



Date: 07<sup>th</sup> February, 2023

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 Third Quarter Ended on 31.12.2022 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, 2022 were adopted, approved and taken on record at the meeting of the

Board of Directors held on Tuesday, 07<sup>th</sup> February, 2023 at the 4<sup>th</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,

Sincerely,  
Jayatma Industries Limited

Kalyanbhai Shah  
Director

9207336

DIN: 00597336

Board of Directors  
Society  
with the

Kindly

Thank

Yours  
For, Ja

Nirav  
Direct  
DIN: 0



# G M C A & 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 standalone financial results of Jayatma Industries Limited for the quarter ended 31 December 2022 ("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.

*(Signature of CA. Mitt S. Patel)*

Place: Ahmedabad  
Date: 7<sup>th</sup> February, 2023

For, G M C A & CO.  
Chartered Accountants  
FRN: 109850W

*(Signature of CA. Mitt S. Patel)*  
CA. Mitt S. Patel  
Partner  
Membership No: 163940  
UDIN: 23163940BGPZGM7913

# JAYATMA INDUSTRIES LIMITED

4th Floor, 1, Laxminagar Co-op Hou. Soc.

Website: www.jayatma.com | Email: [info@jayatma.com](mailto:info@jayatma.com) | [www.jayatma.com](http://www.jayatma.com)

CIN: 270202 LLP0000046

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2022

(Rs. in Lakhs unless specified otherwise)

Particulars	Quarter Ended			Nine Months Ended		
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
Income from Operations						
Income from operations	182.08	381.23	2256.26	2566.86	11111.09	11111.09
Other Income	39.98	15.25	56.61	136.61	136.56	136.56
<b>Total Income</b>	<b>927.06</b>	<b>396.48</b>	<b>2324.87</b>	<b>3076.91</b>	<b>11751.65</b>	<b>15992.19</b>
Expenses						
Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of stock in trade	520.04	0.00	2091.29	2355.36	31125.78	1381.25
Change in inventories of FG, WIP and stock in trade	355.41	253.16	187.05	365.09	272.28	100.00
Depreciation and benefits expense	6.20	3.75	13.20	13.95	42.58	10.00
Finance Cost	15.93	22.52	22.44	66.67	75.79	100.00
Provision on and amortization expense	8.90	8.90	7.77	25.62	23.51	30.00
Other Expenses	17.74	106.84	87.65	287.96	225.35	421.25
<b>Total Expenses</b>	<b>924.22</b>	<b>395.18</b>	<b>2319.40</b>	<b>3068.71</b>	<b>11734.19</b>	<b>14956.02</b>
<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>2.84</b>	<b>1.30</b>	<b>5.47</b>	<b>8.20</b>	<b>17.47</b>	<b>36.17</b>
Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>Profit/(Loss) before tax (3-4)</b>	<b>2.84</b>	<b>1.30</b>	<b>5.47</b>	<b>8.20</b>	<b>17.47</b>	<b>36.17</b>
Tax Expense						
a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Tax Expenses</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>
<b>Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>2.84</b>	<b>1.30</b>	<b>5.47</b>	<b>8.20</b>	<b>17.47</b>	<b>26.77</b>
Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>Profit (Loss) from discontinuing operations (after tax)(8-9)</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>
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
<b>Other Comprehensive Income for the period</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>
<b>Total Comprehensive Income for the period</b>	<b>2.84</b>	<b>1.30</b>	<b>5.47</b>	<b>8.20</b>	<b>17.47</b>	<b>26.77</b>
Paid-up equity share capital (Face value of Rs. 10/- each)	615.30	615.30	615.30	615.30	615.30	615.30
Other Equity						598.85
<b>Earnings Per Share (before extraordinary items) (not annualised):</b>						
a) Basic	0.05	0.02	0.09	0.13	0.28	0.44
b) Diluted	0.05	0.02	0.09	0.13	0.28	0.44
<b>Earnings Per Share (after extraordinary items) (not annualised):</b>						
a) Basic	0.05	0.02	0.09	0.13	0.28	0.44
b) Diluted	0.05	0.02	0.09	0.13	0.28	0.44

**Notes:**

- 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 07, 2023. 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, 2022.
- 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.
- Company operates in Textiles - Cotton, Yarn, Fabrics, etc.

For, JAYATMA INDUSTRIES LIMITED

Nirav K Shah  
Director & CEO  
DIN: 00397336

Date: 07/02/2023  
Place: Ahmedabad