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

Date: 30th October, 2026

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

Scrip code: 539005

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 Friday, 30th October, 2026 at the 2nd Floor, 1, Laxminagar Co. Op. Society, Naranpura, Ahmedabad - 380013. The said Standalone Un-Audited Financial Results along with the Limited Review Report are attached herewith.

Kindly take the same on your record.

Thanking You

Yours Sincerely,

For, Jayatma Enterprises Limited,

Shah Kruti Rushabh

Digitally signed by Shah Kruti Rushabh
Date: 2026.10.30 15:04:15 +05'30'

Kruti R. Shah
Company Secretary & Compliance Officer
Membership No. A42511

SHIVAM SONI & CO.
Chartered Accountants
Address : 101,"Parishram", 5-B, Rashmi Society, Nr. LG Showroom,
Mithakhali Six Road, Navrangpura, Ahmedabad-380 009
Phone : +91 94095 19080 | E-mail : shivam@cashivamsoni.com | Web: www.cashivamsoni.com

Limited Review Report on the Un-audited Standalone Financial Results for the quarter and half year ended 30th September, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Jayatma Enterprises Limited
2nd Floor, 1, Laxminagar Co-op Hou. Soc. Ltd.,
Beside Naranpura Post Office, Naranpura,
Ahmedabad - 380013.

We have reviewed the accompanying statement of Un-audited Standalone Financial Results of **Jayatma Enterprises Limited** ("the Company") for the quarter and half year ended 30th September, 2026, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements based on our review.

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 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 provides 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 prepared in accordance with applicable accounting standards as notified under the Companies (India Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013, read with relevant rules issued thereunder 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

SHIVAM SONI & CO. * FRN No. 152477W AHMEDABAD * CHARTERED ACCOUNTANTS

CA SHIVAM SONI
Partner
Membership No: 178351
UDIN: 26178351TATWOS8533

Place: Ahmedabad
Date: 30-10-2026

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED 30TH SEPTEMBER, 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year 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**						
	(a) Revenue from operations	-	-	15.74	-	31.48	47.74
	(b) Other Income	8.84	26.82	40.61	35.66	54.07	68.12
	Total Income	**8.84**	**26.82**	**56.35**	**35.66**	**85.55**	**115.86**
2	**Expenses**						
	(a) Cost of material consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	5.48
	(c) Change in inventories	-	-	-	-	-	-
	(d) Employee benefits expense	2.68	2.68	3.03	5.36	5.73	11.43
	(e) Finance costs	0.30	0.31	0.39	0.61	0.87	1.47
	(f) Depreciation and amortisation expense	2.11	2.09	2.11	4.20	4.20	8.37
	(g) Other expenses	8.64	3.38	34.61	12.02	55.46	47.10
	Total Expenses	**13.74**	**8.46**	**40.15**	**22.20**	**66.26**	**73.85**
3	**Profit before exceptional items and tax (1-2)**	**(4.90)**	**18.36**	**16.20**	**13.46**	**19.29**	**42.01**
4	Add/(Less) : Exceptional items (net)	-	-	-	-		-
5	**Profit before tax (3+4)**	**(4.90)**	**18.36**	**16.20**	**13.46**	**19.29**	**42.01**
6	**Tax expense**						
	Current Tax	-	-	(1.67)	-	-	-
	Excess / (Short) Provision of Tax for prior year (Tax in respect of Earlier Year)	-	-	-	-	-	(0.07)
	Deferred Tax	(0.70)	(0.43)	1.98	(1.13)	4.19	1.10
7	**Net Profit after tax (5-6)**	**(4.19)**	**18.79**	**15.90**	**14.60**	**15.10**	**40.98**
8	Other comprehensive income						
	(a) Items that will not be reclassified to profit or loss (net of tax)	(2.18)	12.91	(0.61)	10.73	8.52	(19.73)
	(b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	Other Comprehensive Income	**(2.18)**	**12.91**	**(0.61)**	**10.73**	**8.52**	**(19.73)**
9	**Total Comprehensive Income for the period/Year (7+8)**	**(6.38)**	**31.70**	**15.29**	**25.32**	**23.62**	**21.25**
10	**Net Profit attributable to :**						
	Owners of the Company	(4.19)	18.79	15.90	14.60	15.10	40.98
	Non Controlling Interest	-	-	-	-		-
11	**Other Comprehensive Income attributable to :**						
	Owners of the Company	(2.18)	12.91	(0.61)	10.73	8.52	(19.73)
	Non Controlling Interest	-	-	-	-		-
12	**Total Comprehensive Income attributable to :**						
	Owners of the Company	(6.38)	31.70	15.29	25.32	23.62	21.25
	Non Controlling Interest	-	-	-	-		-
13	Paid-up Equity Share Capital (Face Value of ` 10 each)	300.00	300.00	300.00	300.00	300.00	300.00
14	Earning per share (Face Value of ` 10 each) Basic & Diluted (not annualised)	(0.14)	0.63	0.53	0.49	0.50	1.37
15	Other Equity excluding Revaluation Reserves as at 31st March	-	-	-	-	-	478.94

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STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr. No.	Particulars	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
	ASSETS		
1	**Non Current Assets**		
	Property, Plant and Equipment	45.24	49.43
	Financial Assets		
	(i) Investments	0.03	0.03
	(ii) Other Financial Asset	13.12	12.78
	Total Non Current Assets	**58.39**	**62.24**
2	**Current Assets**		
	Inventories	-	-
	Financial Assets		
	(i) Investments	734.42	709.17
	(ii) Trade Receivable	0.14	8.00
	(iii) Cash and Cash Equivalents	14.39	12.53
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	-	-
	(v) Other Financial Assets	-	-
	Other Current Assets	18.77	14.75
	Total Current Assets	**767.72**	**744.45**
	Total Assets	**826.11**	**806.69**
	EQUITY AND LIABILITIES		
1	**Equity**		
	Equity Share Capital	300.00	300.00
	Other Equity	504.26	478.94
	Total Equity	**804.26**	**778.94**
2	**Liabilities**		
	Non Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	9.40	7.30
	(ii) Other Financial Liabilities	-	-
	Deferred Tax Liabilities (net)	3.50	4.63
	Total Non Current Liabilities	**12.90**	**11.93**
3	**Current Liabilities**		
	Financial Liabilities		
	(i) Borrowings	5.58	5.68
	(ii) Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	2.45	8.45
	Provisions	0.89	1.57
	Current Tax Liabilities	-	-
	Other Current Liabilities	0.03	0.12
	Total Current Liabilities	**8.95**	**15.82**
	Total Equity and Liabilities	**826.11**	**806.69**

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STATEMENT OF CASHFLOW

(₹ in Lakhs)

Sr. No.	Particulars	Half Year Ended			
			30-09-2026		30-09-2025
			(Unaudited)		(Unaudited)
1	**Cash Flow from Operating Activities**				
	Profit / (Loss) before Tax		13.46		19.29
	Adjustments for:				
	Depreciation and Amortisation Expense	4.20		4.20	
	Finance Cost	0.61		0.87	
	Interest Income	(0.79)		(0.40)	
	Dividend Income	(33.14)		(20.33)	
	Realised Gain on Investment	(34.19)		(11.81)	
	Fair Value through Profit and Loss Account	-			
	Operating Cash Flows before Working Capital Changes		**(63.31)**		**(27.47)**
	Changes in working capital:				
	Adjustments for (increase) / decrease in operating assets:				
	Inventories	-		-	
	Trade Receivables	7.87		(53.80)	
	Other Current Financial Assets	-		3.03	
	Other Current Assets	(4.02)		-	
	Other Non-Current Assets	(0.33)		3.54	
	Other Non-Current Financial Assets	-		-	
	Adjustments for increase / (decrease) in operating liabilities:				
	Trade Payables	(6.01)		5.32	
	Other Current liabilities	(0.09)		5.55	
	Other Non-Current Financial liabilities	-		-	
	Current Provisions	(0.68)	(3.26)	-	(36.36)
	Cash Generated from Operations		**(53.11)**		**(44.54)**
	Provision for Income Tax		-		(5.72)
	Net Cash Flow generated / (used in) from Operating Activities		**(53.11)**		**(50.26)**
2	**Cash Flow from Investing Activities**				
	Capital expenditure on Property, Plant and Equipment's, including capital advances	-		-	
	Proceeds/(Purchase) from sale of Current Investment	19.66		40.89	
	Interest Income	0.79		0.40	
	Dividend Income	33.14		20.33	
	Net Cash Flow generated / (used in) from Investing Activities		**53.59**		**61.62**
3	**Cash Flow from Financing Activities**				
	Proceeds from / (Repayment of) Non-Current Borrowings (net)	2.10		(0.44)	
	Proceeds from / (Repayment of) Current Borrowings (net)	(0.10)		(8.11)	
	Finance Cost	(0.61)		(0.87)	
	Net Cash Flow generated / (used in) from Financing Activities		**1.39**		**(9.42)**
	Net Increase / (Decrease) in Cash and Cash Equivalents		**1.86**		**1.94**
	Cash and Cash Equivalents as at the beginning of the period		12.53		7.17
	Cash and Cash Equivalents as at end of the period		**14.39**		**9.11**

Note : Cash and Cash Equivalents

Particulars	As 30.09.2026	As 30.09.2025
Cash on Hand	13.70	7.11
Balance with Bank	0.69	2.00
	14.39	**9.11**

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Notes :

1. The above unaudited financial results for the quarter and half year ended on 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30th October, 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 Results of the company are available on company website www.jayatmaenterprises.com and Bombay Stock Exchange website www.bseindia.com.
6. The figures INR in Lakhs are rounded off to nearest two decimals.

For & on behalf of the Board
JAYATMA ENTERPRISES LIMITED

JAYATMA ENTERPRISES LTD. ★ AHMEDABAD ★

Mr. Nirav K Shah
Chairman & Managing Director
DIN : 00397386

Date : 30th October, 2026
Place : Ahmedabad