

JAYATMA ENTERPRISES LIMITED

(Formerly Known As JAYATMA SPINNERS LIMITED)

CIN: L17110GJ1979PLC003355; Email Id: cs@jayatma.com

REG OFFICE: 259 3rd FLOOR, NEW CLOTH MARKET OUTSIDE RAIPUR GATE AHMEDABAD GJ 380002 IN

Date: 9th November, 2020

To,
BSE Limited

Subject: Submission of Unaudited Financial Statements for the Quarter and Half Year ended as on 30.09.2020 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

Ref.: Jayatma Enterprises Limited

Scrip Code: 539005

Dear Sir/Ma'am,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 it is hereby informed that the Unaudited Financial Statements of the Company for the Quarter and Half Year ended 30th September, 2020 were adopted, approved and taken on record at the meeting of the Board of Directors held on Monday, 9th November, 2020 at the 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad – 380013. The said Unaudited Financial Results along with the Limited Review Report are attached herewith.

Kindly take the same on your record.

Thanking You,

For, Jayatma Enterprises Limited

NIRAV
KALYANBHAI
SHAH

Nirav Shah,
Chairman & Managing Director
DIN: 00397336

Digital signed by NIRAV KALYANBHAI SHAH
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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 30th September, 2020 and for the year to date from 01st April, 2020 to 30th September, 2020 ("The Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The Statement 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 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.

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, KEYUR BAVISHI & Co.
Chartered Accountants
F.R.N.: 131191W



Keyur Bavishi
(CA KEYUR D. BAVISHI)
(PROPRIETOR)
(M. NO. : 136571)

UDIN : 20136571AAAAEM9828

Place: Ahmedabad

Date : 09th November, 2020

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

CIN : L17110GJ1979PLC003355

STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2020

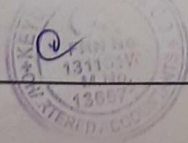
Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations						
II	Other Income	11.90	11.90	11.90	23.81	23.81	49.86
III	Total Revenue (I + II)	10.76	19.34	10.11	30.10	16.08	27.88
IV	Expenses	22.66	31.24	22.02	53.91	39.89	77.74
	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	2.53	1.96	2.56	4.49	4.70	10.61
	e) Finance costs	0.03	0.02	0.00	0.05	0.03	0.09
	f) Depreciation and amortisation expense	0.43	0.43	0.99	0.86	1.98	3.95
	g) Other Expenses						
	Total Expenses	10.97	11.87	7.96	22.84	14.41	30.59
V	Profit before exceptional and extraordinary items and tax (III - IV)	13.97	14.28	11.51	28.25	21.12	45.24
VI	Exceptional items	8.70	16.96	10.50	25.66	18.76	32.50
VII	Profit before extraordinary items and tax (V - VI)	0	0.00	0	0.00	0.00	0.00
VIII	Extraordinary items	8.70	16.96	10.50	25.66	18.76	32.50
IX	Profit/(Loss) before tax (VII- VIII)	0	0.00	0	0.00	0.00	0.00
X	Tax expense:	8.70	16.96	10.50	25.66	18.76	32.50
	(1) Current tax						
	(2) Deferred tax Expense/(Revenue)	1.25	2.60	2.00	3.85	3.50	0.50
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	-1.24	-0.56	0.40	-1.80	0.80	-1.39
XII	Profit/(loss) from discontinuing operations before tax	8.69	14.92	8.10	23.61	14.46	33.39
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)	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Share of profit/(Loss) of associates*	8.69	14.92	8.10	23.61	14.46	33.39
XVII	Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Profit (Loss) for the period (XV - XVI - XVII)	0.00	0.00	0.00	0.00	0.00	0.00
XIX	Net Profit from continuing operations for the period attributable to:	8.69	14.92	8.10	23.61	14.46	33.39
	(a) Shareholders of the company	8.69	14.92	8.10	23.61	14.46	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	8.69	14.92	8.10	23.61	14.46	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	0.29	0.50	0.27	0.79	0.48	1.11
	(b) Diluted	0.29	0.50	0.27	0.79	0.48	1.11
	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.29	0.50	0.27	0.79	0.48	1.11
	(b) Diluted	0.29	0.50	0.27	0.79	0.48	1.11

* Applicable in the case of consolidated results.

NOTES:

- 1 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 09th November, 2020.
- 2 The financial results for the quarter ended 30th September 2020 have been reviewed by the Statutory auditors of the Company and expressed an unmodified opinion.
- 3 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.
- 4 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.
- 5 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 30th September, 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
- 6 The Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.

Place : Ahmedabad
Date : 09.11.2020



For JAYATMA ENTERPRISES LIMITED

NIRAV K SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN: 00397398

JAYATMA ENTERPRISES LIMITED

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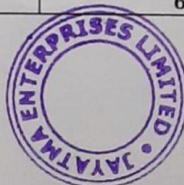
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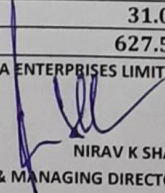
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2020

(Amt.In lakhs)

I	Particulars	30/09/2020	31/03/2020
		Unaudited	Audited
1	Non Current Assets		
	(a) Property, Plant & Equipments	15.26	16.12
	(b) Capital Work-in-progress	0.00	0.00
	(c) Other intangible assets		
	(d) Financial Assets		
	(i) Investment	0.03	0.03
	(ii) Other financial assets	10.56	10.29
	(c) Deferred tax assets (net)	2.40	0.59
	(e) Other non-current assets	0.00	0.00
	Total Non-current assets	28.25	27.03
2	Current assets		
	(a) Inventories	0.00	0.00
	(b) Financial Assets		
	(i) Investments	564.62	568.37
	(ii) Trade receivables	0.00	0.00
	(iii) Cash and cash equivalents	1.18	9.31
	(iv) Other Financial assets	53.96	6.47
	(c) Current tax assets (net)	0.00	0.00
	(d) Other current assets	20.44	16.40
	Total Current assets	640.20	600.54
	Total Assets	668.45	627.57
II.	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	309.48	285.86
	Total Equity	609.48	585.86
2	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	0.00	0.00
	(i) Other financial liabilities	10.00	10.00
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Provisions	0.00	0.00
	(d) Other Non-current liabilities	0.61	0.61
	Total Non-current Liabilities	10.61	10.61
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5.95	0.00
	(ii) Trade Payable	11.72	11.72
	(i) Other financial liabilities	0.00	1.04
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Provisions	3.85	0.50
	(d) Other Current liabilities	26.83	17.83
	Total Current Liabilities	48.36	31.09
	Total	668.45	627.57



For JAYATMA ENTERPRISES LIMITED


NIRAV K SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN: 00397398

Place: Ahmedabad

Date: 09.11.2020

JAYATMA ENTERPRISES LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30th September, 2020

(Rs.)

PARTICULARS	Half Year Ended 30,september 2020	Half Year Ended 30,september 2019
CASH FLOWS FROM OPERATING ACTIVITIES :		
Net Profit before tax as per Profit & Loss Account	25.66	18.76
Adjustment for :		
Dividend Income	-19.30	-15.81
Interest Income	0.00	0.00
Depreciation	0.86	1.98
Profit on Sale of Assets	0.00	0.00
Loss on Sale of Assets	0.00	0.00
Fair Value through Profit and Loss Account	-10.50	0.00
Interest paid	0.05	0.03
	-28.90	-13.80
Operating Profit before Working Capital Changes	-3.24	4.97
Change in Working Capital		
Adjustment for		
(Increase)/Decrease in operating assets		
Inventories	0.00	0.00
Trade Receivables	0.00	0.00
Loans & Advances & Others	-2.97	-3.16
Increase/(Decrease) in operating liabilities		
Trade Payables	0.00	3.00
Other Liabilities	7.96	-1.63
	4.99	-1.79
CASH FLOW FROM OPERATION	1.76	3.18
Income Tax/TDS paid (Net off Refund)	-0.91	0.00
NET CASH GENERATED BY OPERATING ACTIVITIES	0.85	3.18
CASH FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	0.00	0.00
Sale of Fixed Assets	0.00	0.00
Purchase of Investment	-19.30	-15.81
Sale of Investments	37.00	0.00
Dividend Income	19.30	15.81
Interest Income	0.00	0.00
	37.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	-0.05	-0.03
Loans and Advances given	-51.88	
Proceeds from Secured Loans	0.00	0.00
Proceeds from Unsecured Loans	5.00	0.00
	-46.93	-0.03
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	-9.08	3.15
CASH & CASH EQUIVALENTS AT THE BEGIN. OF THE PERIOD	9.31	14.28
CASH & CASH EQUIVALENTS AT THE CLOSE OF THE PERIOD	0.22	17.43

for the purpose of statement of Cash Flow , Cash and Cash Equivalent comprises of Following :

	As at 30.09.2020	As at 30.09.2019
Cash and Cash Equivalent	1.18	17.43
Less : Working Capital	0.95	0
	0.22	17.43

Place: Ahmedabad
Date: 9.11.2020



For JAYATMA ENTERPRISES LIMITED

NIRAV K SHAH
Chairman and Managing Director
DIN: 00397398