



**LIMITED REVIEW REPORT OF INDEPENDENT AUDITORS ON UNAUDITED RESULTS**

To Board of Directors  
**Jayatma Industries Limited**

1. We have reviewed the unaudited financial results of **Jayatma Industries Limited** ("the Company") for quarter ended on **31<sup>th</sup> December, 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.



PLACE: AHMEDABAD  
DATE: 07<sup>th</sup> February, 2020

FOR, KEYUR BAVISHI & CO.  
CHARTERED ACCOUNTANTS  
FRN: 131191W

*Keyur Bavishi*

PROPRIETOR  
CA KEYUR D. BAVISHI  
M. NO.: 136571  
UDIN: 20136571 AAAABJ6299

# 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)

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2019

Amt in lakhs

Sr. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1249.54	3109.97	4173.13	8956.50	10939.14	15100.60
II	Other income	0.49	2.55	11.65	8.25	30.77	35.85
III	<b>Total Revenue (I + II)</b>	<b>1250.02</b>	<b>3112.52</b>	<b>4184.78</b>	<b>8964.74</b>	<b>10969.91</b>	<b>15136.45</b>
IV	<b>Expenses</b>						
	a) Cost of materials/stores consumed	81.13	0.00	16.64	164.22	161.94	199.07
	b) Purchases of stock-in-trade	974.90	2363.67	4223.64	7621.61	9936.16	14106.36
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	79.47	605.01	-400.15	655.18	52.63	-260.46
	d) Employee benefits expense	7.04	5.98	7.61	19.44	18.99	26.13
	e) Finance costs	48.42	61.75	56.32	169.78	149.06	186.56
	f) Depreciation and amortisation expense	8.65	8.25	7.97	25.15	23.87	32.99
	g) Other Expenses	43.00	62.99	249.14	287.25	569.59	784.22
	<b>Total Expenses</b>	<b>1242.60</b>	<b>3107.65</b>	<b>4161.17</b>	<b>8942.62</b>	<b>10912.24</b>	<b>15074.86</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>7.42</b>	<b>4.87</b>	<b>23.61</b>	<b>22.13</b>	<b>57.68</b>	<b>61.59</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>7.42</b>	<b>4.87</b>	<b>23.61</b>	<b>22.13</b>	<b>57.68</b>	<b>61.59</b>
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit/(Loss) before tax (VII- VIII)</b>	<b>7.42</b>	<b>4.87</b>	<b>23.61</b>	<b>22.13</b>	<b>57.68</b>	<b>61.59</b>
X	<b>Tax expense:</b>						
	(1) Current tax	2.00	1.25	4.60	5.25	11.85	12.00
	(2) Deferred tax	0.00	-0.09	2.00	-0.18	5.95	-0.98
XI	<b>Profit (Loss) for the period from continuing operations (VII- VIII)</b>	<b>5.42</b>	<b>3.72</b>	<b>17.01</b>	<b>17.06</b>	<b>39.88</b>	<b>50.55</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	0.00
XIV	<b>Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)</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>
XV	<b>Profit (Loss) for the period before minority interest(XI + XIV)</b>	<b>5.42</b>	<b>3.72</b>	<b>17.01</b>	<b>17.06</b>	<b>39.88</b>	<b>50.55</b>
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	<b>Profit (Loss) for the period (XV - XVI - XVII)</b>	<b>5.42</b>	<b>3.72</b>	<b>17.01</b>	<b>17.06</b>	<b>39.88</b>	<b>50.55</b>
XIX	<b>Net Profit from continuing operations for the period attributable to :</b>						
	(a) Shareholders of the company	5.42	3.72	17.01	17.06	39.88	50.55
	(b) Non controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
XX	<b>Other Comprehensive Income/(Expenses) (OCI)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.004</b>
	Items that will not be reclassified to profit or loss in subsequent periods	0.000	0.000	0.00	0.00	0.00	-0.001
XXI	<b>Total Comprehensive income for the period</b>	<b>5.42</b>	<b>3.72</b>	<b>17.01</b>	<b>17.06</b>	<b>39.88</b>	<b>50.56</b>
XXII	<b>Paid up Equity Share capital ( face value Re.10 per share )</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>
XXIII	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.09	0.06	0.28	0.28	0.65	0.82
	(b) Diluted	0.09	0.06	0.28	0.28	0.65	0.82
	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.09	0.06	0.28	0.28	0.65	0.82
	(b) Diluted	0.09	0.06	0.28	0.28	0.65	0.82

\* 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
- The financial results for the quarter ended 31st December 2019 have been reviewed by the Statutory auditors of the Company and expressed an unmodified
- 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
- 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
- The Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.

Place : Ahmedabad  
Date : 07.02.2020



For JAYATMA INDUSTRIES LIMITED

NIRAV K SHAH  
DIRECTOR & CEO  
DIN:00397336