



JAYATMA INDUSTRIES LIMITED

Regd. Office. : 4th Floor, 1, Laxminagar, Besides Naranpura Post Office, Naranpura, Ahmedabad-380013, Gujarat. (INDIA) Tel. : +91-79-27682700
Email : cs@jayatma.com • Website : www.jayatmaindustries.com • CIN: L17110GJ1983PLC006462

Date: 07th February, 2025

**To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001**

Scrip Code: 531323

Subject: Integrated Filing (Financial) for the quarter and nine months period ending December 31, 2024

Dear Sir/Madam,

Please find attached herewith the Integrated Filing (Financial) of Jayatma Industries Limited for the quarter and nine months period ending December 31, 2024.

This disclosure is being made in compliance with the SEBI Circular No. SEBI/HO/CFD/CFDPoD2/CIR/P/2024/185 dated December 31, 2024, read with Circular No. 20250102-4 issued by BSE Limited circular dated January 2, 2025.

A. FINANCIAL RESULT – **ATTACHED ANNEXURE A**

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. **NOT APPLICABLE**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **NOT APPLICABLE**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS: **NOT APPLICABLE**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone) (applicable only for Annual Filing i.e., 4th quarter) : **NOT APPLICABLE**

We request you to kindly take note of the above.

Thanking You,

**Yours Sincerely,
For, Jayatma Industries Limited**

**Nirav Shah
CEO& Director
DIN: 00397336**

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
Jayatma Industries Limited

We have reviewed the accompanying Statement of unaudited standalone financial results of Jayatma Industries Limited for the quarter ended 31 December 2024 ("the Statement") attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting". - ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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, 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, G M C A & CO.
Chartered Accountants
FRN: 109850W



Place: Ahmedabad
Date: 6th February, 2025


CA. Mitt S. Patel
Partner
Membership No: 163940
UDIN:25163940BMHBQI8772

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

(Rs. in lakhs except per share data)

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	
1	Income from Operations						
	(a) Revenue from operations	1012.60	247.04	900.61	1661.28	2727.75	2758.38
	(b) Other Income	5.37	10.80	48.84	29.08	109.75	300.04
	Total Income	1017.97	257.84	949.45	1690.35	2837.50	3058.42
2	Expenses						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	1322.66	433.96	452.69	1784.83	2225.91	3395.46
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-341.82	-232.36	449.11	-200.76	418.59	-750.94
	(d) Employee benefits expense	10.55	6.44	6.22	23.52	16.15	23.81
	(e) Finance Cost	20.34	16.02	24.43	70.75	115.35	149.94
	(f) Depreciation and amortization expense	13.26	13.26	12.49	39.78	31.09	51.96
	(g) Other expenses	4.64	33.23	4.07	16.18	25.35	179.30
	Total Expenses	1029.63	270.55	949.01	1734.30	2832.44	3049.53
3	Profit/(loss) before exceptional items and tax (1-2)	-11.66	-12.71	0.44	-43.95	5.06	8.89
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax (3-4)	-11.66	-12.71	0.44	-43.95	5.06	8.89
6	Tax Expense						
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.46
	(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	1.85
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	2.31
7	Profit / (Loss) for the period from continuing oprations (5-6)	-11.66	-12.71	0.44	-43.95	5.06	6.58
8	Profit (Loss) from discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax Expense of discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit (Loss) from discontinuing oprations (after tax)(8-9)	0.00	0.00	0.00	0.00	0.00	0.00
11	Other Comprehensive Income						
	A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive Income for the period	-11.66	-12.71	0.44	-43.95	5.06	6.58
13	Paid-up equity share capital (Face value of Rs. 10/- each)	615.30	615.30	615.30	615.30	615.30	615.30
14	Other Equity						615.76
15	Earnings Per Share (before extraordinary items) (not annualised):						
	(a) Basic	-0.19	-0.21	0.01	-0.71	0.08	0.11
	(b) Diluted	-0.19	-0.21	0.01	-0.71	0.08	0.11
16	Earnings Per Share (after extraordinary items) (not annualised):						
	(a) Basic	-0.19	-0.21	0.01	-0.71	0.08	0.11
	(b) Diluted	-0.19	-0.21	0.01	-0.71	0.08	0.11

Notes:

1. The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 6, 2025. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended December 31, 2024.

2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. Company operates in Textiles - Cotton, Yarn, Fabrics, etc.



For, JAYATMA INDUSTRIES LIMITED

Nirav K Shah
Director & CEO
DIN: 00397336

Date: 06/02/2025
Place : Ahmedabad