



JAYATMA ENTERPRISES LIMITED

Regd. Office : 259, 3rd Floor, New Cloth Market, O/s Raipur Gate, Ahmedabad-380 002, Gujarat. (INDIA) Tel. : +91-79-22167030/40/41
Email : info@jayatmaenterprises.com • Website : www.jayatmaenterprises.com • CIN : L17110GJ1979PLC003355

Date: 10.02.2021

**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 Unaudited Financial Statements for the Quarter ended 31.12.2020 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

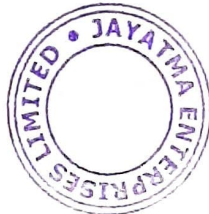
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 it is hereby informed that the Standalone Unaudited Financial Statements for the Quarter ended 31st December, 2020 were adopted, approved and taken on record at the meeting of the Board of Directors held on Wednesday, 10th February, 2021 at the 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad – 380013. The said Standalone Unaudited Financial Results along with the Limited Review Report are attached herewith.

Kindly take the same on your record.

Thanking You,

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

**Pratiti Patel,
Company Secretary**



LIMITED REVIEW REPORT OF INDEPENDENT AUDITORS ON UNAUDITED RESULTS

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

We have reviewed the accompanying statement of unaudited financial results of **Jayatma Enterprises Limited** ("The Company") for the quarter ended 31st December, 2020 and for the year to date from 01st April, 2020 to 31st December, 2020 ("The Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Financial Reporting ("Ind As 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 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 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed therein 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.



Emphasis of Matter Paragraph

We draw attention to Note 5 of the Statement, which describes the management assessment of uncertainties related to COVID-19 and its consequential impact including the recoverability of assets and operations of the Company.

Our conclusion is not modified in respect of this matter.

For, VKJD & ASSOCIATES
Chartered Accountants



CA JIGNASHU K. SHAH
PARTNER

M. NO. : 117481

FIRM REGI. NO. 128985W

UDIN:21117481AAAAAZ6886

Place: Ahmedabad

Date : 10th February, 2021

JAYATMA ENTERPRISES LIMITED

(FORMERLY KNOWN AS JAYATMA SPINNERS LIMITED)

Regd. office :- 259, 3rd Floor, New Cloth Market, O/s. Raipur Gate, Ahmedabad - 380 002, Gujarat (India)

Website :- www.jayatmaenterprises.com : Mail us on :- cs@jayatma.com : Ph. No. :- 079 - 22167030 / 40

CIN : L17110GJ1979PLC003355

STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED ON 31.12.2020

(Rupees in Lakhs)

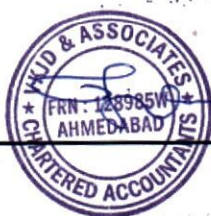
Sr. No.	Particulars	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019	31-03-2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	11.90	11.90	11.90	35.71	35.71	49.86
II	Other Income	12.81	10.76	7.53	42.91	23.62	27.88
III	Total Revenue (I + II)	24.71	22.66	19.43	78.61	59.32	77.74
IV	Expenses						
	a) Cost of materials consumed	0.00	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	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	0.00
	d) Employee benefits expense	4.03	2.53	3.00	8.52	7.70	10.61
	e) Finance costs	0.16	0.03	0.04	0.22	0.07	0.09
	f) Depreciation and amortisation expense	0.43	0.43	0.99	1.29	2.97	3.95
	g) Other Expenses	13.27	10.97	6.36	36.12	20.77	30.59
	Total Expenses	17.90	13.97	10.39	46.15	31.51	45.24
V	Profit before exceptional and extraordinary items and tax (III - IV)	6.81	8.70	9.04	32.47	27.81	32.50
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)	6.81	8.70	9.04	32.47	27.81	32.50
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before tax (VII- VIII)	6.81	8.70	9.04	32.47	27.81	32.50
X	Tax expense:						
	(1) Current tax	0.65	1.25	2.00	4.50	5.50	0.50
	(2) Deferred tax Expense/(Revenue)	1.33	-1.24	0.00	-0.47	0.80	-1.39
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	4.83	8.69	7.04	28.44	21.51	33.39
XII	Profit/(loss) from discontinuing operations before tax	0.00	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	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period before minority interest(XI + XIV)	4.83	8.69	7.04	28.44	21.51	33.39
XVI	Share of profit/(Loss) of associates*	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Profit (Loss) for the period (XV - XVI - XVII)	4.83	8.69	7.04	28.44	21.51	33.39
XIX	Net Profit from continuing operations for the period attributable to :						
	(a) Shareholders of the company	4.83	8.69	7.04	28.44	21.51	33.39
	(b) Non controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
XX	Other Comprehensive Income/(Expenses) (OCI)						
	Items that will not be reclassified to profit or loss in subsequent periods	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income/(Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
XXI	Total Comprehensive income for the period	4.83	8.69	7.04	28.44	21.51	33.39
XXII	Paid up Equity Share capital (face value Re.10 per share)	300.00	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	0.16	0.29	0.23	0.95	0.72	1.11
	(b) Diluted	0.16	0.29	0.23	0.95	0.72	1.11
	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.16	0.29	0.23	0.95	0.72	1.11
	(b) Diluted	0.16	0.29	0.23	0.95	0.72	1.11

* Applicable in the case of consolidated results.

NOTES:

- The Above Unaudited 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 10th February, 2021.
- The financial results for the quarter ended 31st December 2020 have been reviewed by the Statutory auditors of the Company and expressed an unmodified opinion.
- Figures of Revenue from Operation are shown net off GST, consequent to introduction of GST w.e.f. 01st July, 2017 and in accordance with Ind AS 18 on Revenue Recognition and Schedule III of the Companies Act, 2013, Revenue from operations are required to be shown net off GST.
- 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.
- The Outbreak of Coronavirus (COVID-19) pandemic globally and in India causes significant disturbance and slowdown economic activity. Operational activities undertaken by the Company were temporarily suspended during nationwide lockdown. Business operations are being resumed in line with directives of the authorities. The Company has considered internal and external source of the information up to the date of approval of the standalone financial results, in assessing the recoverability of its assets, liquidity, financial position and operation of the Company. The management has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions. The management expects to recover the carrying amount of its assets as on 31st December, 2020. The impact of COVID-19 may be different from that estimated on the date of approval of these financial statements. Such changes, if any, will be prospectively recognized. The management will continue to closely monitor amount of material changes to future economic conditions. Considering the uncertainty involved in estimating the impact of this pandemic, the future impact of this pandemic may be different from those estimated as on the date of approval of this standalone financial results. The uncertainty relating to improvement in economic activities may have an impact to the Company's operation in future. The results for the quarter and year to date are not comparable with those of the previous quarter and year to date of previous year for the reasons stated earlier.
- The Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.

Place : Ahmedabad
Date : 10th February, 2021



For JAYATMA ENTERPRISES LIMITED

NIRAV K SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN: 00397336