

**Date: 27.05.2026**

To,  
BSE Limited  
Corporate Relation Department  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**Subject: Annual Secretarial Compliance Report Under Regulation 24A of the SEBI (LODR) Regulations for the Financial Year ended March 31, 2026**

**Scrip Code: 514394**

Dear Sir,


Please find enclosed herewith the Annual Secretarial Compliance Report for the financial year ended March 31, 2026, received from M/s SSPK & CO (Company Secretaries) in compliance with the Regulation 24A of SEBI (LODR) Regulations 2015.

Kindly take the information on records.

Thanking you

Yours Faithfully

For ATLAS Jewellery India Limited

  
(Chandan Mahapatra)  
Company Secretary

Encl: As Above



**SECRETARIAL COMPLIANCE REPORT**

**OF M/S ATLAS JEWELLERY INDIA LIMITED FOR THE YEAR ENDED 31ST MARCH, 2026**

I, **Sanjeev Pandey**, Partner of PCS firm M/s SSPK & Co., Company Secretaries, have examined:

- a) All the documents and records made available to me and explanations provided by **M/s Atlas Jewellery India Limited** ("the listed entity").
- b) The filings/submissions made by the listed entity to the stock exchanges.
- c) Website of the listed entity.
- d) Any other document/filing, as may be relevant, which has been relied upon to make this certification.

For the year ended **31st March, 2026** ("Review Period") in respect of compliance with the provisions of:

- a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and
- b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the SEBI

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **[Not applicable during the period under review]**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **[Not applicable during the period under review]**
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **[Not applicable during the period under review]**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **[Not applicable during the period under review]**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-



Convertible Securities) Regulations, 2021 [Not applicable during the period under review]

- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 [Not applicable during the period under review]

and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the review period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No	Compliance Requirement	Regulation / Circular No.	Deviations	Action taken by	Type of Action	Details of violation	Fine Amount	Observations / Remarks of PCS	Management Response	Remarks
1	Submission of quarterly /half-yearly/annual financial results	Regulation 33 of SEBI (LODR) Regulations 2015	Non-submission of quarterly /half-yearly/annual financial results during FY 2025-26	BSE	Query raised by BSE for non-compliance with the said regulation	Non-submission of quarterly /half-yearly/annual financial results during FY 2025-26	None	As per available records, the Company has duly replied to BSE queries and explained its inability/reasons for non-filing of financial results for FY 2025-26 due to cessation of all Directors in recent past and has also informed about pending application u/s 98 of the Companies Act, 2013 for appointment of	Due to cessation of all the Directors in the recent past the Company has left with no Board/Audit Committee to approve and submit financial statements. Further, an application under Section 98 of the Companies Act 2013 is being filed before the Honourable NCLT, New Delhi, Bench to convene general meeting for appointment of new Director(s). Directions/order of Hon'ble NCLT is awaited.	None



								new Directors on the Board.	The Company has duly intimated above to the stock exchange from time to time.
2	Compliance with Minimum Public Shareholding	Regulation 38 of SEBI (LODR) Regulations, 2015	Non-maintenance of Minimum Public Shareholding during FY 2025-26	None	None	Non-maintenance of Minimum Public Shareholding during FY 2025-26	None	As per available information SEBI vide its order bearing number, WTM/MB/CFD/DCR/12284/20-21 dated 17.06.2021 had allowed the Promoter and PAC to complete the pending open offer within 45 days of the said order. Further, the Company was directed to comply with the minimum shareholding norms within 6 months from the completion of the current open offer directed in the said order of 17/06/2021. Therefore the open offer is still pending as on the date of audit and hence Company is unable to comply with	The sole promoter of the Company demised on 03.10.2022, thereafter the Company has been following up with family members of promoter to take his shares however hasn't received any response.  Further, SEBI vide its order dated 17.06.2021 instructed PAC to complete the open offer, however they have not taken any initiative to pursue with the offer. The above status/matter was duly informed to the SEBI as well as BSE for necessary directions/advice, which is awaited as on date.



								SEBI directions.		
3	Minimum number of Board Meetings during FY 2025-26	Regulation 17(2) of SEBI (LODR) Regulations 2015	Non-compliance with required Board Meetings during the financial year	BSE	Query raised by BSE for non-compliance with the regulation 17(2) of LODR	Non-compliance with Board Meeting requirements	None	Pursuant to the cessation of all Directors in recent past Company has left with no Board, thus Board meetings can't be held.  Further, we observed that the Company has filed Corporate Governance report for all quarters wherein the reason for non-compliance of Regulation 17(2) of LODR has been explained.	Presently the Company has no Board thus Board Meeting can't be held.  Further a member of the Company has approached the Hon'ble NCLT to convene general meeting for appointment of new Directors on the Board. Order/Directions from NCLT is awaited.	None
4	Submission of Shareholding Pattern	Regulation 31 of SEBI (LODR) Regulations 2015	Non-submission for first quarter ending 30 <sup>th</sup> June, 2025 during FY 2025-26	BSE	Query raised by BSE for non-compliance of said regulations	Non-submission of Shareholding Pattern	None	Due to non-availability of BENPOS for delayed payment of custodian charges to CDSL and NSDL.	The Company has settled the pending dues of NSDL/CDSL for release of BENPOS which was subsequently made available from quarter 2 onwards.	None
5	Corporate Governance Compliance Report	Regulation 27(2) of SEBI (LODR) Regulations 2015	Discrepancies in CGR	BSE	BSE has noted discrepancies in CGR	Discrepancies related to Reg. 17, 18, 19	None	CGR submitted with detailed notes related to regulation 17,18 & 19.	The Company has submitted CGR with detailed noted/clarifications.	None



6	Composition of Board of Directors	Regulation 17(1) of SEBI (LODR) Regulations 2015	No Board of Directors during FY 2025-26	BSE	NONE	Company has no Board	None	Pursuant to the cessation of all Directors in recent past Company has left with no Board.	Due to resignation of all Directors in recent past, presently the Company has no Board.  Further few shareholders have approached the Hon'ble NCLT to convene general meeting for appointment of Directors on the Board. Order/Directions from NCLT is awaited.	None
7	Constitution of Committees	Regulation 18, 19, 20, 21 of SEBI (LODR) Regulations 2015	No Committees of the Board	BSE	None	Company doesn't have required Committees of the Board	None	Since the Company has no Director on Board, thus Committee formation could not be done.	Due to resignation of all Directors in recent past, presently the Company has no Board, thus Committees of the Board can't be formed.	None
8	Integrated Filing of periodic reports, statements, documents and any other information	Regulation 10 of SEBI (LODR) Regulations 2015	Integrated Filing of financials not done	None		Not done Integrated Filing	None	Due to non-availability of Board and Audit Committee, the Company was not able to compile financial statements.	Due to resignation of all Directors in recent past, presently the Company has no Board and Audit Committee.  Further few shareholders have approached the Hon'ble NCLT to convene general meeting for appointment of Directors on the Board. Order/Directions from NCLT is awaited.	None

Action taken to comply with previous year observations:



The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports (for the year ended March, 2025)	Observations made in the Secretarial Compliance report for the year ended March, 2026	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / Deviations and actions taken /penalty imposed, if any, on the	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
	<p>In the previous report, we noticed the following observation:</p> <p>Non-Compliance under SEBI (LODR) Regulation, 2015, which are as follows:</p> <p>1. Regulation 33: Submission of financial results within prescribed period for the FY 2024-25.</p> <p>2. Regulation 38: Compliance with minimum public shareholding.</p> <p>3. Regulation 17(2): Minimum number of Board Meeting during FY 2024-25</p>	<p>Non -Compliances still persisting majorly due to non-availability of Board and its Committees.</p>	<p>Non- Compliance under SEBI (LODR) Regulations, 2015 as under:</p> <p>1. Regulation 33</p> <p>2. Regulation 38</p> <p>3. Regulation 17(2)</p> <p>4. Regulation 27(2)</p> <p>5. Regulation 31</p> <p>6. Regulation 17(1)</p>	<p>Queries of BSE</p>	<p>Petition under section 98 of the Companies Act 2013 has been filed with the Hon'ble NCLT to give necessary order/directions to convene general meeting to appoint Directors on the Board so that the Company may proceed with</p>	<p>NIL</p>



<p>4. Regulation 27(2): Submission of Corporate Governance Report within prescribed time.</p> <p>5. Regulation 31: Submission of Shareholding Pattern within prescribed time</p> <p>6. Regulation 17(1): Composition of Board of Directors</p> <p>7. Regulation 18(1), 19(1)/(2), 20(2), 21(2): Constitution of Committees of Board under SEBI (LODR) Regulations, 2015</p> <p>8. Regulation 31: Shareholding pattern</p>		<p>7. Regulation 18(1), 19(1)/(2), 20(2), 21(2)</p> <p>8. Regulation 31</p>	<p>Queries of BSE</p>	<p>compliance work.</p>	<p>NIL</p>
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#### Additional Affirmations

Sr. No	Particulars	Compliance Status	Observations / Remarks
1	Secretarial Standards	No	Company has no Board
2	Adoption & updation of Policies	Yes	None
3	Maintenance of Website	Yes	None
4	Disqualification of Directors	Not Applicable	No Board
5	Subsidiaries	Not Applicable	None
6	Preservation of Documents	Yes	None
7	Performance Evaluation	Not Applicable	No Board
8	Related Party Transactions	Not Applicable	No Audit Committee and Board
9	Disclosure of Events	Yes	None
10	Prohibition of Insider Trading	Yes	None
11	Actions by SEBI/Stock Exchange	Yes	BSE has issued SCN/Queries from time to time. Company has duly replied to the Queries/SCN of BSE.
12	Resignation of Statutory Auditor	Yes	Auditor resigned on 07.06.2023; no new auditor appointed
13	Additional non-compliances	Not Applicable	None



**Assumptions & Limitations of Scope:**

1. Compliance and authenticity of documents are the responsibility of the management.
2. This is not an audit or opinion.
3. Financial records have not been verified.

Date: 25/05/2026

Place: Delhi



For SSPK & CO.  
COMPANY SECRETARIES  
PR UID NO. P2016DE056800  
(CERT NO, 2882/2023)

*Sanjeev*  
SANJEEV PANDEY  
PARTNER  
M.NO: F10272  
CoP NO: 17237  
UDIN: F010272H000458269