



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: 26th May, 2022

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 Audited Financial Results for the Fourth Quarter/Year Ended on 31.03.2022 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

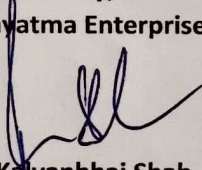
Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 it is hereby informed that the Standalone Audited Financial Results for the Fourth Quarter/Year ended 31st March, 2022 were adopted, approved and taken on record at the meeting of the Board of Directors held on Thursday, 26th May, 2022 at the 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad - 380013. The said Standalone Audited Financial Results along with the Audit Report are attached herewith.

Kindly take the same on your record.

Thanking You,

Yours Sincerely,
For, Jayatma Enterprises Limited


Nirav Kalyanbhai Shah
Managing Director
DIN: 00397336



Independent Auditor's Report (Unmodified Opinion) on Audited Standalone 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

INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the Standalone Financial Results of JAYATMA ENTERPRISES LIMITED

We have audited the accompanying standalone quarterly financial results of **JAYATMA ENTERPRISES LIMITED** (the company) for the quarter ended 31st March, 2022 and the year to date results for the year from 01st April, 2021 to 31st March, 2022, 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:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- 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 financial information of the Company for the year ended March 31, 2022.

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 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.



Responsibilities for the Standalone Financial Results

are prepared on the basis of the standalone annual financial statements. The Directors are responsible for the preparation and presentation of this true and fair view of the net loss and other comprehensive income in Indian Accounting Standards prescribed under Section 133 of the Act read with Accounting Standards Rules, 2015, as amended issued there under and as generally accepted in India and in compliance with Regulation 33 of the Board of Directors of the Company are responsible for maintenance of records in accordance with the provisions of the Act for safeguarding of the and for preventing and detecting frauds and other irregularities; selection of appropriate accounting policies; making judgments and estimates that are and the design, implementation and maintenance of adequate internal controls operating effectively for ensuring accuracy and completeness of the and the preparation and presentation of the statement that give a true and fair view from material misstatement, whether due to fraud or error, which have resulted in the preparation of the statement by the Directors of the Company, as required by the provisions of the Act.

Further, the Board of Directors of the Company are responsible for assessing the going concern of the Company, disclosing, as applicable, matters related to the going concern basis of accounting unless the Board of Directors of the Company or to cease operations, or has no realistic alternative but to continue as a going concern, disclose the going concern basis of accounting, and are also responsible for overseeing the Company's financial reporting process.

Responsibilities for the Audit of the Standalone Financial Results

We are also responsible for exercising independent professional judgment to obtain reasonable assurance about whether the standalone financial results are free from material misstatement, whether due to fraud or error, and to issue an audit opinion. Reasonable assurance is a high level of assurance, but is not a guarantee. An audit conducted in accordance with SAs will always detect a material misstatement. Misstatements can arise from fraud or error and are considered material if, in the aggregate, they could reasonably be expected to influence the economic decisions taken on the basis of these standalone financial results.

In accordance with SAs, we exercise professional judgment and maintain independence 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 sufficient appropriate evidence 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, because fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Designing 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.



used and the reasonableness of the accounting policies used and the reasonableness of the assumptions made by the Board of Directors.

In the absence of this Board of Directors' use of the going concern basis of the audit evidence obtained, whether a material uncertainty exists or not, there may still be 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 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 available up to the date of the audit. However, future events or conditions may develop that create a material uncertainty.

The standalone financial results are presented in the standalone financial statement, and the structure and context of the standalone financial results, and whether the financial results represent the underlying transactions and events in substance.

We have also discussed with governance regarding, among other matters, the audit findings, including any significant deficiencies identified during our audit. We have also communicated with governance with a statement that we have complied with the relevant independence requirements, and to communicate with them all matters that may reasonably be thought to bear on our independence, and any related safeguards.

The standalone financial results for the quarter ended 31st March, 2022, include the results for the quarter ended 31st March, 2022, and the results for the full financial year ended 31st March, 2022, up to the third quarter of the current financial year.

The standalone financial results have been prepared for the express purpose of being used for the purposes of the Company's shares are listed. These results should be read with the audited standalone financial statement of the Company for the year ended 31st March, 2022 on which we issued an unmodified audit opinion on 15/03/2022.

15/03/2022



15/03/2022

Amount in lakhs)

021

ed

48.21

48.12

96.33

0.00

0.00

0.00

11.25

0.92

3.43

40.20

55.80

40.53

0.00

40.53

0.00

40.53

6.30

0.23

5.13

29.33

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JAYATMA ENTERPRISES LIMITED

(Formally Known As Jayatma Spinners Limited)

Room, 1, Laxminagar Co-Op Hou Soc Ltd. Beside Naranpura Post Office, Naranpura, Ahmedabad-380013, Gujarat (India)

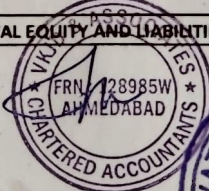
Website :- www.jayatmaenterprises.com : Mail us on :- cs@jayatma.com : Ph. No. :- 079 - 27682700

CIN : L17110GJ1979PLC003355

(Amt in Lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2022

Particulars	As at 31st March 2022 Audited	As at 31st March 2021 Audited
Equipments	52.98	58.41
Press	-	-
Tools	-	-
	-	-
	0.03	0.03
Assets	10.76	10.05
(net)	-	-
Assets		
Assets	63.76	68.49
	623.16	597.24
	-	0.70
Equivalents	7.58	13.09
Assets	3.86	1.36
(net)	-	0.08
	41.83	13.15
	676.42	625.61
TOTAL ASSETS	740.19	694.10
	300.00	300.00
	344.51	315.19
	644.51	615.19
	26.71	28.59
Liabilities	10.00	10.00
(s net)	7.36	4.53
	-	-
Liabilities	0.63	0.63
Liabilities	44.70	43.76
	-	-
Due of Micro enterprises and small enterprises	-	-
Due of Creditors other than Micro enterprises and small enterprises	5.75	11.72
Liabilities	-	-
	45.22	23.42
Assets	-	-
	50.97	35.15
TOTAL EQUITY AND LIABILITIES	740.19	694.10



For JAYATMA ENTERPRISES LIMITED

NIRAV K. SHAH
Chairman & Managing Director
DIN: 00397336

(India)

(in Lakhs)

21
40.53
(26.91)
13.62
(2.37)
11.25
(1.61)
9.64
(43.34)
37.47
3.78
9.31
13.09

