



**Date: 12<sup>th</sup> February, 2025**

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

**Scrip code: 539005**

**Subject: Submission of Standalone Un-Audited Financial Results for the Quarter Ended on 31.12.2024 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 it is hereby informed that the Standalone Un-Audited Financial Results for the Third Quarter ended 31<sup>st</sup> December, 2024 were adopted, approved and taken on record at the meeting of the Board of Directors held on Wednesday, 12<sup>th</sup> February, 2025 at the 2<sup>nd</sup> Floor, 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad - 380013. The said Standalone Un-Audited Financial Results along with the Limited Review Report are attached herewith.

Kindly take the same on your record.

**Thanking You,**

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

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



# VKJD AND ASSOCIATES

Chartered Accountants



808, SPAN TRADE CENTER,  
OPP. KOCHRAB ASHRAM,  
NEAR PALDI CROSS ROAD,  
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## 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 31st December 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 Reg.No.128985W

UDIN: 25117481BMJHDH12267

DATE: 12/02/2025

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 - 40227000

CIN : L17110GJ1979PLC003355

## STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTH ENDED ON 31.12.2024

Rs in Lakhs

Sr. No.	Particulars	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31-12-2024	30-09-2024	31-12-2023	31/12/2024	31/12/2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	15.74	15.74	13.69	47.22	41.06	54.75
II	Other Income	3.55	31.81	59.60	53.37	88.49	110.74
III	<b>Total Revenue (I + II)</b>	<b>19.29</b>	<b>47.55</b>	<b>73.29</b>	<b>100.59</b>	<b>129.55</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-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	d) Employee benefits expense	4.17	3.22	4.39	9.98	9.58	12.10
	e) Finance costs	0.57	0.69	0.70	1.91	1.58	2.33
	f) Depreciation and amortization expense	2.06	2.06	1.92	5.17	4.64	6.69
	g) Other Expenses	7.30	19.32	39.54	40.03	65.37	75.87
	<b>Total Expenses</b>	<b>14.17</b>	<b>25.24</b>	<b>46.55</b>	<b>58.08</b>	<b>81.17</b>	<b>97.00</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>5.12</b>	<b>22.31</b>	<b>26.73</b>	<b>42.51</b>	<b>48.38</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>5.12</b>	<b>22.31</b>	<b>26.73</b>	<b>42.51</b>	<b>48.38</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>5.12</b>	<b>22.31</b>	<b>26.73</b>	<b>42.51</b>	<b>48.38</b>	<b>68.50</b>
X	<b>Tax expense:</b>						
	(1) Current tax	(3.06)	(3.76)	(2.66)	(8.63)	(6.76)	(8.00)
	(2) Excess / (Short) Provision of Tax for prior year (Tax in respect of Earlier Year)	(0.09)	0.90	0.11	(0.09)	0.11	(0.003)
	(2) Deferred tax (Expense)/Revenue	4.12	(2.69)	(0.15)	(0.67)	(3.83)	(9.50)
XI	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>6.09</b>	<b>15.86</b>	<b>24.00</b>	<b>33.12</b>	<b>37.90</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	<b>Profit/(Loss) for the period before minority interest (XI + XIV)</b>	<b>6.09</b>	<b>15.86</b>	<b>24.00</b>	<b>33.12</b>	<b>37.90</b>	<b>51.00</b>
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	<b>Profit/(Loss) for the period (XV - XVI - XVII)</b>	<b>6.09</b>	<b>15.86</b>	<b>24.00</b>	<b>33.12</b>	<b>37.90</b>	<b>51.00</b>
XIX	<b>Net Profit from continuing operations for the period attributable to:</b>						
	(a) Shareholders of the company	6.09	15.86	24.00	33.12	37.90	51.00
	(b) Non controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
XX	<b>Other Comprehensive Income/(Expenses) (OCI)</b>						
	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>6.09</b>	<b>15.86</b>	<b>24.00</b>	<b>33.12</b>	<b>37.90</b>	<b>51.00</b>
XXII	<b>Paid up Equity Share capital (face value Rs 10 per share)</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
XXIII	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.20	0.53	0.80	1.10	1.26	1.70
	(b) Diluted	0.20	0.53	0.80	1.10	1.26	1.70
	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.20	0.53	0.80	1.10	1.26	1.70
	(b) Diluted	0.20	0.53	0.80	1.10	1.26	1.70

\* Applicable in the case of consolidated results.

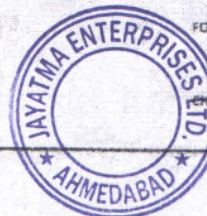
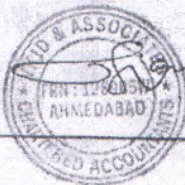
**NOTES:**

- 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 February, 2025.
- 2 The financial results for the quarter ended 31st December 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 : 12/02/2025

UDIN: 2512374Y1BMJH0H1267



FOR JAYATMA ENTERPRISES LIMITED

NIRAV K SHAH  
CHAIRMAN & MANAGING DIRECTOR  
DIN: 00397336