



# JAYATMA INDUSTRIES LIMITED

Regd. Office. : 4th Floor, 1, Laxminagar, Besides Naranpura Post Office, Naranpura, Ahmedabad-380013, Gujarat. (INDIA) Tel. : +91-79-27682700  
Email : cs@jayatma.com • Website : www.jayatmaindustries.com • CIN: L17110GJ1983PLC006462

Date: 9<sup>th</sup> August, 2022

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

Scrip code: 531323

**Subject:** Submission of Standalone Un-Audited Financial Results for the First Quarter Ended on 30.06.2022 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 Un-Audited Financial Results for the First Quarter ended 30<sup>th</sup> June, 2022 were adopted, approved and taken on record at the meeting of the Board of Directors held on Tuesday, 9<sup>th</sup> August, 2022 at the 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad - 380013. The said Standalone Un-Audited Financial Results along with the Statutory Auditors review Report are attached herewith.

Kindly take the same on your record.

Thanking You,

Yours Sincerely,  
For, Jayatma Industries Limited

  
Nirav Kalyanbhai Shah  
CEO & Director.  
DIN: 00397336



**G M C A & Co.**

Chartered Accountants

**Limited review report on the Un-audited Standalone Financial Results for the quarter ended 30<sup>th</sup> June, 2022, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors,  
**Jayatma Industries Limited**  
Ahmedabad

We have reviewed the accompanying statement of Un-audited Standalone Financial Results of **Jayatma Industries Limited** ("the Company") for the quarter ended 30<sup>th</sup> June, 2022, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information performed by the Independent Auditor of 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 prepared in accordance with applicable accounting standards as notified under the Companies (India Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013, read with relevant rules issued thereunder 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad  
Date: 9<sup>th</sup> August, 2022



For, G M C A & CO.  
Chartered Accountants  
FRN: 109850W

*M. S. Patel*  
CA. Mitt S. Patel  
Partner  
Membership No: 163940  
UDIN: 22163940AOPKEN6903



**JAYATMA INDUSTRIES LIMITED**  
(Formerly Known as Santaram Spinners Limited)

Registered Office: 1, 4th Floor, Laxminagar Co-Op. Housing Society Ltd., Besides Naranpura Post Office, Naranpura,  
Ahmedabad - 380013, Gujarat, India

Website: www.jayatmaindustries.com, Mail us on: cs@jayatma.com, Ph. No: 07922167030/40

CIN : L17110GJ1983PLC006462

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022**

(Rs. in lakhs except per share data)

Particulars	Quarter Ended		Year Ended	
	30/06/2022	31/03/2022	30/06/2021	31/03/2022
	Unaudited	Audited	Unaudited	Audited
<b>1 Income from Operations</b>				
(a) Revenue from operations	1693.44	3205.18	6527.55	14818.28
(b) Other Income	59.93	35.35	66.43	173.91
<b>Total Income</b>	<b>1753.37</b>	<b>3240.53</b>	<b>6593.98</b>	<b>14992.19</b>
<b>2 Expenses</b>				
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	1789.36	3318.87	6654.68	14439.65
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-243.48	-329.61	-239.10	-77.33
(d) Employee benefits expense	4.01	5.02	7.18	20.59
(e) Finance Cost	28.22	44.65	33.89	120.44
(f) Depreciation and amortisation expense	7.82	7.77	7.87	31.28
(g) Other expenses	163.38	175.13	121.23	421.39
<b>Total Expenses</b>	<b>1749.31</b>	<b>3221.82</b>	<b>6585.75</b>	<b>14956.02</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>4.06</b>	<b>18.70</b>	<b>8.23</b>	<b>36.17</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax (3-4)</b>	<b>4.06</b>	<b>18.70</b>	<b>8.23</b>	<b>36.17</b>
<b>6 Tax Expense</b>				
(a) Current tax	0.00	11.95	0.00	11.95
(b) Deferred tax	0.00	-2.55	0.00	-2.55
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>9.40</b>	<b>0.00</b>	<b>9.40</b>
<b>7 Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>4.06</b>	<b>9.30</b>	<b>8.23</b>	<b>26.76</b>
<b>8 Profit (Loss) from discontinuing operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 Tax Expense of discontinuing operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10 Profit (Loss) from discontinuing operations (after tax)(8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11 Other Comprehensive Income</b>				
A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
<b>Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12 Total Comprehensive Income for the period</b>	<b>4.06</b>	<b>9.30</b>	<b>8.23</b>	<b>26.76</b>
<b>13 Paid-up equity share capital (Face value of Rs. 10/- each)</b>	<b>615.30</b>	<b>615.30</b>	<b>615.30</b>	<b>615.30</b>
<b>14 Other Equity</b>				<b>598.95</b>
<b>Earnings Per Share (before extraordinary items) (not annualised):</b>				
(a) Basic	0.07	0.15	0.13	0.43
(b) Diluted	0.07	0.15	0.13	0.43
<b>Earnings Per Share (after extraordinary items) (not annualised):</b>				
(a) Basic	0.07	0.15	0.13	0.43
(b) Diluted	0.07	0.15	0.13	0.43

**Notes:**

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on August 9, 2022. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended June 30, 2022.

2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. Company operates in wholesale trading of textiles, fabrics, yarn, household linen articles of clothing, floor coverings and tapestry, sports clothes.

Date : 09/08/2022  
Place : Ahmedabad



Nirav K Shah  
Director & CEO  
DIN: 00397336