



By Electronic Mode

14<sup>th</sup> 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: Submission Integrated Filing (Financial) for the quarter ended December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, read with BSE Circular No. 20250102-4 dated 2<sup>nd</sup> January, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter ended on 31<sup>st</sup> December, 2024.

The same is also available on the website of the Company at <http://www.jyoti.com/>.

Kindly take note of the same.

Thanking you,

Yours faithfully,

**For Jyoti Limited**

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



QUARTERLY INTEGRATED FILING (FINANCIAL)

A. Financial Results: Attached as Annexure-I

B. Statement on deviation of variation for proceeds of public issue, rights issue, preferential issue, qualified institutional placement, etc.

- Not Applicable

C. Format for disclosing outstanding default on loans and debt securities:

Sr. No.	Particulars	Amount (in Rs. Crores)
1.	<b>Loans/ revolving facilities like cash credit from banks/financial institutions</b>	
A.	Total amount outstanding as on date	241.75
B.	Of the total amount outstanding, amount of default as on date	115.75
2.	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount of default as on date	-
3.	<b>Total financial indebtedness of the listed entity including short term and long term debt</b>	241.75

D. Format for disclosure of related party transactions (applicable only for half yearly filings, i.e. 2<sup>nd</sup> and 4<sup>th</sup> quarter)

- Not applicable for this quarter

E. Statement on impact of Audit qualifications (for Audit Report with modified opinion) submitted along-with Annual Audited Financial results (Standalone and Consolidated separately) (applicable only for annual filing i.e. 4<sup>th</sup> quarter)

- Not applicable for this quarter



## Annexure-I

### 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 NINE MONTHS ENDED 31ST DECEMBER, 2024

(₹ Lakhs)

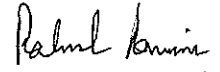
Sr. Particulars No.	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
1 Revenue from Operations	5191	4163	4176	13682	11295	17535
2 Other Income	65	20	28	122	69	183
3 Total 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
<b>Total Expenses</b>	<b>4965</b>	<b>4111</b>	<b>4077</b>	<b>13237</b>	<b>11134</b>	<b>17008</b>
<i>Profit/(Loss) Before Interest, Tax, Depreciation &amp; Amortisation ( EBITDA)</i>	<b>325</b>	<b>147</b>	<b>255</b>	<b>778</b>	<b>636</b>	<b>1182</b>
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)	-	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>293</b>	<b>74</b>	<b>123</b>	<b>573</b>	<b>232</b>	<b>839</b>
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

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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



Rahul Nanubhai Amin  
Chairman & Managing Director  
DIN : 00167987

Place : Vadodara  
Date : 14-02-2025



# 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)

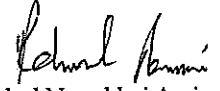
Sr. Particulars No.	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
1 Revenue from Operations	5191	4163	4176	13682	11295	17535
2 Other Income	65	20	28	122	69	183
3 Total 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 &amp; 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



Rahul Nanubhai Amin  
Chairman & Managing Director  
DIN : 00167987

Place : Vadodara

Date : 14-02-2025





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 31<sup>st</sup> December, 2024 and year to date result for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> 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 31<sup>st</sup> December, 2024 and year to date result for the period from 1<sup>st</sup> January 2024 to 30<sup>th</sup> 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)
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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. 3,940.99 Lakhs as at 30<sup>th</sup> September, 2024 (b) total revenue of Rs. 2,202.77 Lakhs for the nine month ended 30<sup>th</sup> September, 2024 (c) Company's share of profit of Rs. 237.44 Lakhs for the nine month ended 30<sup>th</sup> September, and cash flows of Rs. 724.63 lakhs for the period from 1st January, 2024 to 30<sup>th</sup> 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

