



# 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: Submission of Standalone Un-Audited Financial Results for the Quarter Ended on 30.09.2024 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 Second Quarter ended 30<sup>th</sup> September, 2024 were adopted, approved and taken on record at the meeting of the Board of Directors held on Tuesday, 12<sup>th</sup> November, 2024 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 Independent Auditors 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**

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


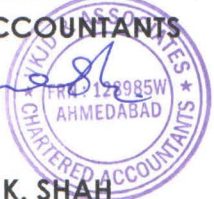
**TO THE BOARD OF DIRECTORS OF JAYATMA ENTERPRISES LIMITED**

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     | Total Comprehensive income for the period   | <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.

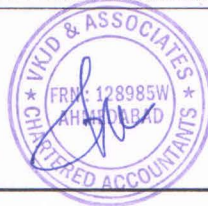
### NOTES:

- 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

# JAYATMA ENTERPRISES LIMITED

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CIN : L17110GJ1979PLC003355

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. | EQUITY AND LIABILITIES   |               |               |
| 1   | EQUITY   |               |               |
|     | (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   | LIABILITIES  |               |               |
|     | 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**

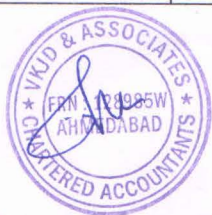
**CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30th September, 2024**

(Rs.In Lakhs)

| PARTICULARS  | Half Year Ended<br>30, September 2024 | Half Year Ended 30,<br>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

