



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: 12.11.2019

To,
The Manager Listing,
The Bombay Stock Exchange Limited
P.J. Tower,
Dalal Street Fort,
Mumbai - 400 001

Dear Sir/Madam,

SUBJECT: SUBMISSION OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AS ON 30.09.2019 AND DISCLOSURE PURSUANT TO REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015.

REF : JAYATMA ENTERPRISES LIMITED

SCRIP CODE : 539005

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Unaudited results for the quarter ended 30th September, 2019 were adopted, approved and taken on record at the meeting of the Board of Directors held on Tuesday, 12th November, 2019 at the 1, Laxminagar 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,


Hardik Joshi,
Company Secretary & Compliance Officer
Membership No.: 58557



Encl : Unaudited financial results along with Limited Review Report.



LIMITED REVIEW REPORT OF INDEPENDENT AUDITORS ON UNAUDITED RESULTS

To Board of Directors
Jayatma Enterprises Limited

1. We have reviewed the unaudited financial results of **Jayatma Enterprises Limited** ("the Company") for quarter ended on **30th September, 2019** which are included in the accompanying Statement' has been prepared by the Company pursuant to the Regulation 33 of SEBI (the Listing Obligation and Disclosure Requirements) Regulation, 2015(the Listing Regulation ,2015) which has been initialed by us for identification purpose. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 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.
3. 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 Indian accounting standards (Ind-AS) 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, KEYUR BAVISHI & CO.
CHARTERED ACCOUNTANTS
FRN: 131191W

PROPRIETOR
CA KEYUR D. BAVISHI
M. NO.: 136571

UDIN: 19136571A AAA E H 6 1 2 9



PLACE: AHMEDABAD
DATE: 12th November, 2019

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 ENDED 30.09.2019

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	11.90	11.90	12.14	23.81	24.04	47.85
II	Other Income	10.11	5.97	5.13	16.08	8.48	29.31
III	Total Revenue (I + II)	22.02	17.87	17.27	39.89	32.52	77.16
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	0.24	0.00	0.24	0.24
	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	2.56	2.14	1.85	4.70	3.12	4.95
	e) Finance costs	0.00	0.03	0.02	0.03	0.07	0.09
	f) Depreciation and amortisation expense	0.99	0.99	0.90	1.98	1.89	3.98
	g) Other Expenses	7.96	6.45	5.78	14.41	11.09	38.40
	Total Expenses	11.51	9.61	8.79	21.12	16.41	47.66
V	Profit before exceptional and extraordinary items and tax (III - IV)	10.50	8.26	8.48	18.76	16.11	29.51
VI	Exceptional items	0	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)	10.50	8.26	8.48	18.76	16.11	29.51
VIII	Extraordinary items	0	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before tax (VII - VIII)	10.50	8.26	8.48	18.76	16.11	29.51
X	Tax expense:						
	(1) Current tax	2.00	1.50	2.00	3.50	3.60	-0.10
	(2) Deferred tax Expense/(Revenue)	0.40	0.40	0.39	0.80	0.20	2.30
XI	Profit (Loss) for the period from continuing operations (VII - VIII)	8.10	6.36	6.09	14.46	12.31	27.31
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)	8.10	6.36	6.09	14.46	12.31	27.31
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)	8.10	6.36	6.09	14.46	12.31	27.31
XIX	Net Profit from continuing operations for the period attributable to:						
	(a) Shareholders of the company	8.10	6.36	6.09	14.46	12.31	27.31
	(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	8.10	6.36	6.09	14.46	12.31	27.31
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	0.27	0.21	0.20	0.48	0.41	0.91
	(b) Diluted	0.27	0.21	0.20	0.48	0.41	0.91
	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.27	0.21	0.20	0.48	0.41	0.91
	(b) Diluted	0.27	0.21	0.20	0.48	0.41	0.91

* 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 12th November, 2019.
- The financial results for the quarter ended 30th September 2019 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 Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.

Place : Ahmedabad
Date : 12.11.2019



For JAYATMA ENTERPRISES LIMITED

NIRAV K SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN: 00397398

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2019

		(Amt. In lakhs)	
	Particulars	30/09/2019	31/03/2019
I	Assets		
1	Non Current Assets		
	(a) Property, Plant & Equipments	18.09	20.07
	(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	0.00	0.00
	(c) Deferred tax assets (net)	0.00	0.00
	(e) Other non-current assets	0.00	0.00
	Total Non-current assets	18.12	20.10
2	Current assets		
	(a) Inventories	0.00	0.00
	(b) Financial Assets		
	(i) Investments	552.02	536.21
	(ii) Trade receivables	1.14	1.14
	(iii) Cash and cash equivalents	17.43	14.28
	(iv) Other Financial assets	4.75	5.94
	(c) Current tax assets (net)	0.00	0.00
	(d) Other current assets	16.42	12.07
	Total Current assets	591.76	569.64
	Total	609.88	589.74
II.	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	266.95	252.48
	Total Equity	566.95	552.48
2	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	1.55	8.25
	(i) Other financial liabilities	10.00	10.00
	(b) Deferred tax liabilities (net)	1.59	0.79
	(c) Provisions	0.00	0.00
	(d) Other Non-current liabilities	0.61	0.61
	Total Non-current Liabilities	13.75	19.65
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payable	14.72	11.72
	(i) Other financial liabilities	0.00	0.07
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Provisions	3.50	0.37
	(d) Other Current liabilities	10.96	5.45
	Total Current Liabilities	29.18	17.61
	Total	609.88	589.74

For JAYATMA ENTERPRISES LIMITED


 NIRAV K SHAH
 CHAIRMAN & MANAGING DIRECTOR
 DIN: 00397398

Place: Ahmedabad
Date: 12-11-2019



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CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30.09.2019

(Rs.)

PARTICULARS	Half Year Ended 30,september 2019	Half Year Ended 30,september 2018
CASH FLOWS FROM OPERATING ACTIVITIES :		
Net Profit before tax as per Profit & Loss Account	18.76	16.11
Adjustment for :		
Dividend Income	-15.81	-5.09
Interest Income	0.00	0.00
Depreciation	1.98	1.89
Profit on Sale of Assets	0.00	0.00
Loss on Sale of Assets	0.00	0.00
Profit on Sale of Investments	0.00	0.00
Interest paid	0.03	0.07
Operating Profit before Working Capital Changes	4.97	12.98
Change in Working Capital		
Adjustment for		
(Increase)/Decrease in operating assets		
Inventories	0.00	0.00
Trade Receivables	0.00	-0.29
Loans & Advances & Others	-3.16	1.05
Increase/(Decrease) in operating liabilities		
Trade Payables	3.00	0.00
Other Liabilities	-1.63	-1.93
CASH FLOW FROM OPERATION	3.18	11.81
Income Tax paid (Net off Refund)	0.00	0.00
NET CASH GENERATED BY OPERATING ACTIVITIES	3.18	11.81
CASH FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	0.00	0.00
Sale of Fixed Assets	0.00	0.00
Purchase of Investment	-15.81	-7.21
Sale of Investments	0.00	0.00
Dividend Income	15.81	5.09
Interest Income	0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	-0.03	-0.07
Proceeds from Secured Loans	0.00	0.00
Proceeds from Unsecured Loans	0.00	-0.03
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	3.15	9.62
CASH & CASH EQUIVALENTS AT THE BEGIN. OF THE YEAR	14.28	36.72
CASH & CASH EQUIVALENTS AT THE CLOSE OF THE YEAR	17.43	46.34

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

	As at 30.09.2019	As at 30.09.2018
Cash and Cash Equivalent	17.43	46.34
Less : Working Capital	0	0
	17.43	46.34

Place: Ahmedabad
 Date: 12-11-2019



For JAYATMA ENTERPRISES LIMITED

Nirav K. Shah
 NIRAV K. SHAH
 CHAIRMAN & MANAGING DIRECTOR
 DIN: 00397398