ATMA INDUSTRIES LIMITED

(Formerly known as Jyotirgamya Enterprises Limited)

CIN: L24100DL1986PLC234423 | **Website-** www.jelglobe.com

Date: 07.08.2026

To,
The Listing Department, BSE Limited,
25 Floor, Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai, Maharashtra-400001

REF: ATMA INDUSTRIES LIMITED (FORMERLY KNOWN AS JYOTIRGAMYA ENTERPRISES LIMITED) (Scrip Code: 539246) | Symbol: ATMAIND)

SUBJECT: Outcome of the Board Meeting held today on 07.08.2026 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

MEETING CONCLUSION TIME: 06:00 P.M.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Board of Directors of the Company at its meeting held on Friday, the 07th day of August, 2026 held via video conferencing which commenced at 03:00 P.M. and concluded at 06:00 P.M. to consider and approve:

1. Un-Audited Financial Results (Standalone) for the Quarter ended 30th June, 2026, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Independent Auditors Limited Review Report on Un-Audited Financial Results (Standalone) of the Company for the quarter ended 30th June, 2026.

3. Considered and fixed the day, date, time and mode for conducting the 40th Annual General Meeting of the Company;

   The 40th Annual General Meeting of the Company is scheduled to be held on Monday, 07th September, 2026 at 12:00 P.M. via Video Conferencing Audio-Visual Means ("OAVM').

   Considered and approved the Notice of 40th Annual General Meeting of the Company;

4. Considered and approved the Board's Report along with its Annexures for the financial year ended March 2026.

5. The Board has recommended to re-appoint Ms. Alpa Bhavesh Vora (DIN: 06814833) as Non-Executive Director who is liable to retire by rotation and has offered to be re-appointed as the Non-Executive Director.

6. Approved the enhancement of the limits for making investments, giving loans or guarantees and providing securities under Section 186 of the Companies Act, 2013 not exceeding 25 Crore.

7. The Board has recommended to regularize the appointment of Mr. Balakrishna Krishna Reddy (DIN:11458905) as the Managing Director of the Company

8. Considered and approved the appointment of Scrutinizer for the Annual General Meeting of the Company; M/s. Anuj Gupta & Associates, Company Secretaries, have been appointed as the Scrutinizer for remote e-voting/e-voting at the time of 40th Annual General Meeting of the Company.

This is for your kind information and record.

Thank you
Your Faithfully,

For Atma Industries Limited
For Atma Industries Limited (Formerly known as Jyotirgamya Enterprises Limited)

Director/Authorised Signatory

Balakrishna Krishna Reddy
Managing Director
DIN:11458905

Independent Auditor's Limited Review Report on the Unaudited Quarterly Standalone Financial Results of the ATMA Industries Limited for the Quarter ended 30.06.2026 Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended)

To
The Board of Directors of
ATMA Industries Limited
Formerly Known as Jyotirgamya Enterprises Limited
Unit No. F01 A-23 JDKD Corporate Park,
Mohan Cooperative Industrial Estate, Badarpur,
South Delhi, New Delhi, Delhi, India, 110044

We have reviewed the accompanying statement of unaudited financial results of **M/s. ATMA Industries Limited** (the "Company") for the quarter ended on 30th June, 2026.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

FOR AMIT AGARWAL & CO
Chartered Accountants
FRN:008359C

AMIT AGARWAL & CO. FRN 008359C CHARTERED ACCOUNTANTS

CA Suraj Kumar Singh
FCA Partner
Membership No: 440365
UDIN:26440365GAZKEZ7260
Place: New Delhi
Date: 07.08.2026

ATMA INDUSTRIES LIMITED

FORMERLY KNOWN AS JYOTIRGAMYA ENTERPRISES LIMITED

Regd. Office: Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India, 110044
Website: www.jelglobe.com / Corporate Identity Number (CIN): L24100DL1986PLC234423

STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2026

Amount (in ₹)(in Lacs)

Sl. No.	Particulars	Three months ended	Preceding three months ended	Preceding three months ended	Three Months Ended		Year Ended
		30.06.2026	31.03.2026	30.06.2025	30.06.2026	30.06.2025	31.03.2026
		Unaudited	Un-Audited	Unaudited	Unaudited	Unaudited	Audited
I.	**INCOME**						
	Revenue from Operations	-	-	-			
	Other Income	-	-	1.01	-	1.01	2.89
	Total Income	-	-	1.01	-	1.01	2.89
II.	**EXPENSES**						
	a) Cost of materials/services consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods, work-in progress and stock-in trade	-	-	-	-	-	-
	d) GST / Excise Duty & Service Tax recovered (refer Note 3)	-	-	-	-	-	-
	e) Employee benefits expenses	-	-	-	-	-	-
	f) Finance costs	-	-	-	-	-	-
	g) Depreciation and Amortisation expenses	0.02	0.03	0.03	0.02	0.03	0.11
	h) Other expenses	0.81	3.11	0.24	0.81	0.24	6.82
	i) Bad debts, advances & Miscellaneous balances written off (net)	-	-	-	-	-	-
	j) Loss/(Profit) on sales of Investment (net)	-	-	-	-	-	-
	Total Expenses	0.83	3.14	0.27	0.83	0.27	6.93
III	**Profit / (loss) before exceptional items and tax (I-II)**	(0.83)	(3.14)	0.74	(0.83)	0.74	(4.04)
IV	Exceptional item						-
V	**Profit / (Loss) before tax (III-IV)**	(0.83)	(3.14)	0.74	(0.83)	0.74	(4.04)
VI	**Tax expense**						
	Current Tax	-	-	-	-	-	-
	MAT credit Entitlement	-	-	-	-	-	-
	Deferred Tax	0.02	0.02	0.02	0.02	0.02	0.09
VII	**Profit / (Loss) after tax for the period from continuing operations (V - VI)**	(0.85)	(3.16)	0.72	(0.85)	0.72	(4.12)
VIII	**Other Comprehensive Income**						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Items that will be reclassified to profit or loss;	-	-	-	-	-	-
	Other comprehensive income for the period after tax (VIII)	-	-	-	-	-	-
IX	**Total comprehensive income for the period (VII + VIII)**	(0.85)	(3.16)	0.72	(0.85)	0.72	(4.12)
X	Paid-up Equity Share Capital (Face value of Re.10/- each)	230.00	230.00	230.00	230.00	230.00	230.00
XI	Reserves	49.78	50.63	54.46	49.78	54.46	50.63
XII	**Earnings per Share (face value of Re 1/- each) -**						
	(a) Before Exceptional items - Basic	(0.04)	(0.14)	0.03	(0.04)	0.03	(0.18)
	- Diluted	(0.04)	(0.14)	0.03	(0.04)	0.03	(0.18)
	(b) After Exceptional items - Basic	(0.04)	(0.14)	0.03	(0.04)	0.03	(0.18)
	- Diluted	(0.04)	(0.14)	0.03	(0.04)	0.03	(0.18)

Notes :

1. The above Unaudited Standalone Financial Results of the Company for the First Quarter & Quarter ended **30th June, 2026** have been reviewed, recommended and were approved by the Board of Directors at their meeting held on **07th August, 2026**. The Statutory Auditors of the Company have carried out a Limited Review of aforesaid results.
2. The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.
3. No Investor Complaint were pending at the end of the quarter

By order of the Board

For Atma Industries Limited

Director/Authorised Signatory

Balkrishna K. Reddy
Managing Director
DIN: 11458905

Place : New Delhi
Date : 07/08/2026

AMIT AGARWAL & CO.
FRN 008759C
CHARTERED ACCOUNTANTS