

ATMA INDUSTRIES LIMITED
(Formerly known as Jyotirgamy Enterprises Limited)
CIN: L24100DL1986PLC234423 | Website- www.jelglobe.com

Date: August 07, 2026

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

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

Subject: Unaudited Financial Results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the meeting of Board of Directors of the Company was held today, i.e. Friday, the 07th day of August, 2026 via video conferencing which commenced at 03:00 P.M. and concluded at 06:00 P.M. inter alia to consider and approve the following:

1. The 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 Auditor's Limited Review Report on Un-Audited Financial Results (Standalone) of the Company for the quarter ended 30th June, 2026 as enclosed herewith.

You are requested to take note of the same & make necessary changes in your records.

Regd. Office: Unit No. F01 A-23 JDKD Corporate Park Mohan Cooperative Industrial Estate,
Badarpur, South Delhi-110044
Ph: +91-9205562494
Email: jyotirgamyenterprises@gmail.com

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Thanking you,
Yours faithfully,

FOR ATMA INDUSTRIES LIMITED (FORMERLY KNOWN AS JYOTIRGAMYA ENTERPRISES LIMITED)
For Atma Industries Limited


Director/Authorised Signatory

Balakrishna Krishna Reddy
Managing Director
DIN:11458905

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Badarpur, South Delhi-110044
Ph: +91-9205562494
Email: jyotirgamyenterprises@gmail.com



AMIT AGARWAL & CO.

Chartered Accountants

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 Jyotirgama 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



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

Head Office:

8 & 9 Swaroop Arcade, (Opp. Pragati Kendra), Kapoorthala, Aliganj, Lucknow-226024
Mobile: 6394182153, Email: amit@anshindia.in

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, 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	-	-	-	-	-	-
	h) Other expenses	0.02	0.03	0.03	0.02	0.03	0.11
		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 :

- 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.
- The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.
- No Investor Complaint was pending at the end of the quarter

By order of the Board

For Atma Industries Limited

Balkrishna K. Reddy

Director/Authorised Signatory

Balkrishna K. Reddy
Managing Director
DIN: 11458905

Place : New Delhi
Date : 07/08/2026

