



2 October 2026

ATOME PLC

("ATOME", "the Company", or "the Group")

Unaudited Results for the Six Months Ended 30 June 2026

Business Update

Investor Presentation via Investor Meet Company

ATOME (AIM: ATOM), the world-leading low-carbon fertiliser developer and the UK's only dedicated international industrial scale low-carbon fertiliser company, announces the publication of its unaudited Half Year Report and Financial Statement for the six-month period ended 30 June 2026 which are set out below and at <https://www.atomeplc.com/>.

H1 2026 Financial Highlights:

- Loss for the first 6 months 2026 US\$12.2 million (H1 2025: US\$3.1 million)
- US\$6.6 million of costs capitalised as at 30 June 2026 (H1 2025: US\$6.6 million)
- Cash balance at period end of US\$8.0 million (H1 2025: US\$361 thousand)

Post H1 2026 Events:

- As referred to in the Company's announcement dated 17 September 2026, ATOME has served a Notice of Dispute and Intent to Submit a Claim to Arbitration under the UK-Paraguay Bilateral Investment Treaty 1981
- As stated, the Company will keep the market informed
- As to new business, attention is drawn to the announcement of the Company dated 16 September 2026

Statement by Peter Levine, Chairman:

"The Company is travelling through turbulence with regard to the Villeta Project. We have and will continue to keep the market informed as to developments in this regard and are continuing to focus on Villeta and discuss with relevant stakeholders with a view to trying to find an amicable solution."

"However, ATOME in the event of failure in its endeavour to arrive at a resolution with Paraguay has received strong positive advice as to the merits of a very substantial claim against Paraguay which it will not hesitate to vigorously pursue due to the actions of Paraguay in inter alia revoking the relevant Decree relating to the pertinent Power Purchase Agreement."

"Notwithstanding Villeta, ATOME is not a one trick pony. With its potential projects, valuable assets, experience, contacts and know how, the Company in any event fully intends to progress and expand its business and the Company remains optimistic that one way or another it will navigate through the issues and progress."



Investor Presentation via Investor Meet Company

ATOME is pleased to announce that **Peter Levine, Chairman**, and **Olivier Mussat, CEO**, will provide a live presentation relating to the Full Year and Half Year Results as well as a general business update via Investor Meet Company on **05 Oct 2026 at 11:00 BST**.

The presentation is open to all existing and potential shareholders. Questions can be submitted pre-event via your Investor Meet Company dashboard up until **04 Oct 2026 at 09:00 BST**, or at any time during the live presentation.

Investors can sign up to Investor Meet Company for free and add to meet **ATOME PLC** via:

<https://www.investormeetcompany.com/atome-plc/register-investor>

Investors who already follow **ATOME** on the Investor Meet Company platform will automatically be invited.

For further information on **ATOME**, please visit the Company's Curation Connect showcase at: <https://ai.curationcorp.com/showcase/Atome-71605>

For more information, please visit <https://www.atomeplc.com> or contact:

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The information communicated within this announcement is deemed to constitute inside information as stipulated under the Market Abuse Regulations (EU) No 596/2014 which is part of UK law by virtue of the European Union (Withdrawal) Act 2018. Upon publication of this announcement, this inside information is now considered to be in the public domain. The person who arranged for the release of this announcement on behalf of the Company was Peter Levine, Chairman.

About ATOME

ATOME PLC is an AIM-listed company leading the international development of green fertiliser with a pipeline of projects across Latin America.

ATOME's projects are situated at the heart of one of the world's largest food export hubs - the Mercosur region in the Southern Cone of South America with the Argentinian and Brazilian markets next door.



ATOME's production will disrupt the region's heavy dependence on imported fossil fuel generated fertiliser, contributing to regional food security goals.

In May 2026, ATOME declared unconditional Final Investment Decision on its flagship Villeta Project, Paraguay following the completion of US\$665 million project finance backed by leading international development finance institutions and private infrastructure investors. The Villeta Project benefits from a minimum 10-year Definitive Offtake Agreement signed with Yara International, the leading international fertiliser company, for offtake of all of Villeta's green fertiliser production, as well as a US\$465 million fixed-price EPC contract with leading ammonia and fertiliser engineering specialist Casale S.A.

Approximately a third of human caused GHG emissions is linked to food production according to UN data, and fertiliser use and production is the source of more emissions than the shipping and aviation industries combined. ATOME's green Calcium Ammonium Nitrate product will contribute to decarbonising the food sector from the bottom up, getting to the root of the food value chain's emissions. ATOME's renewably generated fertiliser is both low-carbon and provides a secure, stable alternative product not reliant on fossil fuels, unlike all nitrogen fertiliser production today.

The Company has a green-focused Board which is supported by major shareholders including Peter Levine, Schroders, a leading fund manager, Baker Hughes, a global energy technology company operating in the energy and industry sectors and Casale S.A, the Swiss-based ammonia and fertiliser specialist engineering firm and technology licensor.

Other information

Beaumont Cornish Limited ("Beaumont Cornish") is the Company's Nominated Adviser and is authorised and regulated by the FCA. Beaumont Cornish's responsibilities as the Company's Nominated Adviser, including a responsibility to advise and guide the Company on its responsibilities under the AIM Rules for Companies and AIM Rules for Nominated Advisers, are owed solely to the London Stock Exchange. Beaumont Cornish is not acting for and will not be responsible to any other persons for providing protections afforded to customers of Beaumont Cornish nor for advising them in relation to the proposed arrangements described in this announcement or any matter referred to in it.

Distribution

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Financial Review to 30 June 2026

The condensed financial statements present the half-year results for the six months ended 30 June 2026 for ATOME PLC, a low carbon fertiliser project development company listed on AIM, with large-scale projects in South and Central America concentrating on energy and food security.

Operating loss attributable to the Group's equity holders was in line with expectations and totalled US\$10.96 million (US\$2.35 million and US\$7.95 million for the six months ended 30 June 2025 and for the year ended 31 December 2025, respectively).

Net cash used by operating activities totalled US\$2.7 million (US\$1.4 million and US\$2.3 million for the six months ended 30 June 2025 and for the year ended 31 December 2025, respectively), with cash used by investing activities totalling US\$0.1 million (US\$0.2 million and US\$0.2 million for six months ended 30 June 2025 and for year ended 31 December 2025, respectively).

Operating deficit and cash outflows to investing activities were financed primarily by net proceeds from share placings with support available in the form of a shareholder facility ("the Facility") as previously announced to the market.

The results of the Group are presented in US Dollars as all its budgeting, cost management and future trading is or will be denominated in US Dollars. The foreign exchange gains and losses arising from translation from the Group entities functional currency to US Dollars are taken to the Translation reserve on the statement of financial position.

	6 months to 30 June 2026 (Unaudited) US\$000	6 months to 30 June 2025 (Unaudited) US\$000	Year ended 31 Dec 2025 (Audited) US\$000
Other Income	-	-	-
Loss before tax	(11,176)	(2,500)	(8,162)
Net cash used by operating activities	(2,677)	(1,430)	(2,346)
Proceeds from issue of shares (net of expenses)	11,281	49	66
Net debt	4,303	(382)	(3,995)
Cash balance	8,015	361	159



Condensed Consolidated Statement of Comprehensive Income

		6 months to 30 June 2026 (Unaudited) US\$000	6 months to 30 June 2025 (Unaudited) US\$000	Year ended 31-Dec 2025 (Audited) US\$000
	Note			
Continuing operations				
Administrative expenses	3	(10,956)	(2,348)	(7,945)
Operating loss		(10,956)	(2,348)	(7,945)
Finance income		31	6	19
Finance costs		(251)	(158)	(236)
Loss before tax		(11,176)	(2,500)	(8,162)
Total income tax (charge)/credit		-	-	-
Loss for the period from continuing operations		(11,176)	(2,500)	(8,162)
Non-controlling interest		(2)	1	2
Loss for the period attributable to the equity holders		(11,178)	(2,499)	(8,160)
Other comprehensive income net of tax				
Items that may subsequently be reclassified to profit or loss				
Exchange differences on translation of foreign operations		(1,038)	(573)	(1,060)
Total comprehensive loss for the period				
attributable to the equity holders of the Parent		(12,216)	(3,072)	(9,220)
Loss per share		US cents	US cents	US cents
Basic loss per share from continuing operations	4	(19.52)	(5.23)	(16.33)
Diluted loss per share from continuing operations	4	(19.52)	(5.23)	(16.33)



Condensed Consolidated Statement of Financial Position
As at 30 June 2026

		30-Jun 2026 (Unaudited) US\$000	30-Jun 2025 (Unaudited) US\$000	31-Dec 2025 (Audited) US\$000
	Note			
ASSETS				
Non-current assets				
Intangible assets	5	6,144	6,173	6,154
Goodwill		2	2	2
Property, plant and equipment	6	1,481	1,367	1,395
		7,627	7,542	7,551
Current assets				
Trade and other receivables	7	23,017	1,130	632
Cash and cash equivalents		8,015	361	159
		31,032	1,491	791
TOTAL ASSETS		38,659	9,033	8,342
LIABILITIES				
Current liabilities				
Trade and other payables	8	15,911	6,671	8,709
Borrowings	9	3,064	135	2,937
Short-term facility		-	-	477
		18,975	6,806	12,123
Non-current liabilities				
Non-current portion of leases	8	16	-	-
Borrowings	9	648	608	740
		664	608	740
TOTAL LIABILITIES		19,639	7,414	12,863
EQUITY				
Share capital		254	134	134
Share premium		60,390	24,755	24,755
Retained earnings		(41,148)	(24,309)	(29,970)
Translation reserve		(2,204)	(679)	(1,166)
Share option reserve		1,738	1,730	1,738
Equity attributable to owners of the parent		19,030	1,630	(4,509)
Non-controlling interest		(10)	(11)	(12)
TOTAL EQUITY		19,020	1,619	(4,521)
TOTAL EQUITY AND LIABILITIES		38,659	9,033	8,342



	Share capital and premium US\$000	Retained earnings US\$000	Other Reserves US\$000	Total US\$000	Non- controlling interest US\$000	Total US\$000
Balance as at 1 January 2025	23,280	(21,810)	1,607	3,077	(10)	3,067
Share-based payments	-	-	17	17	-	17
Offer of shares to public	1,609	-	-	1,609	-	1,609
Transactions with owners	1,609	-	17	1,626	-	1,626
Loss for the period	-	(2,500)	-	(2,500)	-	(2,500)
Non-controlling interest share in comprehensive loss	-	1	-	1	(1)	-
Exchange differences on translation	-	-	(573)	(573)	-	(573)
Total comprehensive loss	-	(2,499)	(573)	(3,072)	(1)	(3,073)
Balance as at 30 June 2025	24,889	(24,309)	1,051	1,631	(11)	1,620
Share-based payments	-	-	8	8	-	8
Transactions with owners	24,889	(24,309)	1,059	1,639	(11)	1,628
Loss for the period	-	(5,662)	-	(5,662)	-	(5,662)
Non-controlling interest share in comprehensive loss	-	1	-	1	(1)	-
Exchange differences on translation	-	-	(487)	(487)	-	(487)
Total comprehensive loss	-	(5,661)	(487)	(6,148)	(1)	(6,149)
Balance as at 1 January 2026	24,889	(29,970)	572	(4,509)	(12)	(4,521)
Offer of shares to public	36,239	-	-	36,239	-	36,239
Costs of issue of new shares	(484)	-	-	(484)	-	(484)
Transactions with owners	35,756	-	-	35,756	-	35,756
Loss for the period	-	(11,176)	-	(11,176)	-	(11,176)
Non-controlling interest share in comprehensive loss	-	(2)	-	(2)	2	-
Exchange differences on translation	-	-	(1,038)	(1,038)	-	(1,038)
Total comprehensive loss	-	(11,178)	(1,038)	(12,216)	2	(12,214)
Balance as at 30 June 2026	60,645	(41,148)	(466)	19,030	(10)	19,020



	6 months to 30 June 2026 (Unaudited) US\$000	6 months to 30 June 2025 (Unaudited) US\$000	Year ended 31-Dec 2025 (Audited) US\$000
Cash flows from operating activities			
Cash used in operating activities - (note 10)	(2,677)	(1,430)	(2,346)
	(2,677)	(1,430)	(2,346)
Cash flows from investing activities			
Additions to intangible assets	10	(163)	(144)
Additions to property, plant and equipment	(99)	(68)	(111)
Interest received	31	6	19
	(58)	(225)	(236)
Cash flows from financing activities			
Proceeds from issue of shares (net of expenses)	11,281	49	66
Investment fees advanced	-	2,000	2,500
Proceeds from borrowings	-	-	364
Finance costs	(113)	(158)	(193)
Repayment of borrowings	(477)	(67)	(135)
Repayment of obligations under leases	(12)	(14)	(28)
	10,679	1,810	2,574
Net increase/(decrease) in cash and cash equivalents	7,944	155	(8)
Cash and cash equivalents at beginning of period	159	167	167
Exchange gains/(losses) on cash and cash equivalents	51	39	-
Cash and cash equivalents at end of period	8,154	361	159



Notes to the Financial Statements

Six months ended 30 June 2026

1. Nature of operations and general information

ATOME PLC (the Company) is a public company limited by shares and incorporated in England in the United Kingdom under the Companies Act 2006. The address of the Company's registered office is Carrwood Park, Selby Road, Leeds, LS15 4LG. The Company's and its subsidiaries' (the Group) operations and principal activities include planning, development and execution of the projects to produce low carbon fertiliser using renewable energy. The Company is quoted on the AIM market of the London Stock Exchange (ticker: ATOM), and is headquartered in Leeds, UK, with offices in Asunción, Paraguay and Costa Rica.

These condensed consolidated interim financial statements (the interim financial statements) have been approved for issue by the Board of Directors on 2 October. The financial information for the six months ended 30 June 2026 and 30 June 2025 was neither audited nor reviewed by the auditor. The Group's audited statutory financial statements for the year ended 31 December 2025 have been filed with the Registrar of Companies. The auditor's report on those financial statements was unqualified, did not include a reference to matters to which the auditors drew attention by way of emphasis except for potential material uncertainty that may arise around the Company's ability to continue as a going concern, and did not contain a statement under section 498(2) or (3) of the Companies Act 2006.

2. Basis of preparation

The interim financial statements do not include all the information required for full annual financial statements and should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 December 2025, which have been prepared in accordance with UK adopted International Accounting Standards.

These financial statements have been prepared under the historical cost convention, except for any derivative financial instruments which have been measured at fair value. The accounting policies adopted in the 2026 interim financial statements are the same as those adopted in the financial statements for the year ended 31 December 2025, as included in the 2025 Annual report, and which are expected to be adopted in the financial statements for the year ended 31 December 2026.

	6 months to 30 June 2026 (Unaudited) US\$000	6 months to 30 June 2025 (Unaudited) US\$000	Year ended 31 Dec 2025 (Audited) US\$000
3 Administrative expenses			
Directors' fees and staff costs (including non-executive Directors)	1,063	1,059	2,095
Cost of issue for existing shares	602	-	-
Share-based payments	-	17	25
Depreciation	14	13	27
Other	9,277	1,259	5,797
	10,956	2,348	7,945

Other administrative expenses for the six months ended 30 June 2026 totalled US\$9.3 million and include debt upfront fees, debt commitment fees, legal and other costs associated with the Villeta Project financing totalling US\$8.4 million and payable from the first disbursement of the Project funds.



Notes to the Financial Statements
Six months ended 30 June 2026 – continued

4 Loss per share

Net loss for the period attributable to the equity holders of the Parent Company

(11,178) (2,499) (8,022)

Number Number Number
'000 '000 '000

Weighted average number of shares in issue 57,272 47,794 49,963

Loss per share from continuing operations

US cents US cents US cents

Basic (19.52) (5.23) (16.33)

Diluted (19.52) (5.23) (16.33)

5 Intangible Assets

Total
US\$000

Cost

At 1 January 2025 6,010

Additions 163

At 30 June 2025 6,173

Additions (19)

At 1 January 2026 6,154

Additions (10)

At 30 June 2026 6,144

Net Book Value 30 June 2026 6,144

Net Book Value 30 June 2025 6,173

Net Book Value 31 December 2025 6,154



Notes to the Financial Statements
Six months ended 30 June 2026 - continued

6 Property, plant and equipment

	Land assets US\$000	Leased assets US\$000	Other assets US\$000	Total US\$000
Cost				
At 1 January 2025	906	56	389	1,351
Additions	-	-	68	68
At 30 June 2025	906	56	457	1,419
Reclassification to other assets	-	-	-	-
Additions	-	-	43	43
Disposals	-	-	-	-
At 1 January 2026	906	56	500	1,462
Additions	-	53	46	99
At 30 June 2026	906	109	546	1,561
Depreciation				
At 1 January 2025	-	28	11	39
Charge for the period	-	13	-	13
At 30 June 2025	-	41	11	52
Reclassification to other assets	-	-	-	-
Charge for the period	-	13	1	14
Disposals	-	-	-	-
At 1 January 2026	-	54	12	66
Charge for the period	-	13	1	14
At 30 June 2026	-	67	13	80
Net Book Value 30 June 2026	906	42	533	1,481
Net Book Value 30 June 2025	906	15	446	1,367
Net Book Value 31 December 2025	906	2	487	1,395



Notes to the Financial Statements
Six months ended 30 June 2026 – continued

	6 months to 30 June 2026 (Unaudited) US\$000	6 months to 30 June 2025 (Unaudited) US\$000	Year ended 31 Dec 2025 (Audited) US\$000
7 Trade and other receivables			
Outstanding on share issue/fundraise	22,085	562	-
Other receivables	606	241	337
Prepayments	326	327	295
	23,017	1,130	632
8 Trade and other payables			
Current			
Other payables	15,885	6,655	8,707
Current portion of leases	26	16	2
	15,911	6,671	8,709
Non-current			
Non-current portion of leases	17	-	-
	17	-	-
	15,928	6,671	8,709
	6 months to 30 June 2026 (Unaudited) US\$000	6 months to 30 June 2025 (Unaudited) US\$000	Year ended 31 Dec 2025 (Audited) US\$000
9 Borrowings			
Current			
Current bank loans	198	135	185
Other loan due < 1 year	2,866	-	2,752
	3,064	135	2,937
Non-current			
Bank loans/other loan due > 1 year	648	608	3,348
Current and non-current borrowings	3,711	743	3,677
Short Term Facility			
Loan from IYA Global Limited	-	-	477
	-	-	477



Notes to the Financial Statements
Six months ended 30 June 2026 – continued

10. Reconciliation of operating profit to net cash outflow from operating activities

	6 months to 30 June 2026 (Unaudited) US\$000	6 months to 30 June 2025 (Unaudited) US\$000	Year ended 31 Dec 2025 (Audited) US\$000
Loss from operations before taxation	(10,956)	(2,534)	(7,945)
Interest accretion on lease liability	2	1	1
Depreciation and impairment of property, plant and equipment	-	-	(3)
Foreign exchange difference	(616)	(476)	(1,018)
Placing costs expensed	602	-	-
Payments in kind for shares placed	1,516	1,496	2,049
Share-based payments	-	17	25
Operating cash flows before movements in working capital	(9,438)	(1,483)	(6,864)
Decrease/(increase) in receivables	(299)	(262)	(326)
Increase/(decrease) in short-term facility	-	-	477
Increase/(decrease) in payables	7,060	315	4,367
Net cash used in operating activities	(2,677)	(1,430)	(2,346)

11. Capital commitments

The Group's outstanding capital commitments in relation to its projects totalled US\$845 thousand as at 30 June 2026.

12. Share capital

In April 2026, the Company issued 44,986,378 new ordinary shares ("Subscription Shares") at a price of £0.60 per share being approximately a 0.8% discount to the middle market price of the shares of the company as at the close of business on 09 April 2026. Gross proceeds totalled US\$36.44 million, of which \$17 million is to be subscribed by ATOME for preferred shares in Atome Paraguay, \$1.3 million was offset against amounts payable to directors, employees and certain contractors and advisors, the balance of US\$6.2m being added to share receivables which is being settled in cash and in kind.

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