



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: 14th November, 2024

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

Scrip code: 531323

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 30th September, 2024 were adopted, approved and taken on record at the meeting of the Board of Directors held on Thursday, 14th November, 2024 at the 4th 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 Industries Limited**

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



GMCA & Co.

Chartered Accountants

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 financial results of Jayatma Industries Limited for the quarter ended 30.09.2024 attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide 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, G M C A & CO.
Chartered Accountants
FRN: 109850W



Place: Ahmedabad
Date: 14th November, 2024


CA. Mitt S. Patel
Partner
Membership No: 163940
UDIN: 24163940BKAEUQ5768

JAYATMA INDUSTRIES LIMITED

4th Floor, 1, Laxminagar Co-op Hou. Soc. Ltd., Besides Naranpura Post Office, Naranpura, Ahmedabad-380013

Website: www.jayatmaindustries.com, Mail us on: cs@jayatma.com, Ph. No: 07922107030/40

CIN: L17110GJ1903PLC000402

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024.

(Rs. In Lacs except per share data)

Particulars	Quarter Ended			Six Month 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
1 Income from Operations						
(a) Revenue from operations	247.04	401.63	650.00	648.07	1827.14	2758.38
(b) Other Income	10.00	69.97	43.31	80.77	60.91	300.64
Total Income	267.04	471.60	693.40	729.44	1888.05	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	433.00	28.21	634.40	462.17	1773.22	3395.46
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-232.30	373.42	-7.62	141.06	-30.52	-750.94
(d) Employee benefits expense	6.44	6.53	5.38	12.97	9.94	23.81
(e) Finance Cost	16.02	34.38	38.84	50.40	90.91	149.94
(f) Depreciation and amortisation expense	13.26	13.26	9.30	26.52	18.60	51.96
(g) Other expenses	33.23	35.38	11.63	68.61	21.28	179.30
Total Expenses	270.55	491.18	691.82	761.73	1883.43	3049.53
3 Profit/(loss) before exceptional items and tax (1-2)	-12.71	-19.58	1.58	-32.29	4.63	8.89
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	-12.71	-19.58	1.58	-32.29	4.63	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 operations (5-6)	-12.71	-19.58	1.58	-32.29	4.63	6.58
8 Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit (Loss) from discontinuing operations (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	-12.71	-19.58	1.58	-32.29	4.63	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
Earnings Per Share (before exceptional items) (not annualised):						
15 (a) Basic	-0.21	-0.32	0.03	-0.52	0.08	0.11
(b) Diluted	-0.21	-0.32	0.03	-0.52	0.08	0.11
Earnings Per Share (after exceptional items) (not annualised):						
16 (a) Basic	-0.21	-0.32	0.03	-0.52	0.08	0.11
(b) Diluted	-0.21	-0.32	0.03	-0.52	0.08	0.11

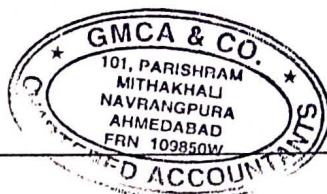
Notes:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 14, 2024. The Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Review Report does not contain any observation which could have an impact on the results for the quarter/year ended September 30, 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.

Date : 14/11/2024
Place : Ahmedabad



For, JAYATMA INDUSTRIES LIMITED

Nirav K Shah
Director & CEO
DIN: 00397336



JAYATMA INDUSTRIES LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs.in Lacs)

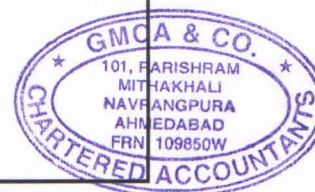
	Particulars	As at 30/09/2024	As at 31/03/2024
A	ASSETS		
1	Non-current Assets		
(a)	Property , Plant and Equipment	820.01	835.28
(b)	Other Intangible assets	-	-
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	Financial Assets :		
(i)	Investments	12.07	11.88
(ii)	Other Financial Assets	-	-
(ii)	Deferred tax assets (Net)	-	-
(iii)	Loans	22.69	26.81
(f)	Other non-current assets	-	-
	Sub-total - Non-current Assets	854.77	873.97
2	Current Assets		
(a)	Inventories	1,087.91	1,228.97
(b)	Financial Assets :		
(i)	Investments ©	-	-
(ii)	Trade Receivables	653.47	297.47
(iii)	Cash and Cash Equivalents	60.09	78.51
(iv)	Loans ©	-	-
(c)	Other current assets	364.10	258.42
	Sub-total - Current Assets	2,165.57	1,863.37
	TOTAL - ASSETS	3,020.34	2,737.34
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
(a)	Share Capital	615.30	615.30
(b)	Other Equity	583.46	615.76
	Sub-total - Equity	1,198.76	1,231.06
1	Liabilities		
	Non-current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	1,297.46	415.23
(ii)	Other Financial Liabilities	-	-
(b)	Deferred Tax Liabilities (Net)	69.38	69.38
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	1,366.84	484.61
2	Current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings ©	379.76	927.61
(ii)	Trade Payables	28.73	46.22
(iii)	Other Financial Liabilities ©	-	-
(b)	Provisions ©	46.25	47.31
(c)	Other Current Liabilities	-	0.53
	Sub-total - Current Liabilities	454.74	1,021.67
	TOTAL - EQUITY AND LIABILITIES	3,020.34	2,737.34

Date : 14/11/2024
Place : Ahmedabad



For, JAYATMA INDUSTRIES LIMITED

Nirav K Shah
Director & CEO
DIN: 00397336



JAYATMA INDUSTRIES LIMITED

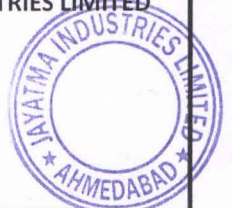
Cashflow Statement

(Rs.in Lacs)

Particulars		01-04-2024 to 30-09-2024	01-04-2023 to 31-03-2024
A	Cash flow from Operating Activities		
	Net Profit Before Tax	(32.29)	8.89
	Adjustments for:		
Add	Depreciation	26.52	51.96
Less	Interest Income		-
Add	Interest Expense	50.40	(0.32)
Add	Amount Written Back / Written Off.	-	149.94
Add	Loss on Sale of Assets	-	
	Operating Profit / (Loss) before Working Capital Changes	44.63	210.47
	Adjustments for:		
	Increase/(Decrease) in Trade Payables	(17.50)	(49.75)
	Increase/(Decrease) in Other Current Liabilities	(0.53)	(4.45)
	(Increase)/Decrease in Trade Receivables	(356.03)	1,956.57
	(Increase)/Decrease in Loans & Advances & Others	4.12	6.00
	Increase/(Decrease) in Borrowing (Non-Current)	882.23	224.41
	Increase/(Decrease) in Provisions	(1.06)	(138.30)
	(Increase)/Decrease in inventories	141.05	(750.94)
	(Increase)/Decrease in other current assets	(105.70)	(14.38)
	Cashflow generated from Operating Activities	591.21	1,439.64
	Income Tax Paid (Net of Refund)	-	-
	Net Cashflow generated from Operating Activities A	591.21	1,439.64
B	Cash flow from Investment Activities		
	Purchase of Property , Plant and Equipment	(11.26)	(360.04)
	Sale of Property , Plant and Equipment		-
	Changes in Investments	(0.19)	9.38
	Net Cashflow generated from Investments Activities B	(11.45)	(350.66)
C	Cash flow from Financiag Activities		
	Interest Expenses	(50.41)	(149.94)
	(Increase)/Decrease in Loans & Advances (Long Term)	-	-
	Interest Income	-	0.32
	Net Cashflow generated from Financing Activities C	(50.41)	(149.63)
	Net Change in Cash & Cash Equivalents (A+B+C)	529.42	939.35
	Opening Cash & Cash Equivalents	(849.09)	(1,788.44)
	Closing Cash & Cash Equivalents	(319.67)	(849.09)

For, JAYATMA INDUSTRIES LIMITED

Nirav K Shah
Director & CEO
DIN: 00397336



Date : 14/11/2024
Place : Ahmedabad

