



Date: 07th May, 2026

**To,
Department of Corporate services,
BSE Limited,
Ground Floor, P.J. Tower,
Dalal Street, Fort,
Mumbai – 400 001**

Scrip code: 539005

Subject: Outcome of Board Meeting held today on 07th May, 2026.

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on today i.e. 07th May, 2026 at 12:30 P.M. at 2nd Floor, 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad -380013, had considered the following matter:

1. Approval of Standalone Audited Financial Results for the Quarter and Year ended on 31st March, 2026 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with the Auditors Report are attached herewith.

The Board Meeting started at 12:30 P.M. and ended on 01:30 P.M.

Thanking You,

**Yours Sincerely,
For Jayatma Enterprises Limited**

**Kruti R. Shah
Company Secretary & Compliance Officer
Membership No.: 42511**



JAYATMA ENTERPRISES LIMITED

Regd. Office. : 2nd Floor, 1, Laxminagar, Besides Naranpura Post Office, Naranpura, Ahmedabad-380013, Gujarat. (INDIA) Tel. : +91-79-27682700
Email : cs@jayatma.com • Website : www.jayatmaenterprises.com • CIN: L17110GJ1979PLC003355

07th May, 2026

To,
Department of Corporate Services
BSE Limited
25th Floor, P. J. Towers,
Dalal Street,
Fort, Mumbai- 400 001.

Security ID: JAYATMA
Security Code: 539005

DECLARATION

Dear Sir/Madam,

I, Nirav K. Shah, Chairman & Managing Director of Jayatma Enterprises Limited having its registered office at 2nd floor, 1, Laxminagar, Besides Naranpura Post Office, Naranpura, Ahmedabad – 380013, hereby declare that, the Statutory Auditors of the Company, M/s. Shivam Soni & Co. Chartered Accountants (FRN: 152477W) have issued an Audit Report with unmodified opinion on Audited Standalone Financial Results for the Quarter and Year ended on 31st March, 2026.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016.

For Jayatma Enterprises Limited

Nirav K. Shah
Chairman & Managing Director
DIN: 00397336



**Independent Auditor's Report On Audit Of Annual Standalone Financial Results
And Review Of Quarterly Financial Results**

To,
The Board of Directors,
Jayatma Enterprises Limited
Ahmedabad

Opinion

We have audited the accompanying standalone annual financial results of Jayatma Enterprises Limited (hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

(i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of Net Profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Standalone Financial Results

This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The Statement include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

For, SHIVAM SONI & CO.
Chartered Accountants
FRN: 152477W



Shivam

Place: Ahmedabad
Date: 7th May, 2026

CA SHIVAM SONI
Partner
Membership No: 178351
UDIN: 26178351WOCUFX6663

JAYATMA ENTERPRISES LIMITED
(CIN No : L17110GJ1979PLC003355)

Reg. Office: 2nd Floor, 1, Laxminagar Co-op. Hou. Soc. Ltd., Beside Naranpura Post Office, Naranpura Ahmedabad - 380 013.
Phone: 079 - 22167030 / 40; Email: cs@jayatma.com ; Website: www.jayatmaenterprises.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations	5.76	10.50	15.74	47.74	62.96
	(b) Other Income	4.22	9.83	35.73	68.12	81.17
	Total Income	9.98	20.33	51.47	115.86	144.13
2	Expenses					
	(a) Cost of material consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	5.48	-	-	5.48	-
	(c) Change in inventories	-	-	-	-	-
	(d) Employee benefits expense	2.77	2.93	3.70	11.43	13.68
	(e) Finance costs	0.29	0.31	0.52	1.47	2.42
	(f) Depreciation and amortisation expense	2.06	2.11	2.04	8.37	8.21
	(g) Other expenses	(14.81)	6.45	31.83	47.10	71.86
	Total Expenses	(4.21)	11.80	38.09	73.85	96.17
3	Profit before exceptional items and tax (1-2)	14.19	8.53	13.38	42.01	47.96
4	Add/(Less) : Exceptional items (net)	-	-	-	-	-
5	Profit before tax (3+4)	14.19	8.53	13.38	42.01	47.96
6	Tax expense					
	Current Tax	-	-	(2.37)	-	(11.00)
	Excess / (Short) Provision of Tax for prior year (Tax in respect of Earlier Year)	0.01	(0.08)	-	(0.07)	(0.09)
	Deferred Tax Liability	(2.28)	(0.81)	8.58	1.10	7.91
	Less: Deferred assets for deferred tax liability	-	-	-	-	-
7	Net Profit after tax (5-6)	16.46	9.42	19.59	40.98	44.78
8	Other comprehensive income					
	(a) Items that will not be reclassified to profit or loss (net of tax)	(34.21)	5.96	(26.68)	(19.73)	(18.76)
	(b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-
	Other Comprehensive Income	(34.21)	5.96	(26.68)	(19.73)	(18.76)
9	Total Comprehensive Income for the period/Year (7+8)	(17.75)	15.38	(7.09)	21.25	26.02
10	Net Profit attributable to :					
	Owners of the Company	16.46	9.42	19.59	40.98	44.78
	Non Controlling Interest	-	-	-	-	-
11	Other Comprehensive Income attributable to :					
	Owners of the Company	(34.21)	5.96	(26.68)	(19.73)	(18.76)
	Non Controlling Interest	-	-	-	-	-
12	Total Comprehensive Income attributable to :					
	Owners of the Company	(17.75)	15.38	(7.09)	21.25	26.02
	Non Controlling Interest	-	-	-	-	-
13	Paid-up Equity Share Capital (Face Value of ₹10 each)	300.00	300.00	300.00	300.00	300.00
14	Earning per share (Face Value of ₹10 each) Basic & Diluted (not annualised)	0.55	0.31	0.65	1.37	1.49
15	Other Equity excluding Revaluation Reserves as at 31st March	-	-	-	478.94	457.69



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STATEMENT OF ASSETS AND LIABILITIES

Sr. No.	Particulars	(₹ in Lakhs)	
		As at 31-03-2026 (Audited)	As at 31-03-2025 (Audited)
	ASSETS		
1	Non Current Assets		
	Property, Plant and Equipment	49.43	57.81
	Financial Assets		
	(i) Investments	0.03	0.03
	(ii) Other Financial Asset	12.78	12.48
	Total Non Current Assets	62.24	70.32
2	Current Assets		
	Inventories	-	-
	Financial Assets		
	(i) Investments	709.17	705.35
	(ii) Trade Receivable	8.00	0.10
	(iii) Cash and Cash Equivalents	12.53	7.17
	(iv) Bank Balances other than (iii) above	-	-
	(v) Other Financial Assets	-	3.35
	Other Current Assets	14.75	11.78
	Total Current Assets	744.45	727.75
	Total Assets	806.69	798.07
	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	300.00	300.00
	Other Equity	478.94	457.69
	Total Equity	778.94	757.69
2	Liabilities		
	Non Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	7.30	8.80
	(ii) Other Financial Liabilities	-	10.00
	Deferred Tax Liabilities (net)	4.63	3.53
	Total Non Current Liabilities	11.93	22.33
3	Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	5.68	14.76
	(ii) Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	8.45	0.23
	Provisions	1.57	-
	Current Tax Liabilities	-	0.59
	Other Current Liabilities	0.12	2.47
	Total Current Liabilities	15.82	18.05
	Total Equity and Liabilities	806.69	798.07



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STATEMENT OF CASHFLOW

Sr. No.	Particulars	Year Ended	
		31-03-2026	31-03-2025
		(Audited)	(Audited)
(₹ in Lakhs)			
1	Cash Flow from Operating Activities		
	Profit / (Loss) before Tax	42.01	47.96
	Adjustments for:		
	Depreciation and Amortisation Expense	8.37	8.21
	Finance Cost	1.47	2.42
	Interest Income	(0.79)	(0.79)
	Dividend Income	(33.14)	(40.38)
	Realised Gain on Investment	(34.19)	-
	Operating Cash Flows before Working Capital Changes	(58.28)	(30.55)
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Inventories	-	-
	Trade Receivables	(7.90)	(0.04)
	Other Current Financial Assets	3.36	0.15
	Other Current Assets	(2.97)	(8.33)
	Other Non-Current Assets	(0.30)	-
	Other Non-Current Financial Assets	-	(0.66)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payables	8.22	(1.10)
	Other Current Financial liabilities	-	-
	Other Current liabilities	(2.35)	(10.15)
	Other Non-Current liabilities	-	-
	Other Non-Current Financial liabilities	(10.00)	-
	Current Provisions	1.56	-
	Cash Generated from Operations	(26.65)	(2.72)
	Provision for Income Tax	(0.52)	(8.74)
	Net Cash Flow generated / (used in) from Operating Activities	(27.17)	(11.46)
2	Cash Flow from Investing Activities		
	Capital expenditure on Property, Plant and Equipment's, including capital advances	-	(0.88)
	Proceeds from Sale of Property, Plant and Equipment's / Intangible Assets	-	-
	Proceeds/(Purchase) from sale of Current Investment	10.65	(17.32)
	Interest Income	0.79	0.79
	Dividend Income	33.14	40.38
	Net Cash Flow generated / (used in) from Investing Activities	44.58	22.97
3	Cash Flow from Financing Activities		
	Proceeds from / (Repayment of) Non-Current Borrowings (net)	(1.50)	(2.42)
	Proceeds from / (Repayment of) Current Borrowings (net)	(9.08)	(10.33)
	Proceeds from issue of new equity shares	-	-
	Securities Premium received	-	-
	Finance Cost	(1.47)	-
	Net Cash Flow generated / (used in) from Financing Activities	(12.05)	(12.75)
	Net Increase / (Decrease) in Cash and Cash Equivalents	5.36	(1.24)
	Cash and Cash Equivalents as at the beginning of the period	7.17	8.41
	Cash and Cash Equivalents as at end of the period	12.53	7.17

Note : Cash and Cash Equivalents

Particulars	As 31.03.2026	As 31.03.2025
Cash on Hand	11.65	5.25
Balance with Bank	0.88	1.92
	12.53	7.17



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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 7th May, 2026. The Statutory Auditors have carried out the audit of the company for the year ended 31st March 2026.
2. The Financial Results of Jayatma Enterprises Limited (the 'Company') have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. 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.
4. The figures of the corresponding previous periods/ year have been regrouped/ reclassified, wherever necessary to conform to the current period's presentation.
5. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year upto 31st March, 2026 and 31st March, 2025 and the unaudited published year-to-date figures upto 31st December, 2025 and 31st December, 2024 respectively, being the date of end of third quarter of the respective financial year which were subject to limited review.
6. The Results of the company are available on company website www.jayatmaenterprises.com and Bombay Stock Exchange website www.bseindia.com.
7. The figures INR in Lakhs are rounded off to nearest two decimals.

For & on behalf of the Board
JAYATMA ENTERPRISES LIMITED

Mr. Nirav K. Shah
Chairman & Managing Director
DIN : 00397336



Date : 7th May, 2026
Place : Ahmedabad