

Regd. Office. : 2nd Floor, 1, Laxminagar, Besides Naranpura Post Office, Naranpura, Ahmedabad-380013, Gujarat. (INDIA) Tel. : +91-79-27682700 Email : cs@jayatma.com • Website : www.jayatmaenterprises.com • CIN: L17110GJ1979PLC003355

Date: 09th August, 2024

To, Department of Corporate services, BSE Limited, Ground Floor, P.J. Tower, Dalal Street, Fort, Mumbai – 400 001

Scrip code: 539005

<u>Subject:</u> Submission of Standalone Un-Audited Financial Results for the Quarter Ended on 30.06.2024 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company in its meeting held today i.e. on Friday, August 9, 2024 from 11:00 A.M. to 01:15 P.M. at the Registered Office of the Company inter alia, has considered and approved following businesses:

- Approval of Standalone Un-Audited Financial Results for the First Quarter ended on 30th June, 2024 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with the Independent Auditors Limited Review Report are attached herewith.
- The 44th Annual General Meeting (AGM) of the Company for the financial year ended on 31st March, 2024, will be held on Thursday, 19th September 2024 at 11:30 A.M. through Video Conferencing (VC)/ other Audio-Visual Means (OAVM). The Directors are authorized to send the notice of the AGM and to decide other matters related to AGM.
- 3. The Notice of Annual General Meeting (AGM) along with Directors' Report along with all annexures for the financial year ended on 31st March, 2024 has been approved by all Directors.
- 4. Appointed Mr. Chintan K. Patel, Practicing Company Secretary, Ahmedabad as the Secretarial Auditor of the Company for the F.Y. 2024-25.
- 5. Appointed Mr. Chintan K. Patel, Practicing Company Secretary, Ahmedabad, as the Scrutinizer, to scrutinize the entire e-voting process of AGM including remote e-voting in a fair and transparent manner.
- 6. The Register of Members and share transfer books (Book Closure) of the Company will remain close from 13th September 2024 to 19th September 2024 (both days inclusive).

The Board Meeting started at 11:30 A.M. and ended on 01:15 P.M.

Kindly take the same on your record.

Thanking You

Yours Sincerely,

For, Jayatma Enterprises Limited,

Nirav K. Shah Chairman & Managing Director DIN:00397336



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JAYATMA ENTERPRISES LIMITED

We have reviewed the accompanying statement of unaudited financial results of Jayatma Enterprises Limited ("The Company") for the quarter ended 30th June 2024 ("The Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Financial Reporting ("Ind As 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under and other accounting principles generally accepted in India. 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.

FOR, VKJD & ASSOCIATES CHARTERED ACCOUNTAN

CA JIGNASHU K

PARTNER Mem. No. 117481 FIRM REGI. NO. 128985W UDIN: 24117481BKEGCR5349 DATE: 09th August, 2024 PLACE: AHMEDABAD

FRN : 128985W

JAYATMA ENTERPRISES LIMITED

(FORMERLY KNOWN AS JAYATMA SPINNERS LIMITED)

Regd. office :- 2nd Floor, 1, Laxminagar Co-op Hou. Soc. Ltd., Beside Naranpura Post Office, Naranpura, Ahmedabad - 380013, Gujarat (India) Website :- www.jayatmaenterprises.com : Mail us on :- cs@jayatma.com : Ph. No. : - 079 - 27682700

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					(Amount in Lakh
	and the second		QUARTER ENDED		YEAR ENDED
		30-Jun-2024	31-March-2024	30-Jun-2023	31-March-2024
No.	Particulars	Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	15.74	13.69	13.69	54.3
11	Other Income				
	Total Revenue (I + II)	18.01	22.25	14.95	110.
IV	Expenses	33.75	35.94	28.64	165
IV					
	a) Cost of materials consumed	0.00	0.00	0.00	0
	b) Purchases of stock-in-trade	0.00	0.00	0.00	0
	c) Changes in inventories of finished goods, work-in-progress and stock-intrade	0.00	0.00	0.00	0
	d) Employee benefits expense	2.58	2.52	2.66	12.
	e) Finance costs	0.70	0.75	0.47	2.
	f) Depreciation and amortisation expense	2.04	2.05	1.36	6.
	g) Other Expenses	13.34	10.50	13.59	75.
	Total Expenses				
/		18.67	15.82	18.08	96
	Profit before exceptional and extraordinary items and tax (III - IV)	15.08	20.12	10.56	68
(1	Exceptional items	0.00	. 0.00	0.00	C
11	Profit before extraordinary items and tax (V - VI)	15.08	20.12	10.56	68
111	Extraordinary items	0.00	0.00	0.00	C
Х	Profit/(Loss) before tax (VII- VIII)	15.08	20.12	10.56	68
(Tax expense:				
	(1) Current tax	(1.81)	(1.24)	(1.76)	(0
	(2) Excess/(Short) Provision of Tax for Prior years (Tax in respect of Earlier year)			(1.76)	(8.
	(3) Deferred tax Expense/(Revenue)	0.00	(0.11)	0.00	C
		(2.11)	(5.67)	(1.52)	(9.
1	Profit (Loss) for the period from continuing operations (VII-VIII)	11.16	13.09	7.29	51
1	Profit/(loss) from discontinuing operations before tax	0.00	0.00	0.00	(
II	Tax expense of discontinuing operations	0.00	0.00	0.00	(
V	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	(
1	Profit (Loss) for the period before minority interest(XI + XIV)	11.16	13.09	7.29	
/1	Share of profit/(Loss) of assosiates*				51
		0.00	0.00	0.00	C
41	Minority Interest *	0.00	0.00	0.00	C
111	Profit (Loss) for the period (XV - XVI - XVII)	11.16	13.09	7.29	51
х	Net Profit from continuing operations for the period attributable to :				
	(a) Shareholders of the company	11.16	13.09	7.29	51
	(b) Non controlling interests	0.00	0.00	0.00	0
X	Other Comprehensive Income/(Expenses) (OCI)	0.00	0.00	0.00	0
	Items that will not be reclassified to profit or loss in subsequent periods	0.00	0.00	0.00	0
	Other Comprehensive Income/(Expenses)	0.00			
(1	Total Comprehensive income for the period		0.00	0.00	0
		11.16	13.09	7.29	51
	Paid up Equity Share capital (face value Re.10 per share)	300.00	300.00	300.00	300
11	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):				
	(a) Basic	0.37	0.44	0.24	1
	(b) Diluted	0.37	0.44	0.24	1
	Earnings per share (after extraordinaryitems) (of Rs. 10/- each) (not annualised):	· · · · · · · · · · · · · · · · · · ·			
	(a) Basic	0.37	0.44	0.24	1
	(b) Diluted	0.37	0.44		
	* Applicable in the case of consolidated results.	0.37	. 0.44	0.24	1
ES:	Applicable in the case of consolidated results.				
L	The Above Unaudited Financial Results have been reviewed by the Audit committee and	approved by the Board	of Directors of the Co	ompany at their r	espective
2	meetings held on 9th Aug, 2024. The financial results for the quarter ended 30th June, 2024 have been audited by the Sta	tutory auditors of the C	omnany and express	ed an unmodified	opinion
_	Figures of Revenue from Operation are shown net off GST, consequent to introduction of	f GST w.e.f. 01st July, 20	17 and in accordanc	e with Ind AS 115	on Revenue
3	Perception and Schedule III of the Companies Act 2012 D		et off GST.		
	Recoginition and Schedule III of the Companies Act, 2013, Revenue from operations are				
	Recoginition and Schedule III of the Companies Act, 2013, Revenue from operations are As the Company does not fall under reportable segment criteria as per Ind As 108, the cr as required.			nue Result and Ca	pital employed