

ATLANTIC COMMERCIAL COMPANY LIMITED

Date: 26.05.2026

Metropolitan Stock Exchange of India Ltd. (MSEI)
205(A), 2nd Floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai - 400070

Scrip Code: ATLANTIC

Sub: Outcome of Board Meeting under regulations 30 read with 33 (3) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Dear Sir(s),

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, this is to inform you that the Board of Directors of the Company at its meeting held on today i.e. Tuesday, 26th May 2026 have considered and approved the following:-

1. Audited Financial Results of the Company for the quarter and year ended March 31, 2026, in the prescribed format, along with the Limited Review Report, thereon by the Auditors.

The aforesaid results duly signed by the Chairman of the Company along with Limited Review Report thereon by Statutory Auditors of the Company and disclosures regarding the non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 are enclosed herewith for your information and records as **Annexure -I**.

2. Reconstitution of Committees of the Board:

The Board has approved the reconstitution of the Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee with effect from 09th February 2026, pursuant to the provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.
(Detailed composition enclosed as **Annexure II**).

ATLANTIC COMMERCIAL COMPANY LIMITED

Time of Commencement of Board meeting- 12:00 PM

Time of conclusion of Board Meeting- 02:15 PM

Please take the same on record.

Yours' truly,

For Atlantic Commercial Company Limited

Olive Pamela Jacob
Company Secretary
Membership No. A13822

V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS

8-E, Hansalaya, 15 Barakhamba Road,
Connaught Place, New Delhi - 110001
Tel. : +91-11-23319596, 23352449,
+91-11-23324045
E-Mail : vst@sahaitripathi.com

Annexure-I

Independent Auditor's Report on Annual Financial Results of Atlantic Commercial Company Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Atlantic Commercial Company Limited

We have audited the accompanying annual financial results ('the Statement') of **Atlantic Commercial Company Limited** ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the Securities and Exchange Board of India ('SEBI') from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') 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.

Responsibilities of Management and Those Charged with Governance for the Statement



This Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- Conclude on the appropriateness of the management'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.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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.

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 Matter

The standalone includes the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For V Sahai Tripathi & Co

Chartered Accountants

ICAI Firm Registration No: 000262N



Garima Tripathi

Partner

M. No. 544530



Place: New Delhi

Date: 26TH May 2026

UDIN: 26544530UCYXEO8687

ATLANTIC COMMERCIAL COMPANY LIMITED

 Regd. Office: Unit No 2075, 2nd Floor, Plaza-II, Central Square, 20, Manohar Lal Khurana Marg, Bara Hindu Rao Delhi 110006
 CIN: L51909DL1985PLC020372

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Sr. No.	Particulars	(₹ in Lakh, except per share detail)				
		Quarter Ended		Year ended on		
		31.03.2026 [^]	31.12.2025	31.03.2025 [^]	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited	
	Income					
I	(a) Revenue from operations	2.00	-	2.00	2.00	2.00
II	(b) Other income	6.40	6.05	18.52	27.78	28.96
III	Total income (I + II)	8.40	6.05	20.52	29.78	30.96
	Expenses					
IV	(a) Employee benefits expense	0.18	0.18	0.18	0.72	0.72
	(b) Depreciation expenses	0.92	1.18	1.12	4.46	4.09
	(c) Other expenses	5.26	3.57	5.22	16.19	14.13
	Total expenses	6.36	4.93	6.52	21.37	18.94
V	Profit before tax (III - IV)	2.04	1.12	14.00	8.41	12.02
	Tax expense					
VI	(a) Current tax	1.10	1.62	2.76	5.58	6.30
	(b) Deferred Tax	0.01	-	-	0.01	-
	(c) Prior period tax adjustment	(0.04)	-	0.05	(0.04)	0.05
	Total tax expense	1.07	1.62	2.81	5.55	6.35
VII	Profit/(Loss) for the year (V - VI)	0.97	(0.50)	11.19	2.86	5.67
VIII	Other comprehensive income	-	-	0.25	-	-
IX	Total comprehensive income for the year (VII + VIII)	0.97	(0.50)	11.44	2.86	5.67
X	Paid up equity share capital (Face value ₹ 10/- each)	73.50	73.50	73.50	73.50	73.50
XI	Other Equity	-	-	-	332.78	329.91
XII	Earnings per share					
	Basic and diluted in (₹)	0.13	(0.07)	1.55	0.39	0.77

(^ Refer Note No. 4)

Statement of Assets and Liabilities

Particulars	(₹ in Lakh)	
	As at 31st March, 2026	As at 31st March, 2025
ASSETS		
(1) Non-Current Assets		
(a) Property, plant and equipment	0.03	0.05
(b) Investment Property	269.10	287.29
(c) Financial Assets		
(i) Investments	95.86	95.86
(d) Deferred Tax Asset (Net)	0.02	0.02
(2) Current Assets		
(a) Financial Assets		
(i) Cash and cash equivalents	13.21	24.62
(ii) Other Bank Balance	15.00	-
(iii) Other Financial Asset	0.25	-
(b) Short term loans and advances	8.31	-
(c) Current tax assets (net)	3.92	0.25
(d) Other current assets	4.62	1.62
Total Assets	410.32	409.71
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	73.50	73.50
(b) Other equity	332.78	329.91
Liabilities		
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Other financial liabilities	4.04	6.30
(b) Current tax liabilities (net)	-	-
Total Equity and Liabilities	410.32	409.71



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Statement of Cash Flow

(₹ in Lakh)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash flow from operating activities		
Profit before taxation	8.41	12.03
Adjustments for :-		
Depreciation	4.47	4.09
Dividend received	(5.75)	(15.34)
Interest on REC Bonds	(4.59)	(0.75)
Interest on deposit with bank	(0.97)	(2.07)
Depreciation written back	(0.38)	-
Operating cash flow before working capital changes	1.19	(2.04)
Changes in assets and liabilities		
(Increase) / Decrease in other current assets	(3.26)	1.11
Increase / (Decrease) in other current liabilities	(2.25)	2.58
Cash used in operations	(4.32)	1.65
Income tax paid (Net)	(9.21)	(8.32)
Net cash generated /(used) in operating activities (A)	(13.53)	(6.67)
Cash flow from investing activities		
Fixed deposit	(15.00)	-
Interest on deposit with bank	0.97	2.07
Interest on REC Bonds	4.59	0.75
Dividend received	5.75	15.34
Refund/(Payment) for Investment property	14.12	-
Capital advance paid	(8.31)	-
Purchase of Investment Property	-	(50.95)
Net cash generated /(used) in investing activities (B)	2.12	(32.79)
Cash flow from financing activities		
Net cash generated from financing activities (C)	-	-
Net cash flows [increase / (decrease)] during the year (A+B+C)	(11.41)	(39.46)
Cash and cash equivalents at the beginning of the year	24.62	64.08
Cash and cash equivalents at the end of the year	13.21	24.62

Notes:-

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 26th May, 2026. The statutory auditor have carried out the limited review of these financial results.
- The Company main business is Real Estates and all other activities of the company revolve around the main business. As such, there are no separate reportable segments, as per Ind AS 108 on "Operating Segments".
- The Statutory auditors have audited the financial results for the year ended 31st March, 2025 and 31st March, 2026.
- The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year.
- The above financial results are also available on our website www.atlantic-commercial.com

For Atlantic Commercial Company Limited



✓
Sumant Bharat Ram
Sumant Bharat Ram
Chairman
DIN No. 00052833

Place: New Delhi
Date: 26.05.2026

DECLARATION

In terms of Regulation 33(3)(d) of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Regulations) (Amendment) Regulations, 2016, read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s V Sahai Tripathi & Co., Chartered Accountants (Firm Regd. No. 000262N) have issued an Audit Report with Unmodified Opinion for the Audited Financial Results of the Company for the period ended on March 31, 2026.

For Atlantic Commercial Company Limited

Sumant Bharat Ram

Chairman

DIN: 00052833

Place: New Delhi

Date: 26.05.2026

ATLANTIC COMMERCIAL COMPANY LIMITED

Annexure-I

26.05.2026

Metropolitan Stock Exchange of India Ltd. (MSEI)
205(A), 2nd Floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400070

Scrip Code: ATLANTIC

Sub: Non applicability of submission of Statement of Deviation under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir(s),

Please note that Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of submission of Statement of Deviation is not applicable on the Company as the Company does not have any un-utilized fund raised through public issue, rights issue, preferential issue, qualified institutions placement etc.

Kindly take same on record.

Thanking you,

Yours' truly,

For Atlantic Commercial Company Limited

Olive Pamela Jacob
Company Secretary
Membership No. A13822

ATLANTIC COMMERCIAL COMPANY LIMITED

Annexure-II

Revised Composition of Board Committees

A. Audit Committee

Name	Existing Constitution	Revised Constitution
Mr. Harish Sharma	Non-Executive Additional Independent Director-Chairperson	Non-Executive Additional Independent Director-Chairperson
Ms. Divya Tomar	Non-Executive - Independent Director- Member	Non-Executive - Independent Director-Member
Mr. Anshul Agrawal	Non-Executive Director-Member	-
Mr. Sumant Bharat Ram	-	Non-Executive Director-Member

B. Nomination & Remuneration Committee

Name	Existing Constitution	Revised Constitution
Mr. Harish Sharma	Non-Executive Additional Independent Director-Chairperson	Non-Executive Additional Independent Director-Chairperson
Ms. Divya Tomar	Non-Executive - Independent Director- Member	Non-Executive - Independent Director-Member
Mr. Anshul Agrawal	Non-Executive Director-Member	-
Mr. Sumant Bharat Ram	-	Non-Executive Director-Member

C. Stakeholder & Relationship Committee

Name	Existing Constitution	Revised Constitution
Ms. Divya Tomar	Non-Executive - Independent Director- Chairperson	Non-Executive - Independent Director-Chairperson
Mr. Harish Sharma	Non-Executive Additional Independent Director-Member	Non-Executive Additional Independent Director-Member
Mr. Anshul Agrawal	Non-Executive Director-Member	-
Mr. Sumant Bharat Ram	-	Non-Executive Director-Member