



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

Date: 17th May, 2025

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

Scrip code: 539005

Subject: Revised Financial Results & Outcome of Meeting of the Board of Director of the company held 15/05/2025.

Dear Sir/Madam,

We hereby inform the stock exchange that we are filing revised financial results due to a typographical error in the Financial Results page. The correction pertains to the amount of Deferred Tax for the year ended 31/03/2025. Please note that this revision impacts the reported Net Profit and Earnings Per Share (EPS). We request you to consider this outcome as approved in the recent Board Meeting and update your records accordingly.

There is no other change in the financial result submitted by us except as mentioned above.

Thanking You,

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

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



Date: 15th May, 2025

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

Scrip code: 539005

Subject: Outcome of Board Meeting held today on 15th May, 2025.

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on today i.e. 15th May, 2025 at 04:00 P.M. at 2nd Floor, 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad -380013, had considered the following matter:

1. Approval of Standalone Audited Financial Results for the Quarter and Year ended on 31st March, 2025 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with the Auditors Report are attached herewith.
2. The Board has arrived at the decision to withdraw the scheme of amalgamation.
The company remains committed to its growth and development plans and will explore alternative avenues for achieving its strategic objectives.
3. The Board has taken note on resignation of M/S VKJD& Associates, Chartered Accountant Ahmedabad with effect from 15th May,2025.

The Board Meeting started at 4:00 P.M. and ended on 5.30 P.M.

Thanking You,

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

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



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

15th May, 2025

To,
Department of Corporate Services
BSE Limited
25th Floor, P. J. Towers,
Dalal Street,
Fort, Mumbai- 400 001.

Security ID: JAYATMA
Security Code: 539005

DECLARATION

Dear Sir/Madam,

I, Nirav K. Shah, Chairman & Managing Director of Jayatma Enterprises Limited having its registered office at 2nd floor, 1, Laxminagar, Besides Naranpura Post Office, Naranpura, Ahmedabad – 380013, hereby declare that, the Statutory Auditors of the Company, M/s. VKJD & Associates, Chartered Accountants (FRN: 128985W) have issued an Audit Report with unmodified opinion on Audited Standalone Financial Results for the Quarter and Year ended on 31st March, 2025.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016.

For Jayatma Enterprises Limited

Nirav K. Shah
Chairman & Managing Director
DIN: 00397336



Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Annual Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone quarterly financial result of **JAYATMA ENTERPRISES LIMITED** (the company) for the quarter ended **31st March, 2025** and the Year Ended **31st March, 2025**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results for the Quarter and Year ended 31st March 2025:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of Net Loss and other comprehensive income and other financial information of the Company for the year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

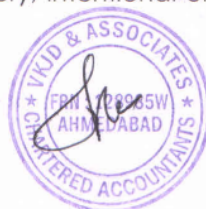
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.




Other Matters

The Statement includes the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figures up to 31 December, 2024, being the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion on the Statement is not modified in respect of this matter.

For, VKJD & ASSOCIATES

Chartered Accountants



**CA JIGNASHU SHAH
(PARTNER)**

MEM. NO. 117481

FIRM REG. NO. 128985W

UDIN: 25117481BMJHEC4633

PLACE: AHMEDABAD

DATE: 15/05/2025

JAYATMA ENTERPRISES LIMITED

Regd. office :- 2nd Floor, 1, Laxminagar Co-Op Hou Soc Ltd. Beside Naranpura Post Office, Naranpura, Ahmedabad-380013, Gujarat (India)

Website :- www.jayatmaenterprises.com : Mail us on :- cs@jayatma.com : Ph. No. :- 079 - 40227000

CIN : L17110GJ1979PLC003355

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2025

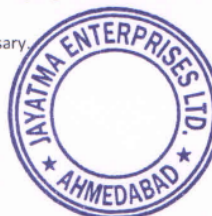
(Amount in lakhs)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2025 Audited	31.12.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
I	Revenue from operations	15.74	15.74	13.69	62.96	54.75
II	Other Income	9.04	3.55	22.25	62.41	110.74
III	Total Revenue (I + II)	24.78	19.29	35.94	125.37	165.49
IV	Expenses					
	a) Cost of materials consumed	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
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	d) Employee benefits expense	3.70	4.17	2.52	13.68	12.10
	e) Finance costs	0.52	0.57	0.75	2.42	2.33
	f) Depreciation and amortisation expense	2.04	2.06	2.05	8.21	6.69
	g) Other Expenses	31.83	7.36	10.50	71.86	75.87
	Total Expenses	38.09	14.17	15.82	96.17	97.00
V	Profit before exceptional and extraordinary items and tax (III - IV)	(13.31)	5.12	20.12	29.20	68.50
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)	(13.31)	5.12	20.12	29.20	68.50
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before tax (VII- VIII)	(13.31)	5.12	20.12	29.20	68.50
X	Tax expense:					
	(1) Current tax	(2.37)	(3.06)	(1.24)	(11.00)	(8.00)
	(2) Excess/(Short) Provision of Tax for Prior years (Tax in respect of Earlier year)	0.00	(0.09)	(0.11)	(0.087)	(0.00)
	(3) Deferred tax	8.58	4.12	(5.67)	7.91	(9.50)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	(7.09)	6.09	13.09	26.02	51.00
XII	Profit/(loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period before minority interest(XI + XIV)	(7.09)	6.09	13.09	26.02	51.00
XVI	Share of profit/(Loss) of associates*	0.00	0.00	0.00	0.00	0.00
XVII	Minority Interest *	0.00	0.00	0.00	0.00	0.00
XVIII	Profit (Loss) for the period (XV - XVI - XVII)	(7.09)	6.09	13.09	26.02	51.00
XIX	Net Profit from continuing operations for the period attributable to :					
	(a) Shareholders of the company	(7.09)	6.09	13.09	26.02	51.00
	(b) Non controlling interests	0.00	0.00	0.00	0.00	0.00
XX	Other Comprehensive Income/(Expenses) (OCI)			0.00	0.00	0.00
	Items that will not be reclassified to profit or loss in subsequent periods		0.00	0.00	0.00	0.00
XXI	Total Comprehensive income for the period	(7.09)	6.09	13.09	26.02	51.00
XXII	Paid up Equity Share capital (face value Re.10 per share)	300.00	300.00	300.00	300.00	300.00
XXIII	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic	(0.24)	0.20	0.44	0.87	1.70
	(b) Diluted	(0.24)	0.20	0.44	0.87	1.70
	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic	(0.24)	0.20	0.44	0.87	1.70
	(b) Diluted	(0.24)	0.20	0.44	0.87	1.70

* Applicable in the case of consolidated results.

NOTES:

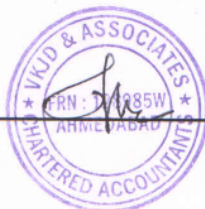
- 1 The Above audited Financial Results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their respective meetings held on **15th May, 2025**
- 2 The financial results for the quarter and year ended **31st March, 2025** have been audited by the Statutory 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.



For JAYATMA ENTERPRISES LIMITED

NIRAV K. SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN: 00397336

Place : Ahmedabad
Date : 15th May, 2025
UDIN: 25117481BMJHEC4633



JAYATMA ENTERPRISES LIMITED

Regd. office :- 2nd Floor, 1, Laxminagar Co-Op Hou Soc Ltd. Beside Naranpura Post Office, Naranpura, Ahmedabad-380013, Gujarat (India)

Website :- www.jayatmaenterprises.com : Mail us on :- cs@jayatma.com : Ph. No. :- 079 - 40227000

CIN : L17110GJ1979PLC003355

(Amount in Lakhs)

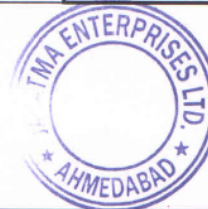
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2025

	Particulars	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
I	ASSETS		
1	Non current assets		
	(a) Property, Plant & Equipments	57.81	65.13
	(b) Capital Work in progress	0.00	0.00
	(c) Other intangible assets	0.00	0.00
	(d) Financial Assets		
	(i) Investment	0.03	0.03
	(ii) Other financial assets	12.48	11.81
	(e) Deferred tax assets (net)	0.00	0.00
	(f) Other non-current assets	0.00	0.00
	Total Non-current assets	70.31	76.97
2	Current assets		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments	705.35	706.79
	(ii) Trade receivables	0.10	0.07
	(iii) Cash and cash equivalents	7.17	8.41
	(iv) Other Financial assets	3.35	3.50
	(c) Current tax assets (net)	0.00	1.75
	(d) Other current assets	11.78	3.45
	Total Current assets	727.76	723.97
	TOTAL ASSETS	798.07	800.95
II	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	457.69	431.66
	Total Equity	757.69	731.66
2	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	8.80	19.13
	(ii) Other financial liabilities	10.00	10.00
	(b) Deferred tax liabilities (net)	3.53	11.44
	(c) Provisions	0.00	0.00
	(d) Other Non-current liabilities	0.00	0.00
	Total Non-current Liabilities	22.32	40.57
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	14.76	14.76
	(ii) Trade Payable		
	- Total Outstanding dues of Micro enterprises and small enterprises		0.00
	- Total Outstanding dues of Creditors other than Micro enterprises and small enterprises	0.23	1.33
	(iii) Other financial liabilities		0.00
	(b) Provisions	0.00	12.62
	(c) Other Current liabilities	2.47	0.00
	(d) Current Tax liabilities	0.59	0.00
	Total Current Liabilities	18.05	28.72
	TOTAL EQUITY AND LIABILITIES	798.07	800.95

Place : Ahmedabad

Date : 15th May, 2025

UDIN: 25117481BMJHEC4633



For JAYATMA ENTERPRISES LIMITED

NIRAV K SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN: 00397336

JAYATMA ENTERPRISES LIMITED

Regd. office :- 2nd Floor, 1, Laxminagar Co-Op Hou Soc Ltd. Beside Naranpura Post Office, Naranpura, Ahmedabad-380013, Gujarat (India)

Website :- www.jayatmaenterprises.com : Mail us on :- cs@jayatma.com : Ph. No. :- 079 - 40227000

CIN : L17110GJ1979PLC003355

AUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31.03.2025

(Amount in Lakhs)

PARTICULARS	2024-25		2023-24	
CASH FLOWS FROM OPERATING ACTIVITIES :				
PROFIT BEFORE TAX		29.20		68.50
Adjustments for :				
Dividend Income	(40.38)		(40.14)	
Depreciation	8.21		6.69	
Loss on sale of Property, Plant and Equipments			0.35	
Interest Paid	2.42		2.33	
Sundry Balance Written Off			-	
Interest Income	(0.79)	(30.55)	(1.82)	(32.59)
Operating Profit before Working Capital Changes		(1.35)		35.91
Adjustments for				
(Increase)/Decrease in Other Non current Financial assets	(0.66)		(0.57)	
(Increase)/Decrease in Trade Receivables	-0.04		-0.07	
(Increase)/Decrease in Other Financial assets	0.15		0.92	
(Increase)/Decrease in Other Current assets	(8.33)		1.85	
Increase/(Decrease) in Other Non current Liabilities	-		(0.61)	
Increase/(Decrease) in Trade Payables	(1.10)		(2.36)	
Increase/(Decrease) in Other Current Liabilities	(10.15)		0.58	
		(20.13)	-	(0.26)
CASH GENERATED FROM OPERATIONS		(21.48)		35.65
Income Tax/ TDS	(8.74)	(8.74)	(6.97)	
NET CASH GENERATED BY OPERATING ACTIVITIES		(30.22)		28.67
CASH FROM INVESTING ACTIVITIES :				
Purchase of Property, Plant and Equipments	(0.88)		(23.22)	
Sale of Property, Plant and Equipments	-		1.00	
Purchase /Sale of Current Investment	1.44		(50.37)	
Dividend Income	40.38		40.14	
Interest Income	0.79		1.82	
NET CASH FLOWS USED IN INVESTING ACTIVITIES		41.73		(30.63)
CASH FLOW FROM FINANCING ACTIVITIES :				
Proceeds from Issue of Share Capital/Convertible Warrants (Net of Expenses / Recovery of Expenses)	-		-	
Interest Paid	(2.42)		(2.33)	
Proceeds from long term borrowings	(10.33)		3.63	
Proceeds from short term borrowings	-		4.97	
NET CASH FLOWS USED IN FINANCING ACTIVITIES		(12.75)		6.26
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(1.24)		4.30
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		8.41		4.11
CASH AND CASH EQUIVALENTS AT THE CLOSE OF THE YEAR		7.17		8.41

1. For the purpose of Statement of Cash Flow, Cash and Cash Equivalents comprises the followings:

Particulars	As at	As at
	31.03.2025	31.03.2024
Cash on hand	5.25	4.58
Balance with Banks	1.92	3.83
	7.17	8.41

UDIN: 25117481BMJHEC4633

Place : Ahmedabad
Date : 15th May, 2025



For JAYATMA ENTERPRISES LIMITED

NIRAV K SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN: 00397336