



By Electronic Mode

14th February, 2025

The General Manager
DCS CRD
(Corporate Relationship Department)
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

SCRIP CODE NO. 504076

Dear Sir/ Madam,

Sub: Outcome of Board Meeting dated 14th February, 2025

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors in their Meeting held on 14th February, 2025 considered and approved the Standalone and Consolidated Un-audited Financial Results for the Quarter 31st December 2025, along with Limited Review Reports received from Statutory Auditors of the Company, M/s. Amin Parikh & Co. Chartered Accountants, Vadodara which are attached herewith.

The time of commencement of Board Meeting was 11 :45 a.m. and the time of conclusion was 12.15 p.m.

Thanking you,
Yours faithfully,

For JYOTI LIMITED

CS S. Singhal
Vice President (Legal) &
Company Secretary
M. No. F8289

Encl: As above



JYOTI LIMITED

CIN : L36990GJ1943PLC000363

Nanubhai Amin Marg, Industrial Area, P.O. Chemical Industries, Vadodara - 390 003

Phone : +91 63530 70339/63530 70343 Fax : ++ 91-265-2281871

E-mail : jyotiltld@jyoti.com Website : http://www.jyoti.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(₹ Lakhs)

| Sr. Particulars No. | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | 31-12-2024 (Unaudited) | 30-09-2024 (Unaudited) | 31-12-2023 (Unaudited) | 31-12-2024 (Unaudited) | 31-12-2023 (Unaudited) | 31-03-2024 (Audited) |
| 1 Revenue from Operations, | 5191 | 4163 | 4176 | 13682 | 11295 | 17535 |
| 2 Other Income | 65 | 20 | 28 | 122 | 69 | 183 |
| 3 Total Income | 5256 | 4183 | 4204 | 13804 | 11364 | 17718 |
| 4 Expenses | | | | | | |
| a) Cost of materials consumed | 4215 | 3152 | 2963 | 10669 | 8219 | 12456 |
| b) Purchase of stock-in-trade | - | - | - | - | - | - |
| c) Change in inventories of finished goods and work-in-progress | (587) | (188) | (55) | (1058) | (378) | (112) |
| d) Employee benefits expense | 758 | 656 | 587 | 2058 | 1692 | 2384 |
| e) Finance costs | 9 | 3 | 3 | 24 | 17 | 25 |
| f) Depreciation and amortisation expense | 90 | 92 | 153 | 309 | 458 | 630 |
| g) Other expenses | 480 | 396 | 426 | 1235 | 1126 | 1625 |
| Total Expenses | 4965 | 4111 | 4077 | 13237 | 11134 | 17008 |
| <i>Profit/(Loss) Before Interest, Tax, Depreciation & Amortisation (EBITDA)</i> | 325 | 147 | 255 | 778 | 636 | 1182 |
| 5 Profit/(Loss) before Exceptional Items and Tax | 291 | 72 | 127 | 567 | 230 | 710 |
| 6 Exceptional Items | - | - | (5) | - | (6) | 37 |
| 7 Profit/(Loss) Before Tax | 291 | 72 | 122 | 567 | 224 | 747 |
| 8 Tax Expense | | | | | | |
| - Current Tax | - | - | - | - | - | - |
| - Deferred Tax | - | - | - | - | - | (84) |
| 9 Net Profit/(Loss) for the period | 291 | 72 | 122 | 567 | 224 | 831 |
| 10 Other Comprehensive Income/ (Expense) | | | | | | |
| - Items that will not be reclassified to profit/ (loss) | 2 | 2 | 1 | 6 | 8 | 8 |
| - Income Tax relating to items that will not be reclassified to profit/ (loss) | - | - | - | - | - | - |
| Total Comprehensive Income for the period | 293 | 74 | 123 | 573 | 232 | 839 |
| 11 Paid up equity share capital (Face value ₹ 10) | 2309 | 2309 | 2309 | 2309 | 2309 | 2309 |
| 12 Earnings Per Share - Basic & Diluted (in ₹) (not annualised) | 1.26 | 0.31 | 0.53 | 2.46 | 0.97 | 3.60 |

Notes :

- 1) The above Standalone Results, have been reviewed by Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company.
- 2) Segmental Reporting is not applicable as the Company has only one segment.
- 3) Provision for Income Tax / Deferred Tax for the year, if any, will be made at the end of the year.
- 4) The previous quarter's/year's figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/period.

For Jyoti Limited

Place : Vadodara
Date : 14-02-2025

Rahul Nanubhai Amin
Chairman & Managing Director
DIN : 00167987

JYOTI LIMITED

CIN : L36990GJ1943PLC000363

Nanubhai Amin Marg, Industrial Area, P.O. Chemical Industries, Vadodara - 390 003

Phone : +91 63530 70339/63530 70343 Fax : ++ 91-265-2281871

E-mail : jyotiltld@jyoti.com Website : http://www.jyoti.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(₹ Lakhs)

| Sr. Particulars No. | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | 31-12-2024 (Unaudited) | 30-09-2024 (Unaudited) | 31-12-2023 (Unaudited) | 31-12-2024 (Unaudited) | 31-12-2023 (Unaudited) | 31-03-2024 (Audited) |
| 1 Revenue from Operations | 5191 | 4163 | 4176 | 13682 | 11295 | 17535 |
| 2 Other Income | 65 | 20 | 28 | 122 | 69 | 183 |
| 3 Total Income | 5256 | 4183 | 4204 | 13804 | 11364 | 17718 |
| 4 Expenses | | | | | | |
| a) Cost of materials consumed | 4215 | 3152 | 2963 | 10669 | 8219 | 12456 |
| b) Purchase of stock-in-trade | - | - | - | - | - | - |
| c) Change in inventories of finished goods and work-in-progress | (587) | (188) | (55) | (1058) | (378) | (112) |
| d) Employee benefits expense | 758 | 656 | 587 | 2058 | 1692 | 2384 |
| e) Finance costs | 9 | 3 | 3 | 24 | 17 | 25 |
| f) Depreciation and amortisation expense | 90 | 92 | 153 | 309 | 458 | 630 |
| g) Other expenses | 480 | 396 | 426 | 1235 | 1126 | 1625 |
| Total Expenses | 4965 | 4111 | 4077 | 13237 | 11134 | 17008 |
| <i>Profit/(Loss) Before Interest, Tax, Depreciation & Amortisation (EBITDA)</i> | 325 | 147 | 255 | 778 | 636 | 1182 |
| 5 Profit/(Loss) before Exceptional Items and Tax | 291 | 72 | 127 | 567 | 230 | 710 |
| 6 Exceptional Items | 0 | 0 | (5) | - | (6) | 37 |
| 7 Share of Profit/(Loss) of a Joint Venture | 101 | 81 | (10) | 237 | (2) | 13 |
| 8 Profit/(Loss) Before Tax | 392 | 153 | 112 | 804 | 222 | 760 |
| 9 Tax expense | | | | | | |
| - Current tax | - | - | - | - | - | - |
| - Deferred tax | - | - | - | - | - | (84) |
| 10 Net Profit/(Loss) for the period | 392 | 153 | 112 | 804 | 222 | 844 |
| 11 Other Comprehensive Income/ (Expense) | | | | | | |
| - Items that will not be reclassified to profit/ (loss) | 2 | 2 | 1 | 6 | 8 | 8 |
| - Income Tax relating to items that will not be reclassified to profit/ (loss) | - | - | - | - | - | - |
| Total Comprehensive Income for the period | 394 | 155 | 113 | 810 | 230 | 852 |
| 12 Paid up equity share capital (Face value ₹ 10) | 2309 | 2309 | 2309 | 2309 | 2309 | 2309 |
| 13 Earnings Per Share - Basic & Diluted (in ₹) (not annualised) | 1.70 | 0.66 | 0.49 | 3.48 | 0.96 | 3.65 |

Notes :

- 1) The above Consolidated Results, have been reviewed by Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company.
- 2) As the financial year of the Joint Venture Company is from January to December, the Financial Statement of the Joint Venture used in consolidation are drawn upto 30th September, 2024 i.e. from 1st January, 2024 to 30th September, 2024.
- 3) Segmental Reporting is not applicable as the Company has only one segment.
- 4) Provision for Income Tax / Deferred Tax for the year, if any, will be made at the end of the year.
- 5) The previous quarter's/year's figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/period.

For Jyoti Limited

Place : Vadodara
Date : 14-02-2025

Rahul Nanubhai Amin
Chairman & Managing Director
DIN : 00167987



To,
The Board of Directors,
Jyoti Limited,
Nanubhai Amin Marg, Industrial Area,
P.O. Chemical Industries, Vadodara -390003

Dear Sir,

Re: Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly and year to date Financial Results of Jyoti Limited pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Jyoti Limited for the quarter ended 31st December, 2024 and year to date result for the period from 1st April, 2024 to 31st December 2024 together with the notes thereon (hereinafter referred to as "the Statement" and initiated for the purpose of identification) being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the Circular).
2. The Preparation of the Statement in accordance with recognition and measurement principal laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been signed by management of the Company. 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant 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.



4. CONCLUSION:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results read with Notes thereon, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AMIN PARIKH & CO.
Chartered Accountants
FRN: 100332W



CA SAMIR R. PARIKH
Partner

M. No. : 41506

Place : Vadodara

Date : 14/02/2025

UDIN : 25041506BMGSSQ2322





To,
The Board of Directors,
Jyoti Limited,
Nanubhai Amin Marg, Industrial Area,
P.O. Chemical Industries, Vadodara -390003

Dear Sir,

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and year to date Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of JYOTI LIMITED and its share of the net profit after tax and total comprehensive income of its Joint Venture for the quarter ended 31st December, 2024 and year to date result for the period from 1st January 2024 to 30th September 2024 together with the notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the Circular).
2. This Statement, which is the responsibility of the Management and has been signed by management & has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules there under and other accounting principles generally accepted in India. 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 Standards 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities :

| | |
|--------------------------------|--|
| Joint Venture of Jyoti Limited | Jyoti Sohar Switchgear LLC (Sultanate of Oman) |
|--------------------------------|--|

5. The Consolidated Unaudited Financial Results includes the Interim Financial Results of a Joint Venture which have not been reviewed by us or their auditors, whose interim financial result reflects (a) total assets of Rs. 3,940.99 Lakhs as at 30th September, 2024 (b) total revenue of Rs. 2,202.77 Lakhs for the nine month ended 30th September, 2024 (c) Company's share of profit of Rs. 237.44 Lakhs for the nine month ended 30th September, and cash flows of Rs. 724.63 lakhs for the period from 1st January, 2024 to 30th September, 2024 as considered in the Consolidated Unaudited Financial Results.

Our opinion on the Statement is not modified in respect of the above matters.

For AMIN PARIKH & CO.
Chartered Accountants
FRN : 100332W


CA SAMIR R. PARIKH
Partner

M. No. : 41506

Place : Vadodara

Date : 14/02/2025

UDIN : 25041506BMGSSR3253

