishan Bajoria
Managing Director
DIN No. 06597817

ATC ENERGIES SYSTEM LIMITED INDIA

Place: Mumbai
Dated: 13-11-2025

232, Udyog Bhavan,
Sonawala Lane, Goregaon East,
Mumbai - 400063, Maharashtra
(L) 022 4979 6877 (H) +91 9819096877

A KASLIWAL & COMPANY
Chartered Accountants

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the Half Year ended September 30, 2025 of ATC Energies System Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
ATC Energies System Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of ATC Energies System Limited (hereinafter referred to as "the Company") for the half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.

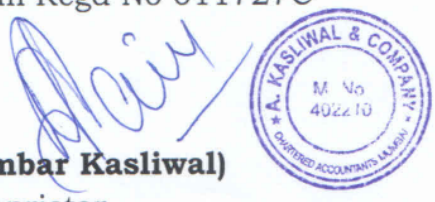
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited to making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

A. KASLIWAL & COMPANY
M No. 402210
CHARTERED ACCOUNTANTS MUMBAI

ammbar@akkasliwal.com
ambarkasliwal@gmail.com
www.akkasliwal.com

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 applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **A KASLIWAL & COMPANY**
Chartered Accountants
Firm Regd No 011727C



(Ambar Kasliwal)
Proprietor
Membership No 402210
UDIN: 25402210BMMMPG3432

Place: Mumbai
Date: November 13, 2025

232, Udyog Bhavan,
Sonawala Lane, Goregaon East,
Mumbai - 400063, Maharashtra
(L) 022 4979 6877 (H) +91 9819096877

A KASLIWAL & COMPANY
Chartered Accountants

CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEEDS

To,
The Board of Directors of
ATC Energies Systems Limited
(Formerly Known as ATC Energies Systems Private Limited)

We, the statutory auditors of ATC Energies Systems Limited having registered office at Unit No.3, Plot No.33, New India Industr Estate,Mahal IN AR, Off MC Rd. Andheri E, Mumbai City, Mumbai, Maharashtra, India, 400093 have verified the books of accounts of the Company and other relevant records produced before us. On the basis of such verification and according to information and explanations given to us, we confirm that the company has incurred the following expenditure from the utilization of issue proceeds.

Statement of Deviation/ Variation in utilization of funds raised

Name of the Listed Entity	ATC Energies System Limited
Mode of Fund Raising	Initial Public Offering
Date of Raising Funds (Date of Allotment)	28th March 2025
Amount Raised (in Rs. Lacs) (Net Proceeds other than OFS)	5,101.85
Report filed for half year ended	30th September 2025
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	Nil

A. KASLIWAL & COMPANY * CHARTERED ACCOUNTANTS, MUMBAI *

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CA INDIA

A KASLIWAL & COMPANY
Chartered Accountants

Objects for which funds have been raised and where there has been a deviation, in the following table

Amount in Lacs

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Unutilized amount	Amount of Deviation/ Variation for the period according to applicable object	Remarks, if any
To meet Capital Expenditure towards refurbishment, civil and upgradation work with respect to Noida Factory.	NIL	672.16	NA	329.22	342.94	NA	NA
Repayment/prepayment of certain borrowings availed by the Company	NIL	952.83	NA	952.83	-		
Funding the capital expenditure requirement towards IT upgradation at our Noida factory and Vasai factory and our registered office	NIL	746.88	NA	741.41	5.47		
Funding working capital requirements of the Company	NIL	950.00	NA	950.00	-		
General Corporate Purpose	NIL	1,057.56	NA	1,033.02	24.54		
Offer Related Expenses	NIL	722.42	NA	722.42	-		
Total		**5,101.85**		**4,728.90**	**372.95**		

Deviation or variation could mean:

a) Deviation in the objects or purposes for which the funds have been raised or
b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc

This Certificate is intended for your information or to be provided to any entity or Regulatory Authority in connection with the utilization of issue proceeds and is not to be used, referred to or distributed for any other purpose without our written consent.

For **A Kasliwal & Company**
Chartered Accountants
FRN No.: 011727C

A KASLIWAL & COMPANY * M. No. 402210 * CHARTERED ACCOUNTANTS MUMBAI

Ambar Kasliwal
Proprietor
Membership No. 402210
UDIN: 25402210BMMMPH9858

Place: Mumbai
Date: November 13, 2025

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