



# 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: 14<sup>th</sup> November, 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 Second Quarter Ended on 30.09.2022 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

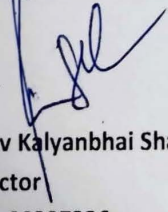
Dear Sir/Madam,

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 Second Quarter ended 30<sup>th</sup> September, 2022 were adopted, approved and taken on record at the meeting of the Board of Directors held on today, 14<sup>th</sup> November, 2022 at the 4<sup>th</sup> Floor, 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad - 380013. The said Standalone Un-Audited Financial Results along with the Independent Auditors review Report are attached herewith.

Kindly take the same on your record.

Thanking You,

Yours Sincerely,  
For, Jayatma Industries Limited

  
Nirav Kalyanbhai Shah  
Director  
DIN: 00397336



**Independent Auditor's Review Report on Standalone Unaudited 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 (as amended)**

To,  
The Board of Directors,  
Jayatma Industries Limited

We have reviewed the accompanying statement of unaudited financial results of Jayatma Industries Limited for the quarter ended 30.09.2022 attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide 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.



Place: Ahmedabad  
Date: 14<sup>th</sup> November, 2022

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

*Sp*  
CA. Mitt S. Patel  
Partner  
Membership No: 163940  
UDIN: 22163940BDAORP5658



# JAYATMA INDUSTRIES LIMITED

4th Floor, 1, Laxminagar Co-op Hou. Soc. Ltd., Besides Naranpura Post Office, Naranpura, Ahmedabad-380013

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CIN : L17110GJ1983PLC006462

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2022.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
(a) Revenue from operations	381.23	1693.44	2814.13	2074.67	9354.24	14818.28
(b) Other Income	15.25	59.93	18.68	75.18	72.55	173.91
<b>Total Income</b>	<b>396.48</b>	<b>1753.37</b>	<b>2832.81</b>	<b>2149.85</b>	<b>9426.79</b>	<b>14992.19</b>
<b>2 Expenses</b>						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	0.00	1789.36	2464.81	1789.36	9119.49	14439.65
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	253.16	-243.48	304.33	9.68	65.23	-77.33
(d) Employee benefits expense	3.75	4.01	12.19	7.76	19.38	20.59
(e) Finance Cost	22.52	28.22	19.46	50.74	53.35	120.44
(f) Depreciation and amortisation expense	8.90	7.82	7.87	16.72	15.74	31.28
(g) Other expenses	106.84	163.38	20.37	270.22	141.60	421.39
<b>Total Expenses</b>	<b>395.18</b>	<b>1749.31</b>	<b>2829.04</b>	<b>2144.49</b>	<b>9414.78</b>	<b>14956.02</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>1.30</b>	<b>4.06</b>	<b>3.77</b>	<b>5.36</b>	<b>12.00</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>0.00</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax (3-4)</b>	<b>1.30</b>	<b>4.06</b>	<b>3.77</b>	<b>5.36</b>	<b>12.00</b>	<b>36.17</b>
<b>6 Tax Expense</b>						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	11.95
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-2.55
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.40</b>
<b>7 Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>1.30</b>	<b>4.06</b>	<b>3.77</b>	<b>5.36</b>	<b>12.00</b>	<b>26.77</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>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>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>0.00</b>	<b>0.00</b>
<b>11 Other Comprehensive Income</b>						
<b>A(i) Items that will not be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.00</b>
<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>B (i) Items that will be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ii) Income tax relating to items that will be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<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>0.00</b>	<b>0.00</b>
<b>12 Total Comprehensive Income for the period</b>	<b>1.30</b>	<b>4.06</b>	<b>3.77</b>	<b>5.36</b>	<b>12.00</b>	<b>26.77</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>615.30</b>	<b>615.30</b>
<b>14 Other Equity</b>						<b>598.95</b>
<b>15 Earnings Per Share (before exceptional items) (not annualised):</b>						
(a) Basic	0.02	0.07	0.06	0.09	0.20	0.44
(b) Diluted	0.02	0.07	0.06	0.09	0.20	0.44
<b>16 Earnings Per Share (after exceptional items) (not annualised):</b>						
(a) Basic	0.02	0.07	0.06	0.09	0.20	0.44
(b) Diluted	0.02	0.07	0.06	0.09	0.20	0.44

### 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 November 14, 2022. The Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Review Report does not contain any observation which could have an impact on the results for the quarter/year ended September 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 Textiles - Cotton, Yarn, Fabrics, etc.

Date : 14/11/2022  
Place : Ahmedabad



For JAYATMA INDUSTRIES LIMITED

Nirav K Shah  
Director & CEO  
DIN: 00397336



# JAYATMA INDUSTRIES LIMITED

## STATEMENT OF ASSETS AND LIABILITIES

		(Rs.in Lacs)	
	Particulars	As at 30/09/2022	As at 31/03/2022
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
(a)	Property , Plant and Equipment	426.80	404.18
(b)	Other Intangible assets	-	-
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	<b>Financial Assets :</b>	-	-
(i)	Investments	20.51	20.51
(ii)	Other Financial Assets	-	-
(ii)	Deferred tax assets (Net)	-	-
(iii)	Loans	31.55	31.55
(f)	Other non-current assets	-	-
	<b>Sub-total - Non-current Assets</b>	<b>478.87</b>	<b>456.24</b>
<b>2</b>	<b>Current Assets</b>		
(a)	Inventories	568.65	578.33
(b)	<b>Financial Assets :</b>		
(i)	Investments ©	-	-
(ii)	Trade Receivables	774.52	1,532.89
(iii)	Cash and Cash Equivalents	1,075.09	12.19
(iv)	Loans ©	-	-
(c)	Other current assets	176.78	320.84
	<b>Sub-total - Current Assets</b>	<b>2,595.04</b>	<b>2,444.25</b>
	<b>TOTAL - ASSETS</b>	<b>3,073.91</b>	<b>2,900.50</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Funds</b>		
(a)	Share Capital	615.30	615.30
(b)	Other Equity	604.38	598.95
	<b>Sub-total - Equity</b>	<b>1,219.68</b>	<b>1,214.25</b>
<b>1</b>	<b>Liabilities</b>		
	<b>Non-current Liabilities</b>		
(a)	<b>Financial Liabilities :</b>		
(i)	Borrowings	236.58	258.91
(ii)	Other Financial Liabilities	-	-
(b)	Deferred Tax Liabilities (Net)	69.52	69.52
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>306.11</b>	<b>328.43</b>
<b>2</b>	<b>Current Liabilities</b>		
(a)	<b>Financial Liabilities :</b>		
(i)	Borrowings ©	1,352.09	1,098.19
(ii)	Trade Payables	81.97	179.49
(iii)	Other Financial Liabilities ©	-	-
(b)	Provisions ©	114.06	76.11
(c)	Other Current Liabilities	-	4.03
	<b>Sub-total - Current Liabilities</b>	<b>1,548.12</b>	<b>1,357.81</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,073.91</b>	<b>2,900.50</b>

Date : 14/11/2022  
Place : Ahmedabad



For JAYATMA INDUSTRIES LIMITED

Nirav K Shah  
Director & CEO  
DIN: 00397336



**JAYATMA INDUSTRIES LIMITED**  
**Cashflow Statement**

(Rs.in Lacs)

Particulars		01-04-2022 to 30-09-2022	01-04-2021 to 30-09-2021
<b>A</b>	<b>Cash flow from Operating Activities</b>		
	Net Profit Before Tax		
	Adjustments for:	5.36	12.00
Add	Depreciation		
Less	Interest Income	16.72	15.74
Add	Interest Expense	(8.62)	(0.28)
Add	Amount Written Back / Written Off.	50.74	53.35
Add	Loss on Sale of Assets	-	2.01
		-	-
	Operating Profit / (Loss) before Working Capital Changes	64.20	82.83
	Adjustments for:		
	Increase/(Decrease) in Trade Payables	(97.51)	(392.49)
	Increase/(Decrease) in Other Current Liabilities	(4.03)	(15.74)
	(Increase)/Decrease in Trade Receivables	758.37	955.57
	(Increase)/Decrease in Loans & Advances & Others	-	31.05
	Increase/(Decrease) in Borrowing (Non-Current)	(22.33)	(49.23)
	Increase/(Decrease) in Provisions	37.95	26.57
	(Increase)/Decrease in inventories	9.68	65.24
	(Increase)/Decrease in other current assets	144.13	49.05
	<b>Cashflow generated from Operating Activities</b>	<b>890.46</b>	<b>752.84</b>
	Income Tax Paid ( Net of Refund)	-	-
	<b>Net Cashflow generated from Operating Activities A</b>	<b>890.46</b>	<b>752.84</b>
<b>B</b>	<b>Cash flow from Investment Activities</b>		
	Purchase of Property , Plant and Equipment	(41.10)	-
	Sale of Property , Plant and Equipment	1.75	-
	Changes in Investments	-	(14.42)
	<b>Net Cashflow generated from Investments Activities B</b>	<b>(39.35)</b>	<b>(14.42)</b>
<b>C</b>	<b>Cash flow from Financiag Activities</b>		
	Interest Expenses	(50.74)	(53.35)
	(Increase)/Decrease in Loans & Advances (Long Term)	-	-
	Interest Income	8.62	0.28
	<b>Net Cashflow generated from Financing Activities C</b>	<b>(42.12)</b>	<b>(53.07)</b>
	<b>Net Change in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>809.00</b>	<b>685.35</b>
	Opening Cash & Cash Equivalents	(1,085.99)	(1,020.61)
	<b>Closing Cash &amp; Cash Equivalents</b>	<b>(276.99)</b>	<b>(335.26)</b>

Date : 14/11/2022  
Place : Ahmedabad



For, JAYATMA INDUSTRIES LIMITED

Nirav K Shah  
Director & CEO  
DIN: 00397336