

General information about company	
Scrip code	514394
NSE Symbol	NOTLISTED
MSEI Symbol	NOTLISTED
ISIN	INE022N01019
Name of the entity	ATLAS JEWELLERY INDIA LIMITED
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Reporting Quarter Type	Quarterly
Date of Quarter Ending	31-12-2025
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 31.12.2025 the Company has neither acquired any share 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 31.12.2025 there has been no instance of imposition of fine or penlaty on the entity.
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
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)	None
Remarks for Exchange (not for Website Dissemination)	None

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 ended December 31, 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 Honorable 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	
II. Composition of Committees	
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 Ended, December 31 ,2025: [Annx-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.

Audit Committee Details							
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

Nomination and remuneration committee							
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

Corporate Social Responsibility Committee							
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

Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks

Annexure 1	
Annexure 1	
III. Meeting of Board of Directors	
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 ended December 31,2025: [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.

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

Text Block

Textual Information(1)

Notes: Corporate Governance Report for the Quarter Ended, December 31, 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)

Notes: Corporate Governance Report for the Quarter ended December 31, 2025: [Annx-1: Affirmations] (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 Honorable 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 honorable NCLT in the said matter. Notes: Corporate Governance Report for the Quarter ended December 31,2025: [Annx-1: Affirmations] (B) Committee Composition: 6. 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. 7. However, with the resignation of all the Independent Directors all the Board Committees became dis functional, details as follows: 7.1. Mr. Mohandas K, Board member since November 2015 with 2nd term ending in November 2025. 7.2. Ms. Reema Jain, Board Member since April 2016 with 2nd term ending in April 2026. 7.3. Mr. Bashyakar Mattapalli, Board Member since March 2017 with 2nd term ending in March 2027. 7.4. 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. 8. Death of Sole Promoter of the Company on 02.10.2022: 8.1. 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. 8.2. The Company presently has no identifiable and is awaiting information on the same as on date. 9. Shareholders petition in NCLT, New Delhi for appointment of new directors: 9.1. 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. 9.2. Considering the above application before NCLT, the Company would await the directions of the honourable NCLT in the said matter.

Details of Cyber security incidence		
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
Other details of cyber security incidence or breaches or loss of data event		Textual Information(1)
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

Text Block

Textual Information(1)

No such incidence of breach of cyber security or loss of any data occurred during the reporting quarter ended 31.12.2025

Signatory Details

Name of signatory	Chandan Mahapatra
Designation of person	Company Secretary
Place	New Delhi
Date	22-01-2026

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				Textual Information(1)
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 back to CIT (A)
2	ACIT- Thrissur	31-03-2015	ITAT Kochi	Remand back to CIT (A)
3	ACIT- Thrissur	31-03-2016	CIT(A)	Before CIT (A)
4	CPC	31-03-2020	AO	Before AO

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: **Text Block**

Textual Information(1)

During the quarter under reporting there has been no tax litigations or disputes.

