

January 31, 2025

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400023
BSE Code: 532926

National Stock Exchange of India Limited
Exchange Plaza, Bandra – Kurla Complex,
Bandra (E), Mumbai - 400051
Scrip Code: JYOTHYLAB

Dear Sirs,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find attached the Integrated Filing (Financial) for the quarter and nine month ended December 31, 2024.

Further, the aforesaid information is also available on the website of the Company at www.jyothylabs.com.

Kindly take the above on your record and disseminate the same for the information of investors.

Thanking you,

Yours faithfully,

For Jyothy Labs Limited

Shreyas Trivedi
Head – Legal & Company Secretary

Encl.: As above

Branch Office:

- Indiana House, B Wing, 6th Floor, Makwana Road, Marol, Andheri (East), Mumbai-400059.
- 42-43, Shiv shakti Industrial Estate, Off Andheri Kurla Road, Marol, Andheri (East), Mumbai- 400059.

Jyothy Labs Limited

CIN: L24240MH1992PLC128651

‘Ujala House’, Ramkrishna Mandir Road,
Kondivita, Andheri (East), Mumbai 400059.

Tel: +91 022-6689 2800 | Fax: +91 022-6689 2805
info@jyothy.com | www.jyothylabs.com

B S R & Co. LLP

Chartered Accountants

14th Floor, Central B Wing and North C Wing
Nesco IT Park 4, Nesco Center
Western Express Highway
Goregaon (East), Mumbai – 400 063, India
Telephone: +91 (22) 6257 1000
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Limited Review Report on unaudited standalone financial results of Jyothy Labs Limited for the quarter ended 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Jyothy Labs Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Jyothy Labs Limited (hereinafter referred to as “the Company”) for the quarter ended 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 (“the Statement”).
2. This Statement, which is the responsibility of the Company’s management and approved by its Board of Directors, has been prepared 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*”, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S R & Co. LLP

Chartered Accountants

Firm’s Registration No.:101248W/W-100022



Vikas R Kasat
Partner

Mumbai

31 January 2025

Membership No.: 105317

UDIN:25105317BMOODM5715

Limited Review Report on unaudited consolidated financial results of Jyothy Labs Limited for the quarter ended 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Jyothy Labs Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Jyothy Labs Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity:
 - a. Jyothy Kallol Bangladesh Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the interim financial information of one subsidiary which has not been reviewed, whose interim financial information reflect total revenues (before consolidation adjustments) of Rs. 101 lacs and Rs. 282 lacs, total net loss after tax (before consolidation adjustments) of Rs. 1 lac and Rs. 6 lacs and total comprehensive income /(loss) (before consolidation adjustments) of Rs. 11 lacs and (Rs. 48 lacs), for the quarter ended 31 December 2024 and for the period from 1 April 2024 to 31 December 2024 respectively, as considered in the Statement. According to the information and explanations given to us by the Parent's management, this interim financial information is not material to the Group.

Registered Office:

B S R & Co. LLP

Limited Review Report (Continued)
Jyothy Labs Limited

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Vikas R Kasat

Partner

Mumbai

31 January 2025

Membership No.: 105317

UDIN:25105317BMOODN2589

JYOTHY LABS LIMITED

(CIN : L24240MH1992PLC128651)

STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS

FOR THE QUARTER AND NINE MONTHS PERIOD ENDED DECEMBER 31, 2024

Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

(Rs in lacs)

Particulars	Standalone						Consolidated					
	Quarter ended			Nine months ended		Year ended	Quarter ended			Nine months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	70,371	73,307	67,679	2,17,796	2,09,478	2,75,403	70,445	73,376	67,750	2,18,002	2,09,694	2,75,693
Other income	1,382	1,254	1,057	4,005	4,072	5,367	1,385	1,253	1,059	4,010	4,076	5,373
Total Income	71,753	74,561	68,736	2,21,801	2,13,550	2,80,770	71,830	74,629	68,809	2,22,012	2,13,770	2,81,066
Expenses												
(a) Cost of materials consumed	34,386	34,498	30,253	1,04,694	94,565	1,24,080	34,414	34,538	30,300	1,04,795	94,697	1,24,260
(b) Purchases of stock in trade	1,947	863	3,388	5,720	12,047	15,498	1,947	863	3,388	5,720	12,047	15,498
(c) Changes in inventories of finished goods, stock in trade and work-in-progress	(997)	1,153	358	(2,473)	311	634	(979)	1,147	349	(2,451)	308	626
(d) Employee benefits expense	8,061	8,058	7,507	24,725	22,768	30,013	8,070	8,067	7,516	24,753	22,796	30,052
(e) Finance cost	148	140	119	427	347	473	148	140	119	427	347	473
(f) Advertisement and sales promotion expense	6,368	6,106	6,068	18,631	16,848	22,823	6,368	6,106	6,068	18,631	16,848	22,823
(g) Depreciation and amortisation expenses	1,428	1,389	1,282	4,157	3,709	4,995	1,428	1,389	1,283	4,158	3,710	4,996
(h) Other expenses	9,029	8,795	8,244	27,728	25,790	34,362	9,050	8,810	8,266	27,789	25,856	34,454
Total expenses	60,370	61,002	57,219	1,83,609	1,76,385	2,32,878	60,446	61,060	57,289	1,83,822	1,76,609	2,33,182
Profit before tax	11,383	13,559	11,517	38,192	37,165	47,892	11,384	13,569	11,520	38,190	37,161	47,884
Tax expenses	2,642	3,066	2,427	8,775	7,996	10,903	2,644	3,067	2,428	8,779	8,046	10,954
Current tax	1,996	2,407	2,008	6,696	6,493	7,928	1,998	2,408	2,009	6,700	6,543	7,979
Adjustment of tax relating to earlier periods	-	-	-	-	-	417	-	-	-	-	-	417
Deferred tax charge	646	659	419	2,079	1,503	2,558	646	659	419	2,079	1,503	2,558
Net Profit for the period	8,741	10,493	9,090	29,417	29,169	36,989	8,740	10,502	9,092	29,411	29,115	36,930
Other Comprehensive Income												
(a) Items that will not be reclassified to profit or loss	(36)	(41)	10	(108)	29	(142)	(24)	(60)	10	(150)	29	(142)
(b) Tax (expense)/benefit on items that will not be reclassified to profit or loss	13	18	(3)	39	(9)	50	13	18	(3)	39	(9)	50
(c) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	3	-	(8)	(6)
Other Comprehensive Income/(loss) for the period	(23)	(23)	7	(69)	20	(92)	(11)	(42)	10	(111)	12	(98)
Total Comprehensive Income for the period	8,718	10,470	9,097	29,348	29,189	36,897	8,729	10,460	9,102	29,300	29,127	36,832



JYOTHY LABS LIMITED
(CIN : L24240MH1992PLC128651)
STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS PERIOD ENDED DECEMBER 31, 2024
Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

(Rs in lacs)

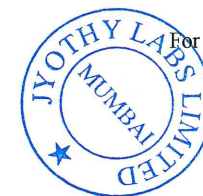
Particulars	Standalone						Consolidated					
	Quarter ended			Nine months ended		Year ended	Quarter ended			Nine months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Profit/(loss) attributable to :												
Owners of Jyothy Labs Limited							8,741	10,499	9,089	29,413	29,129	36,945
Non-Controlling Interest							(1)	3	3	(2)	(14)	(15)
Other Comprehensive Income attributable to:												
Owners of Jyothy Labs Limited							(15)	(36)	12	(101)	14	(97)
Non-Controlling Interest							4	(6)	(2)	(2)	(2)	(1)
Total Comprehensive Income attributable to:												
Owners of Jyothy Labs Limited							8,726	10,463	9,101	29,312	29,143	36,848
Non-Controlling Interest							3	(3)	1	(12)	(16)	(16)
Paid up equity share capital (Face value of Re 1/- each)	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672
Other equity						1,10,451						1,77,159
Earnings Per Share of face value Re 1/- each												
Basic earnings per share (Rs)	2.38	2.86	2.48	8.01	7.94	10.07	2.38	2.86	2.48	8.01	7.93	10.06
Diluted earnings per share (Rs)	2.38	2.86	2.48	8.01	7.94	10.07	2.38	2.86	2.48	8.01	7.93	10.06
	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

Notes :

1. The above unaudited financial results of the Company for the quarter and nine months period ended December 31, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 31, 2025. Further, Ms. M. R. Jyothy, Chairperson and Managing Director of the Company is duly authorized by the Board of Directors of the Company to sign the aforesaid financial results for the quarter and nine months period ended December 31, 2024

2. For more details on results, visit investor center section of the Company's website at www.jyothy.com and financial result under corporates section of Stock Exchange's Website at www.nseindia.com and www.bseindia.com.

Place: Mumbai
Date: January 31, 2025

For and on behalf of the Board of Directors

Jyothy M-R
M. R. Jyothy
Chairperson and Managing Director
DIN: 00571828

JYOTHY LABS LIMITED
REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Rs in lacs)

Particulars	Consolidated					
	Quarter ended			Nine months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue :						
A. Fabric Care	32,213	31,680	29,478	96,172	90,794	1,18,899
B. Dishwashing	24,459	25,396	23,605	74,651	71,828	93,660
C. Household Insecticides	3,442	4,510	4,574	12,986	14,007	21,225
D. Personal Care	6,967	8,560	7,229	24,855	24,602	30,782
E. Others	3,364	3,230	2,864	9,338	8,463	11,127
Net Sales	70,445	73,376	67,750	2,18,002	2,09,694	2,75,693
Segment Results:						
Profit / (Loss) before tax and finance cost						
A. Fabric Care	7,159	7,891	7,436	23,072	22,274	28,740
B. Dishwashing	4,466	4,840	4,247	14,258	14,110	18,044
C. Household Insecticides	(1,021)	(428)	(934)	(1,992)	(2,663)	(3,413)
D. Personal Care	748	1,161	933	2,934	3,447	3,971
E. Others	51	241	152	247	205	175
Total	11,403	13,705	11,834	38,519	37,373	47,517
Less: (i) Finance cost	(148)	(140)	(119)	(427)	(347)	(473)
(ii) Other unallocable expenditure	(989)	(1,027)	(958)	(3,164)	(3,048)	(3,502)
Add: Unallocable Income	1,118	1,031	763	3,262	3,183	4,342
Profit Before Tax	11,384	13,569	11,520	38,190	37,161	47,884
Segment Assets :						
A. Fabric Care	39,210	36,658	31,366	39,210	31,366	33,447
B. Dishwashing	29,701	27,151	24,661	29,701	24,661	26,284
C. Household Insecticides	12,155	12,701	11,523	12,155	11,523	11,409
D. Personal Care	9,902	8,560	7,254	9,902	7,254	7,514
E. Others	12,311	12,002	11,341	12,311	11,341	10,845
F. Unallocated assets	1,53,149	1,55,522	1,34,956	1,53,149	1,34,956	1,50,594
Total	2,56,428	2,52,594	2,21,101	2,56,428	2,21,101	2,40,093
Segment Liabilities :						
A. Fabric Care	23,671	23,716	17,928	23,671	17,928	22,746
B. Dishwashing	18,328	20,058	15,739	18,328	15,739	18,813
C. Household Insecticides	3,369	4,713	3,745	3,369	3,745	5,319
D. Personal Care	5,800	7,368	4,526	5,800	4,526	6,099
E. Others	2,291	2,313	1,607	2,291	1,607	1,980
F. Unallocated liabilities	5,457	5,643	4,342	5,457	4,342	4,115
Total	58,916	63,811	47,887	58,916	47,887	59,072

Notes:

- Fabric Care includes fabric whitener, fabric enhancer, detergent powder, detergent liquid and bar soap. Dishwashing includes dish wash bar, gel, liquid, dish wash scrubber, dishwash steel scrubber and dishwash powder. Household Insecticides includes mosquito repellent coil and liquid. Personal Care includes body soap, toothpaste, deodorants, talcum powder, after shave and hand wash. Others includes Laundry services, incense sticks, toilet cleaner and floor cleaner.
- Based on the "management approach" as defined in Ind AS 108 - 'Operating Segments', the Chief Operating Decision Maker evaluates the Company's performance and allocate resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.
- Goodwill identifiable to operating segments are included in segment assets, however, where goodwill relates to multiple operating segments and it is not practicable to allocate between segments, it is included in unallocated assets.
- Finance cost is not allocated to any operating segments as the Company reviews the treasury and finance cost at the group level.



For and on behalf of the Board of Directors

M. R. Jyothy
Chairperson and Managing Director

Place: Mumbai
Date: January 31, 2025

DIN : 00571828

- B. **Statement on Deviation or Variation for Proceeds of Public Issue, Right Issue, Preferential Issue, Qualified Institutional Placement etc.** – Not Applicable
- C. **Format for disclosing outstanding default on loans and debt securities-** Not Applicable
- D. **Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)-** Not Applicable
- E. **Statement on impact of Audit Qualification (For Audit Report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)-** Not Applicable

Branch Office:

- Indiana House, B Wing, 6th Floor, Makwana Road, Marol, Andheri (East), Mumbai-400059.
- 42-43, Shiv shakti Industrial Estate, Off Andheri Kurla Road, Marol, Andheri (East), Mumbai- 400059.

Jyothy Labs Limited

CIN: L24240MH1992PLC128651

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