

<b>General information about company</b>	
Scrip code	514394
NSE Symbol	notlisted
MSEI Symbol	notlisted
ISIN	INE022N01019
Name of the entity	ATLAS JEWELERY INDIA LIMITED
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Reporting Quarter Type	Half Yearly
Date of Quarter Ending	30-09-2025
Type of company	Equity
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	No During the quarter ended 30.09.2025 the company has niether acquired any shares or voting rights in any unlisted company
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	No During the quarter ended 30.09.2025 no fine or penalty has been leivied on the company
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	Yes
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	No During the quarter ended 30.09.2025 the company has not disbursed any loan or given any guarantee, comfort letters or securities, etc.
Risk management committee	Not Applicable
Market Capitalisation as per immediate previous Financial Year	Any other
Is SCORE ID Available ?	Yes
SCORE Registration ID	g00056
Reason For No SCORE ID	
Type of Submission	Original
Remarks (website dissemination)	
Remarks for Exchange (not for Website Dissemination)	

**Annexure I**

**Annexure I to be submitted by listed entity on quarterly basis**

**I. Composition of Board of Directors**

Disclosure of notes on composition of board of directors explanatory						Textual Information(1)		
Whether the listed entity has a Regular Chairperson								
Whether Chairperson is related to MD or CEO								
Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth

**Text Block**

Textual Information(1)

Notes: Corporate Governance Report for the Quarter and Half Year ended September 30, 2025: [ Annx-1: Composition of BOD] (A) Board Composition: 1. The present Board Composition and structure is in balanced and not in compliance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. 2. Investigation of the Enforcement Directorate in January 2022 related to infusion of funds by the promoter in the form of equity in July 2014 in the Company and seizure of the Companys bank accounts and all its saleable stock. Reference is drawn to the Companys filings under Regulation 30 of LODR dated 24.01.2022 and 26.01.2022 including suspension of business and 29.08.2022 and 23.09.2024 3. Resignation & Cessation of Board Members 3.1. All the independent directors on the Board of the Company resigned on 20.04.2022 and 18.05.2022, respectively making the Board dysfunctional. 3.2. Further, the whole-time additional directors ceased to be directors w.e.f. 30.09.2022 on completion of their term in office. 4. Death of Sole Promoter of the Company on 02.10.2022: 4.1. The Sole Promoter of the Company (Mr. M.M. Ramachandran, a Non-Resident Indian) passed away, on October 02, 2022, in U.A.E (United Arab Emirates). Reference be made to the Companys filings in this regard under Regulation 30 of LODR 2015 dated 03.10.2022. 4.2. The Company presently has no identifiable promoter presently. 5. Shareholders petition in NCLT, New Delhi for appointment of new directors: 5.1. That further, some of the Companys shareholders have approached the honourable National Company Law tribunal (NCLT) New Delhi for the appointment of new directors and holding of general meeting. 5.2. Considering the above application before NCLT, the Company would await the directions of the honourable NCLT in the said matter.

<b>Annexure 1</b>	
<b>II. Composition of Committees</b>	
Disclosure of notes on composition of committees explanatory	Textual Information(1)

### Annexure 1 Text Block

Textual Information(1)

Notes: Corporate Governance Report for the Quarter and Half Year Ended, September 30 ,2025: [ Annex-1: Composition of Committees] (A) Committee Composition: 1. The Company had three (03) Board Committees, viz., Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. All the said Board Committees were manned by Independent Directors of the Company. 2. However, with the resignation of all the Independent Directors all the Board Committees became dis functional, details as follows: 2.1. Mr. Mohandas K, Board member since November 2015 with 2nd term ending in November 2025. 2.2. Ms. Reema Jain, Board Member since April 2016 with 2nd term ending in April 2026. 2.3. Mr. Bashyakar Mattapalli, Board Member since March 2017 with 2nd term ending in March 2027. 2.4. Reference is drawn to our filings on the above -mentioned cessations under Regulation 30 of LODR dated 21.04.2022 and 19.05.2022 respectively. 3. Death of Sole Promoter of the Company on 02.10.2022: 3.1. The Sole Promoter of the Company (Mr. M.M. Ramachandran, a Non-Resident Indian) passed away, on October 02, 2022, in U.A.E (United Arab Emirates). Reference be made to the Companys filings in this regard under Regulation 30 of LODR 2015 dated 03.10.2022. 3.2. The Company presently has no identifiable and is awaiting information on the same as on date. 4. Shareholders petition in NCLT, New Delhi for appointment of new directors: 4.1. That further, some of the Companys shareholders have approached the Honourable National Company Law tribunal (NCLT) New Delhi for the appointment of new directors and holding of general meeting. 4.2. Considering the above application before NCLT, the Company would await the directions of the honourable NCLT in the said matter.

<b>Audit Committee Details</b>							
Whether the Audit Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

<b>Nomination and remuneration committee</b>							
Whether the Nomination and remuneration committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

<b>Corporate Social Responsibility Committee</b>							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

<b>Other Committee</b>						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks

<b>Annexure 1</b>	
<b>Annexure 1</b>	
<b>III. Meeting of Board of Directors</b>	
Disclosure of notes on meeting of board of directors explanatory	Textual Information(1)

**Text Block**

Textual Information(1)

Notes: Corporate Governance Report for the Quarter and Half year ended September 30,2025: [ Annx-1: Meeting of Board of Directors] (a) Board Meeting: 1. The last Meetings of the Board was held on 14.02.2022, after the said meetings, no other meetings of the Board due to the resignation of all the independent directors . The details of which is provided below- (b) Imbalance in Board Structure: 2. The present Board Composition and structure is in balanced and not in compliance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. 3. Resignation & Cessation of Board Members 3.1. Reference to our filings on the captioned matter under Regulation 30 of LODR dated 21.04.2022 and 19.05.2022. 3.2. Three long standing independent directors resigned en-masse from the Board w.e.f. 20.04.2022. Mr. Mohandas K, Board member since November 2015 with 2nd term ending in November 2025. Ms. Reema Jain, Board Member since April 2016 with 2nd term ending in April 2026. Mr. Bashyakar Mattapalli, Board Member since March 2017 with 2nd term ending in March 2027. 3.3. Remaining independent director resigned from the Board w.e.f. 18.05.2022. Subsequently the remaining independent Director, Dr. Gowri Ramachandran also stepped down from the Board with effect from May 18, 2022. She had joined the Board in June 2021 with her first term till June 2026. 3.4. Further, the whole-time additional directors ceased to be directors w.e.f. 30.09.2022 on completion of their term in office. 4. Death of Sole Promoter of the Company on 02.10.2022: 4.1. The Sole Promoter of the Company (Mr. M.M. Ramachandran, a Non-Resident Indian) passed away, on October 02, 2022, in U.A.E (United Arab Emirates). Reference be made to the Companys filings in this regard under Regulation 30 of LODR 2015 dated 03.10.2022. 4.2. The Company presently has no identifiable promoter. 5. Shareholders petition in NCLT, New Delhi for appointment of new directors: 5.1. That further, some of the Companys shareholders have approached the Honourable National Company Law tribunal (NCLT) New Delhi for the appointment of new directors and holding of general meeting. 5.2. Considering the above application before NCLT, the Company would await the directions of the Honourable NCLT in the said matter.

<b>Annexure 1</b>	
<b>IV. Meeting of Committees</b>	
Disclosure of notes on meeting of committees explanatory	Textual Information(1)

**Text Block**

Textual Information(1)

Notes: Corporate Governance Report for the Quarter and Half Year Ended, September 30, 2025: [ Annx-1: Meeting of Committees] (A) Board Committee Meetings: 1. The last Meeting of the Stakeholders Relationship Committee held on 23.03.2022 , Audit Committee held on 14.02.2022, and Nomination and Remuneration Committee held on 27.06.2021 after the said meetings, no other meetings of the Board Committees could be held due to lack of Committee members The key reasons for the same is provided below. (B) Imbalance in Committee Composition: 2. The Company had three (03) Board Committees, viz., Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. The said Committees were manned by Independent Directors. 3. However, with the resignation of all the Independent Directors , the details of which are provided below, all the Board Committees became dis functional- 3.1. Mr. Mohandas K, Board member since November 2015 with 2nd term ending in November 2025. 3.2. Ms. Reema Jain, Board Member since April 2016 with 2nd term ending in April 2026. 3.3. Mr. Bashyakar Mattapalli, Board Member since March 2017 with 2nd term ending in March 2027. 3.4. Dr. Gowri Ramachandran (remaining Independent Director) also stepped down from the Board with effect from May 18, 2022. She had joined the Board in June 2021 with her first term till June 2026. 3.5. Reference is drawn to our filings on the above -mentioned cessations under Regulation 30 of LODR dated 21.04.2022 and 19.05.2022 respectively. 4. Death of Sole Promoter of the Company on 02.10.2022: 4.1. The Sole Promoter of the Company (Mr. M.M. Ramachandran, a Non-Resident Indian) passed away, on October 02, 2022, in U.A.E (United Arab Emirates). Reference be made to the Companys filings in this regard under Regulation 30 of LODR 2015 dated 03.10.2022. 4.2. The Company presently has no identifiable promoter. 5. Shareholders petition in NCLT, New Delhi for appointment of new directors: 5.1. That further, some of the Companys shareholders have approached the Honourable National Company Law tribunal (NCLT) New Delhi for the appointment of new directors and holding of general meeting. 5.2. Considering the above application before NCLT, the Company would await the directions of the honourable NCLT in the said matter.

**Annexure 1****V. Affirmations**

Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	No
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	No
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	No
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	No
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	NA
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	No
9	Any comments/observations/advice of Board of Directors may be mentioned here:	Textual Information(1)

**Annexure 1**

Sr	Subject	Compliance status
1	Name of signatory	Chandan Mahapatra
2	Designation	Company Secretary

**Text Block**

Textual Information(1)

(A) Board Composition: 1. The present Board Composition and structure is in balanced and not in compliance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. 2. Investigation of the Enforcement Directorate in January 2022 related to infusion of funds by the promoter in the form of equity in July 2014 in the Company and seizure of the Companys bank accounts and all its saleable stock. Reference is drawn to the Companys filings under Regulation 30 of LODR dated 24.01.2022 and 26.01.2022 including suspension of business and 29.08.2022 and 23.09.2024 3. Resignation & Cessation of Board Members 3.1. All the independent directors on the Board of the Company resigned on 20.04.2022 and 18.05.2022, respectively making the Board dysfunctional. 3.2. Further, the whole-time additional directors ceased to be directors w.e.f. 30.09.2022 on completion of their term in office. 4. Death of Sole Promoter of the Company on 02.10.2022: 4.1. The Sole Promoter of the Company (Mr. M.M. Ramachandran, a Non-Resident Indian) passed away, on October 02, 2022, in U.A.E (United Arab Emirates). Reference be made to the Companys filings in this regard under Regulation 30 of LODR 2015 dated 03.10.2022. 4.2. The Company presently has no identifiable promoter presently. 5. Shareholders petition in NCLT, New Delhi for appointment of new directors: 5.1. That further, some of the Companys shareholders have approached the honourable National Company Law tribunal (NCLT) New Delhi for the appointment of new directors and holding of general meeting. 5.2. Considering the above application before NCLT, the Company would await the directions of the honourable NCLT in the said matter. (A) Committee Composition: 1. The Company had three (03) Board Committees, viz., Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. All the said Board Committees were manned by Independent Directors of the Company. 2. However, with the resignation of all the Independent Directors all the Board Committees became dis functional, details as follows: 2.1. Mr. Mohandas K, Board member since November 2015 with 2nd term ending in November 2025. 2.2. Ms. Reema Jain, Board Member since April 2016 with 2nd term ending in April 2026. 2.3. Mr. Bashyakar Mattapalli, Board Member since March 2017 with 2nd term ending in March 2027. 2.4. Reference is drawn to our filings on the above -mentioned cessations under Regulation 30 of LODR dated 21.04.2022 and 19.05.2022 respectively. 3. Death of Sole Promoter of the Company on 02.10.2022: 3.1. The Sole Promoter of the Company (Mr. M.M. Ramachandran, a Non-Resident Indian) passed away, on October 02, 2022, in U.A.E (United Arab Emirates). Reference be made to the Companys filings in this regard under Regulation 30 of LODR 2015 dated 03.10.2022. 3.2. The Company presently has no identifiable and is awaiting information on the same as on date. 4. Shareholders petition in NCLT, New Delhi for appointment of new directors: 4.1. That further, some of the Companys shareholders have approached the Honourable National Company Law tribunal (NCLT) New Delhi for the appointment of new directors and holding of general meeting. 4.2. Considering the above application before NCLT, the Company would await the directions of the honourable NCLT in the said matter.

<b>Affirmations on Compliance Requirements for AGM (applicable only for the first half-year filing i.e., 2nd quarter)</b>				
<b>I. Affirmations</b>				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
1	Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, BRSR & BRSR core, if applicable, displayed on website	46(2)	Yes	
2	Presence of Chairperson of Audit Committee at the Annual General Meeting	18(1)(d)	Yes	
3	Presence of Chairperson of the nomination and remuneration committee at the annual general meeting	19(3)	Yes	
4	Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting	20(3)	Yes	
5	Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report	24A(1)	Yes	
6	Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report	24A(1A), 24A(1B), 24A(1C)	Yes	
7	Submission of Annual Secretarial Compliance Report	24A(2)	Yes	
8	Whether "Corporate Governance Report" disclosed in Annual Report	34(3) read with para C of Schedule V	Yes	
Any other information to be provided			Textual Information(1)	

**Text Block**

Textual Information(1)

Notes: Affirmations on Compliance Requirements for AGM (applicable only for the first half-year filing i.e., 2nd quarter) ended September 30, 2025: Annual General Meeting (Affirmations) for the financial year ended March 31, 2025:- 1. The said Annual General Meeting was required to be held on or before September 30,2025 however on an application the Honble Registrar of Companies vide its order dated 26.09.2025 had granted extension of three (03) months for holding the said meeting. 2. Reference be made to the deferment intimation dated 30.09.2025 filed with the Bombay Stock Exchange in this regard. Annual General Meeting (Affirmations) for the financial year ended March 31, 2021:- 3. The last Annual General Meeting of the Company was held on 16.09.2021 for the financial year ended March 31, 2021. 4. After the said AGM no other AGM could be convened or held due to factors beyond the reasonable control of the Company. The key factors inter alia included- 4.1. Investigation of the Enforcement Directorate in January 2022 related to infusion of funds by the promoter in the form of equity in July 2014 in the Company and seizure of the Companys bank accounts and all its saleable stock. 4.2. All the independent directors on the Board of the Company resigned on 20.04.2022 and 18.05.2022, respectively making the Board dysfunctional. Further, the whole-time additional directors ceased to be directors w.e.f. 30.09.2022 on completion of their term in office. 4.3. Death of Sole Promoter of the Company on 02.10.2022: 5. Shareholders petition in NCLT, New Delhi for appointment of new directors: 5.1. That further, some of the Companys shareholders have approached the honourable National Company Law tribunal (NCLT) New Delhi for the appointment of new directors and holding of general meeting. 5.2. Considering the above application before NCLT, the Company would await the directions of the honourable NCLT in the said matter.

**Annexure III**

1	Name of signatory	Chandan Mahapatra
2	Designation	Company Secretary

<b>Details of Cyber security incidence</b>		
Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter		No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event

**Signatory Details**

Name of signatory	Chandan Mahapatra
Designation of person	Company Secretary
Place	Delhi
Date	08-10-2025

**Investor Grievance Details**

No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	0
No. of investor complaints disposed off during the Quarter	0
No. of investor complaints those remaining unresolved at the end of the Quarter	0

**Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:**

Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				
Sr. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1	ACIT Thrissur	31-03-2014	ITAT Kochi	Remand to CIT (A)
2	ACIT Thrissur	31-03-2015	ITAT Kochi	Remand to CIT (A)
3	ACIT Thrissur	31-03-2016	CIT (A)	Before CIT (A)
4	CPC	31-03-2020	AO	Before AO

