

# JAYATMA INDUSTRIES LIMITED

(Formerly known as Santaram Spinners Limited)  
CIN : L17110GJ1983PLC006462

259, 3<sup>RD</sup> FLOOR, NEW CLOTH MARKET, OUTSIDE RAIPUR GATE,  
AHMEDABAD - 380 002, GUJARAT, INDIA

[www.jayatmaindustries.com](http://www.jayatmaindustries.com) | [jayatmatd@gmail.com](mailto:jayatmatd@gmail.com)

Date: 09.02.2019

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 AND DISCLOSURE 1018 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION REQUIREMENTS) REGULATIONS, 2015.**

**REF : JAYATMA INDUSTRIES LIMITED**

**SCRIP CODE: 531323**

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 31<sup>ST</sup> December, 2018 were adopted, approved and taken on record at the meeting of the Board of Directors held on Saturday, 9th February, 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.

For, Jayatma Industries Limited,

  
Anjee Rajendrakumar Shah  
Company Secretary



Encl : Unaudited financial results along with Limited Review Report.

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**LIMITED REVIEW REPORT OF INDEPENDENT AUDITORS**

To Board of Directors

**Jayatma Industries Limited**

**(Formerly known as Santaram Spinners Limited)**

1. We have reviewed the accompanying statement of Unaudited financial results of **Jayatma Industries Limited (Formerly known as Santaram Spinners Limited)** ("the Company") for **quarter ended 31<sup>st</sup> December, 2018 and year to date from April 01, 2018 to December 31, 2018** ('the Statement') being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ("the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ( Ind AS 34 ) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies ( Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. 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.
4. Based on our review conducted as stated 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) prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereafter 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**PLACE: AHMEDABAD**  
**DATE: 09<sup>th</sup> February, 2019**

**FOR, KEYUR BAVISHI & CO.**  
**CHARTERED ACCOUNTANTS**

**FRN: 131191W**



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

# JAYATMA INDUSTRIES LIMITED

(FORMERLY KNOWN AS SANTARAM SPINNERS LIMITED)

Regd. office - 259, 3rd Floor, New Cloth Market, O/s Raipur Gate, Ahmedabad - 380 002, Gujarat (India)

Mail us on - santaramltd@gmail.com Ph No - 079 - 22167030 / 40

CIN : L17110GJ1983PLC006462

Website : [www.jayatmaindustries.com](http://www.jayatmaindustries.com)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018

Amt in lakhs

Sr. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2018 Unaudited	30.09.2018 Unaudited	31.12.2017 Unaudited	31.12.2018 Unaudited	31.12.2017 Unaudited	31.03.2018 Audited
I	Revenue from operations	4173.13	3935.03	2979.24	10939.14	10292.75	13885.43
II	Other Income	11.65	10.77	1.26	30.77	6.88	249.50
III	<b>Total Revenue (I + II)</b>	<b>4184.78</b>	<b>3945.80</b>	<b>2980.50</b>	<b>10969.91</b>	<b>10299.63</b>	<b>14134.93</b>
IV	<b>Expenses</b>						
	a) Cost of materials/stores consumed	16.64	4.68	6.09	161.94	1209.34	1365.68
	b) Purchases of stock-in-trade	4223.64	2967.22	2981.36	9916.16	8223.67	12012.60
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-400.15	620.83	97.59	52.63	15.03	19.52
	d) Employee benefits expense	7.61	6.90	5.07	18.99	129.64	168.86
	e) Finance costs	56.32	43.20	31.82	149.06	25.11	33.49
	f) Depreciation and amortisation expense	7.97	7.53	8.37	23.87	195.94	233.85
	g) Other Expenses	249.14	272.89	44.02	569.59	10290.54	14093.17
	<b>Total Expenses</b>	<b>4161.17</b>	<b>3923.24</b>	<b>2979.14</b>	<b>10912.24</b>	<b>9.09</b>	<b>41.76</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>23.61</b>	<b>22.56</b>	<b>1.36</b>	<b>57.68</b>	<b>0.00</b>	<b>0.00</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	41.76
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>23.61</b>	<b>22.56</b>	<b>1.36</b>	<b>57.68</b>	<b>0.00</b>	<b>0.00</b>
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	41.76
IX	<b>Profit/(Loss) before tax (VII - VIII)</b>	<b>23.61</b>	<b>22.56</b>	<b>1.36</b>	<b>57.68</b>	<b>9.09</b>	<b>7.88</b>
X	<b>Tax expense:</b>	<b>4.60</b>	<b>4.50</b>	<b>0.00</b>	<b>11.85</b>	<b>1.48</b>	<b>11.80</b>
	(1) Current tax	2.00	2.00	-0.05	5.95	1.60	22.08
	(2) Deferred tax	17.01	16.06	1.41	39.88	6.01	0.00
XI	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</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>
XII	<b>Profit/(Loss) from discontinuing operations before tax</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>
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	22.08
XIV	<b>Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)</b>	<b>17.01</b>	<b>16.06</b>	<b>1.41</b>	<b>39.88</b>	<b>6.01</b>	<b>0.00</b>
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*	0.00	0.00	0.00	0.00	0.00	22.08
XVII	Minority interest *	17.01	16.06	1.41	39.88	6.01	0.00
XVIII	Profit (Loss) for the period (XV - XVI - XVII)	17.01	16.06	1.41	39.88	6.01	22.08
XIX	Net Profit from continuing operations for the period attributable to						
	(a) Shareholders of the company	17.01	16.06	1.41	39.88	6.01	0.00
	(b) Non controlling interests	0.00	0.00	0.00	0.00	0.00	0.06
XX	Other Comprehensive Income/(Expenses) (OCI)	0.00	0.00	0.00	0.00	0.00	-0.02
	Items that will not be reclassified to profit or loss in subsequent periods	17.01	16.06	1.41	39.88	6.01	22.12
XXI	Total Comprehensive income for the period	17.01	16.06	1.41	39.88	6.01	615.30
XXII	Paid up Equity Share capital ( face value Rs.10 per share )	615.30	615.30	615.30	615.30	615.30	
XXIII	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>	<b>0.28</b>	<b>0.26</b>	<b>0.02</b>	<b>0.65</b>	<b>0.10</b>	<b>0.36</b>
	(a) Basic	0.28	0.26	0.02	0.65	0.10	0.36
	(b) Diluted						
	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>	<b>0.28</b>	<b>0.26</b>	<b>0.02</b>	<b>0.65</b>	<b>0.10</b>	<b>0.36</b>
	(a) Basic	0.28	0.26	0.02	0.65	0.10	0.36
	(b) Diluted						

\* 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 9th February 2019.
- The financial results for the quarter ended 31st December, 2018 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.

For JAYATMA INDUSTRIES LIMITED

NIRAV K SHAH  
DIRECTOR & CEO  
DIN:00397336

Place : Ahmedabad  
Date : 09.02.2019

