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: Outcome of Board Meeting held today on 26th May, 2022

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on today i.e. 26th May, 2022 at 04:00 P.M. at 1, Laxmi Nagar Co. Op. Society, Naranpura, Ahmedabad -380013, had considered the following matter:

1. Approval of Standalone Audited Financial Results for the Fourth Quarter and Year ended on 31st March, 2022 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with Audit Report (attached herewith)

The Board Meeting started at 04:00 P.M. and ended on 04:30 P.M.

Kindly acknowledge the receipt and update your website with the same.

Thanking You,

Yours Sincerely,
For, Jayatma Enterprises Limited

JAYATMA ENTERPRISES LTD. *AHMEDABAD*

Nirav Kalyanbhai Shah
Managing Director
DIN: 00397336

VKJD & ASSOCIATES
CHARTERED ACCOUNTANTS

808, Sears Trade Centre, Opp. Kochrab Ashram,
Near Paldi Cross Road, Paldi, Ahmedabad-380006.
Tel. (+91-79) 40099289 Tele-FAX: (079) 2658 2289
Website : www.ca-vkjd.com E-mail: ca.vkjd@yahoo.com

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 Opinion

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:

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 Section133 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 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 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.

…bilities for the Standalone Financial Results

…en prepared on the basis of the standalone annual financial statements. …f Directors are responsible for the preparation and presentation of this …rue and fair view of the net loss and other comprehensive income in …dian Accounting Standards prescribed under Section 133 of the Act read …Accounting Standards) Rules, 2015, as amended issued there under and …les generally accepted in India and in compliance with Regulation 33 of …e Board of Directors of the Company are responsible for maintenance of …cords in accordance with the provisions of the Act for safeguarding of the …nd for preventing and detecting frauds and other irregularities; selection …opriate accounting policies; making judgments and estimates that are …; and the design, implementation and maintenance of adequate internal …ere operating effectively for ensuring accuracy and completeness of the …vant to the preparation and presentation of the Statement that give a true …e from material misstatement, whether due to fraud or error, which have …se of preparation of the Statement by the Directors of the Company, as

…nt; the Board of Directors of the Company are responsible for assessing the …o continue as a going concern, disclosing, as applicable, matters related …sing the going concern basis of accounting unless the Board of Directors …the Company or to cease operations, or has no realistic alternative but to

…are also responsible for overseeing the Company's financial reporting

…for the Audit of the Standalone Financial Results

…tain reasonable assurance about whether the standalone financial results …n material misstatement, whether due to fraud or error, and to issue an …des our opinion. Reasonable assurance is a high level of assurance, but is …audit conducted in accordance with SAs will always detect a material …sists. Misstatements can arise from fraud or error and are considered …in the aggregate, they could reasonably be expected to influence the …ers taken on the basis of these standalone financial results.

…ccordance with SAs, we exercise professional judgment and maintain …oughout the audit. We also:

…risks of material misstatement of the standalone financial results, whether …esign and perform audit procedures responsive to those risks, and obtain …fficient and appropriate to provide a basis for our opinion. The risk of not …sstatement resulting from fraud is higher than for one resulting from error, …llusion, forgery, intentional omissions, misrepresentations, or the override

…ng of internal control relevant to the audit in order to design audit …propriate in the circumstances, but not for the purpose of expressing an …ness of the company's internal control.

ness of accounting policies used and the reasonableness of
Board of Directors.

ateness of the Board of Directors' use of the going concern basis of
e audit evidence obtained, whether a material uncertainty exists
tions that may cast significant doubt on the Company's ability to
n. If we conclude that a material uncertainty exists, we are required
ditor's report to the related disclosures in the financial results or, if such
e, to modify our opinion. Our conclusions are based on the audit
the date of our auditor's report. However, future events or conditions
e Company to cease to be a going concern.

entation, structure and content of the standalone financial results,
ing whether the financial results represent the underlying transactions
fair presentation.

e charged with governance regarding, among other matters, the
d the audit and significant audit findings, including any significant
that we identify during our audit. We also provide those charged
ed with governance with a statement that we have complied with
s regarding independence, and to communicate with them all
es that may reasonably be thought to bear on our independence,
d safeguards.

ncial results include the results for the quarter ended 31st March,
figure between the audited figures in respect of the full financial year
ted year to date figures up to the third quarter of the current financial
ch year.

results dealt with by this report has been prepared for the express
Stock Exchanges on which the Company's shares are listed. These
ould be read with the audited standalone financial statement of the
ded 31st March 2022 on which we issued an unmodified audit opinion
5/2022.

5/2022

t in lakhs)
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48.21
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96.33
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3.43
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JAYATMA ENTERPRISES LIMITED

(Formaly Known As Jayatma Spinners Limited)

loor, 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
uipments	52.98	58.41
gress	-	-
ts	-	-
	-	-
	0.03	0.03
sets	10.76	10.05
net)	-	-
sets		
ts	**63.76**	**68.49**
	623.16	597.24
	-	0.70
uivalents	7.58	13.09
ssets	3.86	1.36
et)	-	0.08
	41.83	13.15
	676.42	**625.61**
TOTAL ASSETS	**740.19**	**694.10**
s		
	300.00	300.00
	344.51	315.19
	644.51	**615.19**
	26.71	28.59
blities	10.00	10.00
s (net)	7.36	4.53
	-	-
ablities	0.63	0.63
lities	**44.70**	**43.76**
	-	-
dues of Micro enterprises and small enterprises	-	-
dues of Creditors other than Micro enterprises and small enterprises	5.75	11.72
lities	-	-
	45.22	23.42
es	-	-
	50.97	**35.15**
TOTAL EQUITY AND LIABILITIES	**740.19**	**694.10**

FRN 128985W AHMEDABAD CHARTERED ACCOUNTANTS

JAYATMA ENTERPRISES LTD. AHMEDABAD

For JAYATMA ENTERPRISES LIMITED

NIRAV K. SHAH
Chairman & Managing Director
DIN: 00397336

ndia)

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