



# JAYATMA ENTERPRISES LIMITED

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

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**Date: 12<sup>th</sup> November, 2024**

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

**Scrip code: 539005**

**Subject: Outcome of Board Meeting held today on 12<sup>th</sup> November, 2024.**

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on today i.e. 12<sup>th</sup> November, 2024 at 11:00 AM, 2<sup>nd</sup> Floor, 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad -380013, had considered the following matter:

Approval of Standalone Un-Audited Financial Results for the Quarter ended on 30<sup>th</sup> September, 2024 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with the Independent Auditors Review Report are attached herewith.

The Board Meeting started at 11:00 AM and ended on 12:45 P.M.

Kindly acknowledge the receipt and update your website with the same.

**Thanking You,**

**Yours Sincerely,  
For, Jayatma Enterprises Limited**

**Nirav K. Shah  
Managing Director  
DIN: 00397336**

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

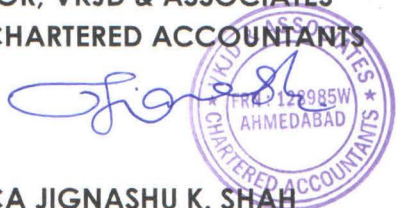
**TO THE BOARD OF DIRECTORS OF JAYATMA ENTERPRISES LIMITED**

We have reviewed the accompanying statement of unaudited financial results of Jayatma Enterprises Limited ("The Company") for the quarter ended 30th September 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 ACCOUNTANTS**



**CA JIGNASHU K. SHAH**  
**PARTNER**

**Mem. No. 117481**

**FIRM REGI. NO. 128985W**

**UDIN: 24117481BKEGHA2957**

**DATE: 12/11/2024**

**PLACE: AHMEDABAD**



# JAYATMA ENTERPRISES LIMITED

Regd. office :- 2nd Floor, 1, Laxminagar Co-op. Hou. Soc. Ltd., Beside Naranpura Post Office, Naranpura Ahmedabad - 380 013, Gujarat (India)

Website :- www.jayatmaenterprises.com : Mail us on :- cs@jayatma.com : Ph. No. :- 079 - 22167030 / 40

CIN : L17110GJ1979PLC003355

## STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2024

Rs in Lakhs

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	15.74	15.74	13.69	31.48	27.38	54.75
II	Other Income	31.81	18.01	13.94	49.81	28.89	110.74
III	<b>Total Revenue (I + II)</b>	<b>47.55</b>	<b>33.75</b>	<b>27.63</b>	<b>81.30</b>	<b>56.27</b>	<b>165.49</b>
IV	<b>Expenses</b>						
	a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods, work-in-progress and stock-intrade	0.00	0.00	0.00	0.00	0.00	0.00
	d) Employee benefits expense	3.22	2.58	2.53	5.81	5.19	12.09
	e) Finance costs	0.63	0.70	0.41	1.33	0.88	2.33
	f) Depreciation and amortization expense	2.06	2.04	1.36	4.10	2.72	6.69
	g) Other Expenses	19.32	13.34	12.24	32.67	25.83	75.87
	<b>Total Expenses</b>	<b>25.24</b>	<b>18.67</b>	<b>16.54</b>	<b>43.91</b>	<b>34.62</b>	<b>96.99</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>22.31</b>	<b>15.08</b>	<b>11.09</b>	<b>37.39</b>	<b>21.65</b>	<b>68.50</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>22.31</b>	<b>15.08</b>	<b>11.09</b>	<b>37.39</b>	<b>21.65</b>	<b>68.50</b>
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit/(Loss) before tax (VII- VIII)</b>	<b>22.31</b>	<b>15.08</b>	<b>11.09</b>	<b>37.39</b>	<b>21.65</b>	<b>68.50</b>
X	<b>Tax expense:</b>						
	(1) Current tax	-3.76	-1.81	-2.34	-5.57	-4.10	-8.00
	(2) Excess / (Short) Provision of Tax for prior year (Tax in respect of Earlier Year)	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax Expense/(Revenue)	-2.69	-2.11	2.13	-4.80	3.65	-9.50
XI	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>15.86</b>	<b>11.16</b>	<b>6.61</b>	<b>27.02</b>	<b>13.90</b>	<b>51.00</b>
XII	<b>Profit/(loss) from discontinuing operations before tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV	Profit (Loss) for the period before minority interest(XI + XIV)	15.86	11.16	6.61	27.02	13.90	51.00
XVI	Share of profit/(Loss) of associates*	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Profit (Loss) for the period (XV - XVI - XVII)	<b>15.86</b>	<b>11.16</b>	<b>6.61</b>	<b>27.02</b>	<b>13.90</b>	<b>51.00</b>
XIX	Net Profit from continuing operations for the period attributable to :						
	( a ) Shareholders of the company	15.86	11.16	6.61	27.02	13.90	51.00
	( b ) Non controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
XX	Other Comprehensive Income/(Expenses) (OCI)						
	Items that will not be reclassified to profit or loss in subsequent periods	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income/(Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
XXI	<b>Total Comprehensive income for the period</b>	<b>15.86</b>	<b>11.16</b>	<b>6.61</b>	<b>27.02</b>	<b>13.90</b>	<b>51.00</b>
XXII	Paid up Equity Share capital ( face value Re.10 per share )	300.00	300.00	300.00	300.00	300.00	300.00
XXIII	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.53	0.37	0.22	0.90	0.46	1.70
	(b) Diluted	0.53	0.37	0.22	0.90	0.46	1.70
	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.53	0.37	0.22	0.90	0.46	1.70
	(b) Diluted	0.53	0.37	0.22	0.90	0.46	1.70

\* Applicable in the case of consolidated results.

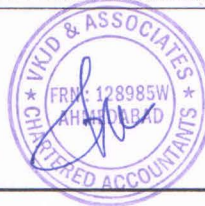
### NOTES:

- 1 The Above Unaudited Financial Results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their respective meetings held on 12th November, 2024.
- 2 The financial results for the quarter ended 30th September 2024 have been reviewed by the Statutory auditors of the Company and expressed an unmodified opinion.
- 3 As the Company does not fall under reportable segment criteria as per Ind As 108, the company is not furnishing segment wise Revenue Result and Capital employed as required.
- 4 The Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.

Place : Ahmedabad

Date : 12/11/2024

UDIN: 24117481 BKEGHA 2857



FOR JAYATMA ENTERPRISES LIMITED

NIRAV K SHAH  
CHAIRMAN & MANAGING DIRECTOR  
DIN: 00397336



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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024

(Rs .In lakhs)

	Particulars	30/09/2024	31/03/2024
I	ASSETS	Unaudited	Audited
1	(a) Property, Plant and Equipments	61.03	65.13
	(b) Capital Work in progress	-	-
	(c) Other intangible assets	-	-
	(d) Financial Assets		
	(i) Investment	0.03	0.03
	(ii) Other financial assets	12.13	11.81
	(e) Deferred tax assets (net)	-	-
	(f) Other non-current assets	-	-
	<b>Total Non-current assets</b>	<b>73.19</b>	<b>76.97</b>
	Current assets		
2	(a) Inventories		
	(b) Financial Assets		
	(i) Investments	735.23	706.79
	(ii) Trade receivables	0.15	0.07
	(iii) Cash and cash Equivalents	8.24	8.41
	(iv) Other Financial assets	4.67	3.50
	(c) Current tax Assets (Net)	1.52	1.75
	(d) Other current assets	4.60	3.45
	<b>Total Current assets</b>	<b>754.41</b>	<b>723.97</b>
	<b>TOTAL ASSETS</b>	<b>827.59</b>	<b>800.95</b>
II.	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	458.69	431.66
	<b>Total Equity</b>	<b>758.69</b>	<b>731.66</b>
2	<b>LIABILITIES</b>		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	13.06	19.13
	(ii) Other financial liabilities	10.00	10.00
	(b) Deferred tax liabilities (net)	16.24	11.44
	(c) Provisions	-	-
	(d) Other Non-current liabilities	-	-
	<b>Total Non-current Liabilities</b>	<b>39.30</b>	<b>40.57</b>
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	14.76	14.76
	(ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	12.14	1.33
	(iii) Other Financial liabilities	-	-
	(b) Other Current liabilities	2.70	12.62
	(c) Current tax liabilities (Net)	-	-
	<b>Total Current Liabilities</b>	<b>29.60</b>	<b>28.72</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>827.59</b>	<b>800.95</b>

Place: Ahmedabad

Date : 12/11/2024

UDIN: 24117481BKEGHA2857



NIRAV K SHAH  
CHAIRMAN & MANAGING DIRECTOR  
DIN: 00397336



**JAYATMA ENTERPRISES LIMITED**

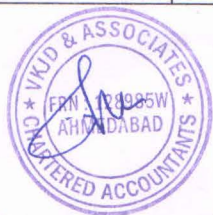
**CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30th September, 2024**

(Rs.In Lakhs)

PARTICULARS	Half Year Ended 30, September 2024	Half Year Ended 30, September 2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES :</b>		
Net Profit before tax as per Profit & Loss Account	37.39	21.65
Adjustment for :		
Dividend Income	-21.52	-19.78
Interest Income	-0.35	-1.38
Gain on Sale of Investments	-4.93	-1.21
Depreciation	4.10	2.72
Loss on Sale of Fixed Assets	0.00	0.35
Interest on IT Refund	0.00	0.00
Fair Value through Profit and Loss Account	-15.17	-5.72
Interest paid	1.33	0.88
	-36.54	-24.14
<b>Operating Profit before Working Capital Changes</b>	<b>0.85</b>	<b>-2.49</b>
<b>Change in Working Capital</b>		
Adjustment for		
(Increase)/Decrease in operating assets		
Other Financial Assets	-1.49	-1.08
Trade Receivables	-0.08	0.00
Loans & Advances & Others	-1.15	-0.48
Increase/(Decrease) in operating liabilities		
Trade Payables	10.81	-0.23
Other Liabilities	-9.92	2.07
	-1.83	0.28
<b>CASH FLOW FROM OPERATION</b>	<b>-0.97</b>	<b>-2.22</b>
Income Tax/TDS paid (Net off Refund)	-5.33	-4.75
<b>NET CASH GENERATED BY OPERATING ACTIVITIES</b>	<b>-6.31</b>	<b>-6.96</b>
<b>CASH FROM INVESTING ACTIVITIES :</b>		
Sale of Fixed Assets	0.00	1.00
Purchase of Investment	-13.27	-11.54
Purchase of Fixed Assets	0.00	0.00
Gain on Sale of Investments	4.93	1.21
Dividend Income	21.52	19.78
Interest Income	0.35	1.38
	<b>13.53</b>	<b>11.83</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Interest paid	-1.33	-0.88
Proceeds from Secured Loans	-6.07	-1.19
Proceeds from Unsecured Loans	0.00	0.00
	<b>-7.40</b>	<b>-2.07</b>
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>-0.17</b>	<b>2.79</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE BEGIN. OF THE PERIOD</b>	<b>8.41</b>	<b>4.11</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE CLOSE OF THE PERIOD</b>	<b>8.24</b>	<b>6.90</b>

for the purpose of statement of Cash Flow , Cash and Cash Equivalent comprises of Following :

	As at 30.09.2024	As at 30.09.2023
Cash and Cash Equivalent	8.24	6.90
Less : Working Capital	0.00	0.00
	8.24	6.90



Place : Ahmedabad

Date : 12/11/2024

UDIN: 24117481BKEGHA2857

FOR JAYATMA ENTERPRISES LIMITED

NIRAV K SHAH

CHAIRMAN & MANAGING DIRECTOR

DIN: 00397336

