ATMA INDUSTRIES LIMITED

(Formerly known as Jyotirgamya Enterprises Limited)

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

Date: 04.11.2026

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

REF: ATMA INDUSTRIES LIMITED (SCRIP CODE: 539246) | SYMBOL: ATMAIND

SUBJECT: Un-audited Financial Results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

MEETING CONCLUSION TIME: 04:30 P.M.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 of the SEBI (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., Wednesday, 04th November, 2026 at the registered office of the company situated at Unit No. F01 A-23 JDKD Corporate Park Mohan Cooperative Industrial Estate, Badarpur, South Delhi-110044 which commenced at 01:00 P.M. and concluded at 04:30 P.M., to consider and approve:

1. The Un-Audited Financial Results (Standalone) for the Quarter and Half Year ended 30th September, 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 and Half Year ended 30th September, 2026.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

For Atma Industries Limited

(Formerly known as Jyotirgamya Enterprises Limited)

For Atma Industries Limited

Director/Authorised Signatory

Balkrishna K Reddy
Managing Director
DIN: 11458905
Enclosed: as mentioned above.

AMIT AGARWAL & CO.
Chartered Accountants

Independent Auditor's Limited Review Report on the Unaudited Quarterly Standalone Financial Results of Atma Industries Limited (formerly known as Jyotirgamya Enterprises Limited) for the Quarter ended on 30/09/2026 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 formerly known as Jyotirgamya Enterprises Limited** (the "Company"), for the quarter and Half year ended on 30th September 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: 26440365GZGSKM1394
Date: 04.11.2026
Place: Lucknow

ATMA INDUSTRIES LIMITED

FORMERLY KNOWN AS JYOTIRGAMYA ENTERPRISES LIMITED
Website: www.jeiglobe.com / Corporate Identity Number (CIN): L24100DL1986PLC234423

Regd. Office: Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India, 110044

BALANCE SHEET AS AT SEPTEMBER 30, 2026

Amount (in ₹)(in Lacs)

PARTICULARS	As At 30-Sep-26	As At 31-Mar-26
ASSETS		
Non Current Assets		
(a) Property, Plant and Equipment	180.26	180.30
(b) Financial Assets		
(i) Investments	38.46	38.46
(ii) Loans	257.29	254.58
(c) Income Tax Assets (Net)	0.60	0.64
Total Non - Current Assets	**476.62**	**473.98**
Current Assets		
(a) Inventories	0.46	0.46
(b) Financial Assets		
(i) Trade Receivables	20.50	20.50
(ii) Cash and Cash Equivalents	2.56	4.76
(iii) Loans & Advances	0.71	0.56
Total Current Assets	**24.23**	**26.28**
Total Assets	**500.84**	**500.26**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	230.00	230.00
(b) Preference Share Capital	24.74	24.74
(c) Other Equity	47.80	50.63
Total Equity	**302.54**	**305.37**
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	51.50	44.01
Total Non Current Liabilities	**51.50**	**44.01**
Current Liabilties		
(a) Financial Liabilities		
(i) Trade Payables		
a) Total outstanding due to MSME	-	-
b) Total outstanding due to others	26.78	30.08
(ii) Other Financial Liabilities	120.02	120.80
Total Current Liabilities	**146.80**	**150.88**
Total Equity and Liabilities	**500.84**	**500.26**
	-	-

For and on behalf of the Board of Directors
Atma Industries Limited

For Atma Industries Limited

Director/Authorised Signatory

Balkrishna K. Reddy
Managing Director
DIN: 11458905

ATMA INDUSTRIES LIMITED

FORMERLY KNOWN AS JYOTIRGAMYA ENTERPRISES LIMITED

Website: www.jelglobe.com / Corporate Identity Number (CIN): L24100DL1986PLC234423

Regd. Office: Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India, 110044

CASH FLOW STATEMENT FOR THE PERIOD ENDING 30 SEPTEMBER,2026

Amount (in ₹)(in Lacs)

	PARTICULARS	For the period ended 30.09.2026	For the period ended 30.09.2025
A	**Cash flow from Operating Activities**		
	Net Profit / (Loss) before Tax	(2.78)	(0.46)
	Depreciation written off	0.04	0.06
	Other Income	-	(0.02)
	Interest paid	-	-
	Operating Profit / (Loss) before working Capital Changes	(2.75)	(0.42)
	Adjustements for changes in Working Capital		
	Increase/ Decrease other Current Assets	3.27	-
	Increase/ Decrease other Current Liabilities	(4.23)	(0.53)
	Cash generated from / (Used in) Operating Activities	(3.70)	(0.95)
	Taxes (Paid) /Refund Received (Net of TDS)	-	-
	Net Cash generated from / (Used in) Operating Activities (A)	**(3.70)**	**(0.95)**
B	**Cash flow from Investing Activities**		
	Purchase of Fixed assets	-	-
	Inter Corporate Investment	-	-
	Inter Corporate Loan (Given)/ Received Back(Taken)	-	-
	Profit / Loss on sale of investments	-	-
	Interest Income(other)	-	-
	Net Cash generated from / (Used in) Investing Activities (B)	-	-
C	**Cash flow from Financing Activities**		
	Proceeds from Borrowings	1.50	17.01
	Interest Paid	-	-
	Net Cash generated from / (Used in) Financing Activities (C)	**1.50**	**17.01**
	Net Increase in Cash and Cash Equivalents (A+B+C)	**(2.20)**	**16.06**
	Cash and Cash Equivalents at the Beginning of the Year	4.76	2.83
	Cash and Cash Equivalents at the End of the Year	**2.56**	**18.90**
	Cash and Cash Equivalents at the End of the Year Comprises of		
	Cash in hand	0.55	1.99
	Balances with Scheduled Banks		
	Current Accounts	2.00	16.90
	Total	**2.56**	**18.90**

Notes:-

1. The above Cash Flow Statement has been prepared under the Indirect Method as set out in Indian Accounting Standard-7 (Ind AS- 7) on Statement of Cash Flows issued by the Institute of Chartered Accountants of India.

2. Previous Year figures has been regrouped wherever necessary to confirm the current years classification.

This is the cash flow statement referred to our report of even date.

AMIT AGARWAL & CO. CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors
Atma Industries Limited

For Atma Industries Limited

Director/Authorised Signatory

Balkrishna K. Reddy
Managing Director
DIN: 11458905

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.jeiglobe.com / Corporate Identity Number (CIN): L24100DL1986PLC234423

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

Amount (in ₹)(In Lacs)

Sl. No.	Particulars	Three months ended	Preceding three months ended	Preceding three months ended	Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	**INCOME**						
	Revenue from Operations	-	-	-	-	-	-
	Other Income	-	-	0.02	-	1.29	2.89
	Total Income	-	-	0.02	-	1.29	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	0.66	0.66	-	1.32	0.44	1.76
	f) Finance costs	-	-	-	-	0.00	0.00
	g) Depreciation and Amortisation expenses	0.02	0.02	0.03	0.04	0.06	0.11
	h) Other expenses	0.62	0.81	0.18	1.43	0.24	5.06
	i) Bad debts, advances & Miscellaneous balances written off (net)	-	-	-	-	-	-
	j) Loss/(Profit) on sales of Investment (net)	-	-	-	-	-	-
	Total Expenses	1.29	1.49	0.21	2.78	0.74	6.93
III	**Profit / (loss) before exceptional items and tax (I-II)**	**(1.29)**	**(1.49)**	**(0.19)**	**(2.78)**	**0.55**	**(4.04)**
IV	Exceptional item	-	-	-	-	-	-
V	**Profit / (Loss) before tax (III-IV)**	**(1.29)**	**(1.49)**	**(0.19)**	**(2.78)**	**0.55**	**(4.04)**
VI	**Tax expense**						
	Current Tax	-	-	-	-	-	-
	MAT credit Entitlement	-	-	-	-	-	-
	Deferred Tax	0.02	0.02	0.02	0.04	0.04	0.09
VII	**Profit / (Loss) after tax for the period from continuing operations (V - VI)**	(1.32)	(1.51)	(0.21)	(2.83)	0.51	(4.13)
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)**	(1.32)	(1.51)	(0.21)	(2.83)	0.51	(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	47.80	49.78	54.25	47.80	54.25	50.63
XII	**Earnings per Share (face value of Re 1/- each) -**						
	(a) Before Exceptional items - Basic	(0.06)	(0.07)	(0.01)	(0.12)	0.02	(0.18)
	- Diluted	(0.06)	(0.07)	(0.01)	(0.12)	0.02	(0.18)
	(b) After Exceptional items - Basic	(0.06)	(0.07)	(0.01)	(0.12)	0.02	(0.18)
	- Diluted	(0.06)	(0.07)	(0.01)	(0.12)	0.02	(0.18)

Notes :

1 The above Unaudited Standalone Financial Results of the Company for the First Quarter & Quarter ended **30th September, 2026** have been reviewed, recommended and were approved by the Board of Directors at their meeting held on **04th November, 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

AMIT AGARWAL & CO. CHARTERED ACCOUNTANTS FRN 008159C

Place : New Delhi
Date : 04/11/2026

ATMA INDUSTRIES LIMITED
(Formerly known as Jyotirgamya Enterprises Limited)
CIN: L24100DL1986PLC234423 | **Website-** www. atmaindustries.com

Date: 04.11.2026

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

REF: ATMA INDUSTRIES LIMITED (SCRIP CODE: 539246) | SYMBOL: ATMAIND

SUBJECT: Non-Applicability of Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September, 2026

Dear Sir/Madam,

We would like to inform you that pursuant to Regulation 15(2) of SEBI (LODR) Regulations, 2015, the compliance with the corporate governance provisions as specified in Regulations 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and clause (b) to (i) of Sub Regulation (2) of Regulation 46 and Para C, D and E of Schedule V, shall not apply to the Company since, the Paid-up Equity Share Capital and Net Worth as on 31st March, 2026 is less than Rs. 10 Crore and Rs. 25 Crore respectively, Accordingly the Company falls under the exemption criteria provided and is not required to comply with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

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

For Atma Industries Limited

Director/Authorised Signatory

Balkrishna K Reddy
Managing Director
DIN: 11458905
Enclosed: as mentioned above.

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