



**Date: 14<sup>th</sup> February, 2024**

**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 Un-Audited Financial Results for the Third Quarter Ended on 31.12.2023 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company in its meeting held today i.e. on Wednesday, February 14, 2024 from 11:00 A.M. to 12:15 P.M. at the Registered Office of the Company inter alia, has considered and approved following businesses:

1. Approval of Standalone Un-Audited Financial Results for the Quarter ended on 31<sup>st</sup> December, 2023 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with the Limited Review Report.
2. The Postal Ballot E-voting will start from 27<sup>th</sup> February, 2024 (Tuesday) 9:00 A.M. and it will end on 27<sup>th</sup> March, 2024. (Wednesday) 5:00 P.M.
3. Appointed Mr. Chintan K. Patel, Practicing Company Secretary, Ahmedabad, as the Scrutinizer, to scrutinize the entire e-voting process of Postal Ballot including remote e-voting in a fair and transparent manner.
4. Proposed the Appointment of Mr. Janak Gautambhai Nanavaty (DIN: 00472925) as, Independent Director of the Company for First term of 5 consecutive years' subject to the approval of Shareholders through Postal Ballot.
5. Proposed the Appointment of Mr. Pathik Shailesh Patwari (DIN: 02428297) as, Independent Director of the Company for First term of 5 consecutive years' subject to the approval of Shareholders through Postal Ballot.

The Board Meeting started at 11:00 A.M to 12:15 P.M.

Thanking You.

Yours faithfully,  
**For Jayatma Enterprises Limited**

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

**VKJD AND ASSOCIATES**  
Chartered Accountants



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OPP. KOCHRAB ASHRAM,  
NEAR PALDI CROSS ROAD,  
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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

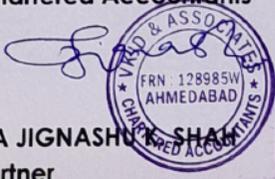
**TO THE BOARD OF DIRECTORS OF JAYATMA ENTERPRISES LIMITED**

We have reviewed the accompanying statement of unaudited financial results of Jayatma Enterprises Limited ("The Company") for the quarter ended 31st December 2023 ("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 there under 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 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.

**FOR, VKJD & ASSOCIATES**  
Chartered Accountants



**CA JIGNASHU K. SHAH**  
Partner

Mem. No. 117481

Firm Reg.No.128985W

UDIN: 24117481BKEGAZ1534

DATE: 14/02/2024

PLACE: Ahmedabad

# JAYATMA ENTERPRISES LIMITED

Regd. office :- 2nd Floor, 1, Laxminagar Co-op. Hou. Soc. Ltd., Beside Naranpura Post Office, Naranpura Ahmedabad - 380 013, Gujarat (India)  
 Website :- www.jayatmaenterprises.com : Mail us on :- cs@jayatma.com : Ph. No. :- 079 - 40227000  
 CIN : L17110GJ1979PLC003355

## STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTH ENDED ON 31.12.2023

Rs In Lakhs

Sr. No.	Particulars	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31-12-2023	30-09-2023	31-12-2022	31/12/2023	31/12/2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	13.69	13.69	13.69	41.06	41.06	54.75
II	Other income						
III	<b>Total Revenue (I + II)</b>	59.60	13.94	10.74	88.49	16.96	26.35
IV	<b>Expenses</b>	73.29	27.63	24.43	129.55	58.03	81.10
	a) Cost of materials consumed						
	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	0.00	0.00	0.00	0.00	0.00	0.00
	e) Finance costs	4.39	2.53	3.06	9.58	6.89	9.67
	f) Depreciation and amortization expense	0.70	0.41	0.53	1.58	1.70	2.19
	g) Other Expenses	1.92	1.36	1.35	4.64	4.07	5.43
	<b>Total Expenses</b>	39.54	12.24	9.45	65.37	17.61	30.45
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	46.55	16.54	14.39	81.17	30.27	47.74
VI	Exceptional items	26.73	11.09	10.03	48.38	27.76	33.36
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	0.00	0.00	0.00	0.00	0.00	0.00
VIII	Extraordinary items	26.73	11.09	10.03	48.38	27.76	33.36
IX	<b>Profit/(Loss) before tax (VII- VIII)</b>	0.00	0.00	0.00	0.00	0.00	0.00
X	<b>Tax expense:</b>	26.73	11.09	10.03	48.38	27.76	33.36
	(1) Current tax						
	(2) Excess / (Short) Provision of Tax for prior year (Tax in respect of Earlier Year)	(2.66)	(2.34)	(1.98)	(6.76)	(6.48)	(5.20)
	(2) Deferred tax (Expense)/Revenue	0.11	0.00	2.58	0.11	2.58	2.58
		(0.18)	(2.13)	(1.07)	(3.83)	3.81	5.42
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	24.00	6.61	9.56	37.90	27.66	36.16
XII	<b>Profit/(loss) from discontinuing operations before tax</b>	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	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period before minority interest(XI + XIV)	24.00	6.61	9.56	37.90	27.66	36.16
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)	24.00	6.61	9.56	37.90	27.66	36.16
XIX	<b>Net Profit from continuing operations for the period attributable to :</b>						
	( a ) Shareholders of the company	24.00	6.61	9.56	37.90	27.66	36.16
	( 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	<b>Total Comprehensive income for the period</b>	24.00	6.61	9.56	37.90	27.66	36.16
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	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.80	0.22	0.32	1.26	0.92	1.21
	(b) Diluted	0.80	0.22	0.32	1.26	0.92	1.21
	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.80	0.22	0.32	1.26	0.92	1.21
	(b) Diluted	0.80	0.22	0.32	1.26	0.92	1.21

\* 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 14th February, 2024.
  - The financial results for the quarter ended 31st December 2023 have been reviewed by the Statutory auditors of the Company and expressed an unmodified opinion.
  - 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 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 : 14/02/2024  
 UDIN: 24117481BKGAZ1534