JAYATMA INDUSTRIES LIMITED

Regd. Office. : 4th Floor, 1, Laxminagar, Besides Naranpura Post Office, Naranpura, Ahmedabad-380013, Gujarat. (INDIA) Tel. : +91-79-27682700
Email : cs@jayatma.com • Website : www.jayatmaindustries.com • CIN: L17110GJ1983PLC006462

Date: 02nd November, 2026

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

Scrip code: 531323

Subject: Submission of Standalone Un-Audited Financial Results for the Quarter Ended on 30.09.2026 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 it is hereby informed that the Standalone Un-Audited Financial Results for the Second Quarter ended 30th September, 2026 were adopted, approved and taken on record at the meeting of the Board of Directors held on Monday, 02nd November, 2026 at the 4th Floor, 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad - 380013. The said Standalone Un-Audited Financial Results along with the Limited Auditors Review Report are attached herewith.

Kindly take the same on your record.

Thanking You,

Yours Sincerely,
For, Jayatma Industries Limited

NIRAV KALYANBHAI SHAH

Digitally signed by NIRAV KALYANBHAI SHAH
Date: 2026.11.02 15:50:14 +05'30'

Nirav K. Shah
CEO & Director
DIN:00397336

G M C A & CO.
Chartered Accountants

Address : 101,"Parishram", 5-B, Rashmi Society, Nr. LG Showroom,
Mithakhali Six Road, Navrangpura, Ahmedabad-380 009
Phone : (079) 40037372 , E-mail : staff@gmca.co.in , Website : www.gmca.co.in

Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly Financial Results and Half Year ended Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors,
Jayatma Industries Limited

We have reviewed the accompanying statement of unaudited financial results of Jayatma Industries Limited for the quarter and half year ended 30.09.2026 attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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.

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.

For, G M C A & CO.
Chartered Accountants
FRN: 109850W

GMCA & CO. 101,PARISHRAM MITHAKHALI NAVRANGPURA AHMEDABAD FRN 109850W CHARTERED ACCOUNTANTS

CA. Amin G Shaikh
Partner
Membership No: 108894
UDIN: **26108894ECUZGF4026**

Place: Ahmedabad
Date: 02Nd November 2026

JAYATMA INDUSTRIES LIMITED

4th Floor, 1, Laxminagar Co-op Hou. Soc. Ltd., Besides Naranpura Post Office, Naranpura,Ahmedabad-380013
Website:www.jayatmaindustries.com, Mail us on: cs@jayatma.com , Ph. No:07922167030/40
CIN :L17110GJ1983PLC006462

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026.

(Rs. in Lacs except per share data)

	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	(a) Revenue from operations	567.98	270.51	524.99	838.49	877.92	2697.59
	(b) Other Income	18.93	10.63	13.15	29.56	23.55	37.74
	Total Income	**586.91**	**281.14**	**538.14**	**868.05**	**901.47**	**2735.33**
2	Expenses						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	585.92	229.49	612.98	815.41	891.03	2417.18
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-27.80	32.40	-117.86	4.60	-70.92	118.37
	(d) Employee benefits expense	5.87	6.18	9.49	12.05	14.12	31.30
	(e) Finance Cost	20.15	21.43	24.11	41.58	45.78	67.29
	(f) Depreciation and amortisation expense	26.27	25.84	24.59	52.11	49.19	103.35
	(g) Other expenses	19.10	26.47	9.97	45.57	21.02	109.61
	Total Expenses	**629.51**	**341.81**	**563.29**	**971.31**	**950.23**	**2847.10**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**-42.60**	**-60.66**	**-25.15**	**-103.26**	**-48.76**	**-111.77**
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit/(Loss) before tax (3-4)**	**-42.60**	**-60.66**	**-25.15**	**-103.26**	**-48.76**	**-111.77**
6	**Tax Expense**						
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-8.64
	Total Tax Expenses	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-8.64**
7	**Profit / (Loss) for the period from continuing oprations (5-6)**	**-42.60**	**-60.66**	**-25.15**	**-103.26**	**-48.76**	**-103.13**
8	**Profit (Loss) from discontinuing oprations**	0.00	0.00	0.00	0.00	0.00	0.00
9	**Tax Expense of discontinuing oprations**	0.00	0.00	0.00	0.00	0.00	0.00
10	**Profit (Loss) from discontinuing oprations (after tax)(8-9)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
11	**Other Comprehensive Income**						
	A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.000	0.000	0.000	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income for the period	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12	**Total Comprehensive Income for the period**	**-42.60**	**-60.66**	**-25.15**	**-103.26**	**-48.76**	**-103.13**
13	Paid-up equity share capital (Face value of Rs. 10/- each)	615.30	615.30	615.30	615.30	615.30	615.30
14	Other Equity						322.15
15	**Earnings Per Share (before exceptional items) (not annualised):**						
	(a) Basic	-0.69	-0.99	-0.41	-1.68	-0.79	-1.68
	(b) Diluted	-0.69	-0.99	-0.41	-1.68	-0.79	-1.68
16	**Earnings Per Share (after exceptional items) (not annualised):**						
	(a) Basic	-0.69	-0.99	-0.41	-1.68	-0.79	-1.68
	(b) Diluted	-0.69	-0.99	-0.41	-1.68	-0.79	-1.68

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 November 2, 2026. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended Sepember 30, 2026.

2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in acccordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. Company operates in Textiles - Cotton, Yarn, Fabrics, etc.

JAYATMA INDUSTRIES LIMITED * AHMEDABAD *

For,JAYATMA INDUSTRIES LIMITED

Nirav Shah
Director & CEO
DIN:00397336

Date : 02-11-2026
Place : Ahmedabad

JAYATMA INDUSTRIES LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs.in Lacs)

	Particulars	As at 30/09/2026	As at 31/03/2026
A	**ASSETS**		
1	**Non-current Assets**		
(a)	Property , Plant and Equipment	636.77	688.81
(b)	Other Intangible assets	-	-
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	**Financial Assets :**		
(i)	Investments	12.95	12.73
(ii)	Other Financial Assets	-	-
(ii)	Deferred tax assets (Net)	-	-
(iii)	Loans	20.09	20.09
(f)	Other non-current assets		-
	Sub-total - Non-current Assets	**669.81**	**721.63**
2	**Current Assets**		
(a)	Inventories	1,326.57	1,331.17
(b)	**Financial Assets :**		
(i)	Investments ©		
(ii)	Trade Receivables	905.87	992.36
(iii)	Cash and Cash Equivalents	94.22	88.80
(iv)	Loans ©		
(c)	Other current assets	406.12	402.12
	Sub-total - Current Assets	**2,732.78**	**2,814.45**
	TOTAL - ASSETS	**3,402.60**	**3,536.08**
B	**EQUITY AND LIABILITIES**		
	Shareholders' Funds		
(a)	Share Capital	615.30	615.30
(b)	Other Equity	218.89	322.15
	Sub-total - Equity	**834.19**	**937.45**
1	**Liabilities**		
	Non-current Liabilities		
(a)	**Financial Liabilities :**		
(i)	Borrowings	1,241.59	1,265.53
(ii)	Other Financial Liabilities		-
(b)	Deferred Tax Liabilities (Net)	66.11	66.11
(c)	Provisions		-
(d)	Other Non - Current Liabilities		-
	Sub-total - Non-current liabilities	**1,307.70**	**1,331.64**
2	**Current Liabilities**		
(a)	**Financial Liabilities :**		
(i)	Borrowings ©	921.99	842.87
(ii)	Trade Payables	13.64	26.55
(iii)	Other Financial Liabilities ©		-
(b)	Provisions ©	45.78	-
(c)	Other Current Liabilities	279.30	397.58
	Sub-total - Current Liabilities	**1,260.70**	**1,266.99**
	TOTAL - EQUITY AND LIABILITIES	**3,402.60**	**3,536.08**

For,JAYATMA INDUSTRIES LIMITED

Nirav Shah
Director & CEO
DIN:00397336

Date : 02-11-2026
Place : Ahmedabad

JAYATMA INDUSTRIES LIMITED
Cashflow Statement

(Rs.in Lacs)

	Particulars	01-04-2026 to 30-09-2026	01-04-2025 to 31-03-2026
A	**Cash flow from Operating Activities**		
	Net Profit Before Tax	**(103.26)**	**(111.77)**
	Adjustments for:		
Add	Depreciation	52.11	103.35
Less	Interest Income		(0.66)
Add	Interest Expense	41.58	67.29
Add	Amount Written Back / Written Off.		-
Add	Loss on Sale of Assets		
	Operating Profit / (Loss) before Working Capital Changes	**(9.57)**	**58.21**
	Adjustments for:		
	Increase/(Decrease) in Trade Payables	(12.91)	17.35
	Increase/(Decrease) in Other Current Liabilities	(118.28)	335.23
	(Increase)/Decrease in Trade Receivables	86.49	(591.95)
	Increase/(Decrease) in Provisions	45.78	-
	(Increase)/Decrease in Loans & Advances & Others	-	-
	Increase/(Decrease) in Borrowing Non current	(23.94)	(6.32)
	Increase/(Decrease) in Borrowing	79.12	180.34
	(Increase)/Decrease in inventories	4.60	118.37
	(Increase)/Decrease in other current assets	(4.00)	(15.40)
	Cashflow generated from Operating Activities	**47.29**	**95.83**
	Income Tax Paid (Net of Refund)	-	-
	Net Cashflow generated from Operating Activities A	**47.29**	**95.83**
B	**Cash flow from Investment Activities**		
	Purchase of Property , Plant and Equipment / Sale	(0.07)	(16.14)
	Sale of Property , Plant and Equipment		
	Changes in Investments	(0.22)	(0.44)
	Net Cashflow generated from Investments Activities B	**(0.29)**	**(16.58)**
C	**Cash flow from Financiang Activities**		
	Interest Expenses	(41.58)	(67.29)
	(Increase)/Decrease in Loans & Advances (Long Term)	-	-
	Interest Income	-	0.66
	Net Cashflow generated from Financing Activities C	**(41.58)**	**(66.63)**
	Net Change in Cash & Cash Equivalents (A+B+C)	**5.42**	**12.62**
	Opening Cash & Cash Equivalents	88.80	76.18
	Closing Cash & Cash Equivalents	**94.22**	**88.80**

Note : Cash & Cash Equivalents

Particulars	As at 30th September,2026	As at 31st March,2026
Cash on Hand	92.10	86.22
Balance With Banks		
In Current Account	2.12	2.58
Total	**94.22**	**88.80**

JAYATMA INDUSTRIES LIMITED * AHMEDABAD *

For, JAYATMA INDUSTRIES LIMITED

Date : 02-11-2026
Place : Ahmedabad

Nirav Shah
Director & CEO
DIN:00397336