



By Electronic Mode

14th November, 2024

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

SCRIP CODE NO. 504076

Sub: Outcome of Board Meeting dated 14th November, 2024

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors in their Meeting held on 14th November, 2024, considered and approved the Standalone and Consolidated Un-audited Financial Results for the Quarter and Half-Year ended on 30th September 2024, 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 3:30 p.m. and the time of conclusion was 4:10 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 : jyotilttd@jyoti.com Website : http://www.jyoti.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ Lakhs)

Sr. Particulars No.	Quarter Ended			Half year Ended		Year Ended
	30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
1 Revenue from Operations	4163	4328	4039	8491	7119	17535
2 Other Income	20	37	15	57	41	183
3 Total Income	4183	4365	4054	8548	7160	17718
4 Expenses						
a) Cost of materials consumed	3152	3302	2906	6454	5256	12456
b) Purchase of stock-in-trade	-	-	-	-	-	-
c) Change in inventories of finished goods and work-in-progress	(188)	(283)	(59)	(471)	(323)	(112)
d) Employee benefits expense	656	644	594	1300	1105	2384
e) Finance Costs	3	12	4	15	14	25
f) Depreciation and amortisation expense	92	127	153	219	305	630
g) Other Expenses	396	359	393	755	700	1625
Total Expenses	4111	4160	3991	8272	7057	17008
<i>Profit/(Loss) Before Interest, Tax, Depreciation & Amortisation (EBITDA)</i>	147	307	205	453	381	1182
5 Profit/(Loss) before Exceptional Items and Tax	72	204	63	276	103	710
6 Exceptional Items	-	-	(4)	-	(1)	37
7 Profit/(Loss) before Tax	72	204	59	276	102	747
8 Tax Expense						
- Current Tax	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	(84)
9 Net Profit/(Loss) for the period	72	204	59	276	102	831
10 Other Comprehensive Income/ (Expense)						
- Items that will not be reclassified to profit/ (loss)	2	2	5	4	7	8
- Income Tax relating to items that will not be reclassified to profit/ (loss)	-	-	-	-	-	-
Total Comprehensive Income for the period	74	206	64	280	109	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)	0.31	0.88	0.26	1.20	0.44	3.60

JYOTI LIMITED

Standalone Statement of Assets and Liabilities

(₹ Lakhs)

Particulars	As at	As at
	30-09-2024 (Unaudited)	31-03-2024 (Audited)
A Assets		
1 Non-current assets		
a) Property, plant and equipments	3598	3729
b) Intangible property	1	1
c) Non-current investments	92	92
d) Deferred Tax Assets (Net)	98	98
e) Other non-current assets	471	389
Sub-total - Non-Current assets	4260	4309
2 Current assets		
a) Inventories	2073	1430
b) Financial assets		
i) Trade receivables	15247	16040
ii) Cash and cash equivalents	373	1692
iii) Bank balances other than (ii) above	2749	1436
c) Other current assets	2538	2499
Sub-total - Current assets	22980	23097
Total Assets	27240	27406
B Equity and Liabilities		
1 Equity		
a) Share Capital	2309	2309
b) Other equity	(8581)	(8862)
Sub-total - equity	(6272)	(6553)
2 Non-current liabilities		
a) Financial liabilities		
i) Borrowings	7600	7600
b) Provisions	439	439
c) Other non-current liabilities	654	669
Sub-total - Non-current liabilities	8693	8708
3 Current liabilities		
a) Financial liabilities		
i) Borrowings	16575	16575
ii) Trade payables		
- Micro and Small Enterprises	484	504
- Others	6898	7337
b) Provisions	66	79
c) Other current liabilities	796	756
Sub-total - Current liabilities	24819	25251
Total Equity and Liabilities	27240	27406

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 : 14-11-2024

Rahul Nanubhai Amin
Chairman & Managing Director
DIN : 00167987

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ lakhs)

Particulars	Half Year Ended 30th Sept, 2024 (Unaudited)	Half Year Ended 30th Sept, 2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax and non-recurring items :	276.65	102.14
Adjustments for		
1 Depreciation	218.72	305.40
2 Finance Cost charged	14.62	14.14
3 Interest Received	(49.70)	(33.30)
4 Dividend Received	-	(0.02)
5 (Profit)/Loss on Sale of Fixed Assets (Net)	10.73	1.45
6 Bad Debts /Provision for Doubtful Debts	50.06	36.50
7 Provision for diminution in value of Investments *	-	-
	<u>244.43</u>	<u>324.17</u>
Operating Profit / (Loss) before Working Capital changes	521.08	426.31
Movement in Working Capital		
1 Trade and Other Receivables	(610.41)	1,735.28
2 Inventories	(643.50)	(288.64)
3 Trade and Other Payables	(442.85)	(461.26)
Net change in Working Capital	<u>(1,696.76)</u>	<u>985.38</u>
Cash (used in) / Generated from Operations	(1,175.68)	1,411.69
Income tax paid (net of refunds)	(80.15)	(20.41)
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	<u>(1,255.83)</u>	<u>1,391.28</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
1 Purchase of Fixed Assets	(101.63)	(112.14)
2 Proceeds from Sale of Fixed Assets	3.09	8.58
3 Investments	-	(0.02)
4 Interest Received	49.70	33.30
5 Dividend Received	-	0.02
NET CASH UTILISED IN INVESTING ACTIVITIES (B)	<u>(48.84)</u>	<u>(70.26)</u>
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
1 Interest (Net)	(14.62)	(14.14)
NET CASH GENERATED IN FINANCIAL ACTIVITIES (C)	<u>(14.62)</u>	<u>(14.14)</u>
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C)	(1,319.29)	1,306.88
Cash and Cash Equivalents as at 01-04-2024	1,692.29	833.12
Cash and Cash Equivalents as at 30-09-2024	373.00	2,140.00

Notes : i) Previous year figures are regrouped wherever necessary.

ii) Figures in brackets indicate negative figures.

* Nominal Value

For Jyoti Limited

Place : Vadodara
Date : 14/11/2024

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 : jyotilttd@jyoti.com Website : http://www.jyoti.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ Lakhs)

Sr. No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
1	Revenue from Operations	4163	4328	4039	8491	7119	17535
2	Other Income	20	37	15	57	41	183
3	Total Income	4183	4365	4054	8548	7160	17718
4	Expenses						
	a) Cost of materials consumed	3152	3302	2906	6454	5256	12456
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods and work-in-progress	(188)	(283)	(59)	(471)	(323)	(112)
	d) Employee benefits expense	656	644	594	1300	1105	2384
	e) Finance Costs	3	12	4	15	14	25
	f) Depreciation and amortisation expense	92	127	153	219	305	630
	g) Other Expenses	396	359	393	755	700	1625
	Total Expenses	4111	4160	3991	8272	7057	17008
	<i>Profit/(Loss) Before Interest, Tax, Depreciation & Amortisation (EBITDA)</i>	147	307	205	453	381	1182
5	Profit/(Loss) before Exceptional Items and Tax	72	204	63	276	103	710
6	Exceptional Items	-	-	(4)	-	(1)	37
7	Share of Profit/(Loss) of a Joint Venture	81	55	3	136	8	13
8	Profit/(Loss) before Tax	153	259	62	412	110	760
9	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	(84)
10	Net Profit/(Loss) for the period	153	259	62	412	110	844
11	Other Comprehensive Income/ (Expense)						
	- Items that will not be reclassified to profit/ (loss)	2	2	5	4	7	8
	- Income Tax relating to items that will not be reclassified to profit/ (loss)	-	-	-	-	-	-
	Total Comprehensive Income for the period	155	261	67	416	117	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)	0.66	1.12	0.27	1.79	0.48	3.65

JYOTI LIMITED

Consolidated Statement of Assets and Liabilities

(₹ Lakhs)

Particulars	As at	As at
	30-09-2024 (Unaudited)	31-03-2024 (Audited)
A Assets		
1 Non-current assets		
a) Property, plant and equipments	3598	3729
b) Intangible property	1	1
c) Non-current investments	1198	1062
d) Deferred Tax Assets (Net)	98	98
e) Other non-current assets	471	389
Sub-total - Non-Current assets	5366	5279
2 Current assets		
a) Inventories	2073	1430
b) Financial assets		
i) Trade receivables	15247	16040
ii) Cash and cash equivalents	373	1692
iii) Bank balances other than (ii) above	2749	1436
c) Other current assets	2538	2499
Sub-total - Current assets	22980	23097
Total Assets	28346	28376
B Equity and Liabilities		
1 Equity		
a) Share Capital	2309	2309
b) Other equity	(7475)	(7892)
Sub-total - equity	(5166)	(5583)
2 Non-current liabilities		
a) Financial liabilities		
i) Borrowings	7600	7600
b) Provisions	439	439
c) Other non-current liabilities	654	669
Sub-total - Non-current liabilities	8693	8708
3 Current liabilities		
a) Financial liabilities		
i) Borrowings	16575	16575
ii) Trade payables		
- Micro and Small Enterprises	484	504
- Others	6898	7337
b) Provisions	66	79
c) Other current liabilities	796	756
Sub-total - Current liabilities	24819	25251
Total Equity and Liabilities	28346	28376

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 June, 2024 i.e. from 1st January, 2024 to 30th June, 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 : 14-11-2024

Rahul Nanubhai Amin
Chairman & Managing Director
DIN : 00167987

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	(₹ lakhs)	
	Half Year Ended 30th Sept,2024 (Unaudited)	Half Year Ended 30th Sept,2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax and non-recurring items :	412.40	110.49
Adjustments for		
1 Depreciation	218.72	305.40
2 Finance Cost charged	14.62	14.14
3 Interest Received	(49.70)	(33.30)
4 Dividend Received	-	(0.02)
5 (Profit)/Loss on Sale of Fixed Assets (Net)	10.73	1.45
6 Bad Debts /Provision for Doubtful Debts	50.06	36.50
7 Provision for diminution in value of Investments *	-	-
	<u>244.43</u>	<u>324.17</u>
Operating Profit / (Loss) before Working Capital changes	656.83	434.66
Movement in Working Capital		
1 Trade and Other Receivables	(610.41)	1,735.28
2 Inventories	(543.50)	(288.64)
3 Trade and Other Payables	(442.85)	(461.26)
Net change in Working Capital	<u>(1,696.76)</u>	<u>985.38</u>
Cash Generated from Operations	(1,039.93)	1,420.04
Direct Taxes Paid (Net)	(80.15)	(20.41)
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	<u>(1,120.08)</u>	<u>1,399.63</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
1 Purchase of Fixed Assets	(101.63)	(112.14)
2 Proceeds from Sale of Fixed Assets	3.09	8.58
3 Investments	(135.75)	(8.37)
4 Interest Received	49.70	33.30
5 Dividend Received	-	0.02
NET CASH UTILISED IN INVESTING ACTIVITIES (B)	<u>(184.59)</u>	<u>(78.61)</u>
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
1 Interest (Net)	(14.62)	(14.14)
NET CASH GENERATED IN FINANCIAL ACTIVITIES (C)	<u>(14.62)</u>	<u>(14.14)</u>
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C)	(1,319.29)	1,306.88
Cash and Cash Equivalents as at 01-04-2024	1,692.29	833.12
Cash and Cash Equivalents as at 30-09-2024	373.00	2,140.00

Notes : i) Previous year figures are regrouped wherever necessary.

ii) Figures in brackets indicate negative figures.

* Nominal Value

For Jyoti Limited

Place : Vadodara
Date : 14/11/2024

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 30th September 2024 and the year to date result for the period from 1st April 2024 to 30th September, 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 : 14/11/2024
UDIN : 24041506BKAFTP2375





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 30th September, 2024 and the year to date result for the period from 1st January 2024 to 30th June 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.

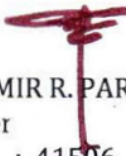
4. The Statement includes the results of the following entities :

Joint Venture of Jyoti Limited	Jyoti Sohar Switchgear LLC (Sultanate of Oman)
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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. 4,017.26 Lakhs as at 30th June, 2024 (b) total revenue of Rs. 1,489.16 Lakhs for the half year ended 30th June, 2024 (c) Company's share of profit of Rs. 135.76 Lakhs for the half year ended 30th June, and cash flows of Rs. 41.12 lakhs for the period from 1st January, 2024 to 30th June, 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 : 14/11/2024
UDIN : 24041506BKAFTQ5798

