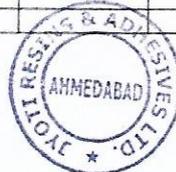




## Statement of Unaudited Standalone Results for the Quarter and Nine Months Ended December, 31 2025

(Rs. in Lakhs)

Particulars	Quarter Ended			Nine Month ended		For the Year Ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income</b>						
a) Revenue From Operations	7,231	7,438	7,109	22,180	20,552	28,412
b) Other Income	290	312	291	909	760	1,097
<b>Total Income</b>	<b>7,522</b>	<b>7,751</b>	<b>7,400</b>	<b>23,089</b>	<b>21,312</b>	<b>29,509</b>
<b>2 Expenses:</b>						
a) Cost of Materials Consumed	1,940	1,876	2,065	6,191	6,442	8,987
b) Purchases of Stock-In-Trade	-	-	-	-	-	-
c) Changes In Inventories of Finished Goods Work-In-Progress And Stock-In-Trade	58	152	76	(96)	(364)	(171)
d) Employees Benefits Expense	826	861	789	2,539	2,295	2,992
e) Finance Costs	-	0	0	0	0	7
f) Depreciation And Amortization Expense	48	48	42	142	117	159
g) Sales Promotion expense	1,334	1,336	1,261	4,052	3,430	4,613
h) Sales Commission expense	244	211	148	741	514	712
i) Freight and Octroi expense	126	92	109	331	305	437
j) Other Expense	816	863	411	2,423	1,397	1,894
<b>Total Expenses</b>	<b>5,392</b>	<b>5,439</b>	<b>4,902</b>	<b>16,323</b>	<b>14,137</b>	<b>19,631</b>
<b>3 Profit before exceptional items and tax (1-2)</b>	<b>2,129</b>	<b>2,312</b>	<b>2,498</b>	<b>6,765</b>	<b>7,175</b>	<b>9,879</b>
4 Exceptional items	-	-	-	-	-	-
<b>5 Profit before and tax (3 - 4)</b>	<b>2,129</b>	<b>2,312</b>	<b>2,498</b>	<b>6,765</b>	<b>7,175</b>	<b>9,879</b>
6 Tax expense:						
Current tax	546	595	600	1,726	1,800	2,475
Earlier year excess provision written back	45	-	(15)	45	(57)	9
Deferred tax	2	1	7	4	22	7
<b>Total tax expenses</b>	<b>593</b>	<b>596</b>	<b>592</b>	<b>1,774</b>	<b>1,765</b>	<b>2,491</b>
<b>7 Net Profit Loss for the period from continuing operations (5 - 6)</b>	<b>1,537</b>	<b>1,716</b>	<b>1,906</b>	<b>4,991</b>	<b>5,410</b>	<b>7,387</b>
8 Profit (loss) from discontinued operations before tax						
Tax expense of discontinued operations						
<b>Net profit (loss) from discontinued operation after tax</b>						
9 Share of profit (loss) of associates and joint ventures accounted for using equity method						
<b>10 Net Profit for period</b>	<b>1,537</b>	<b>1,716</b>	<b>1,906</b>	<b>4,991</b>	<b>5,410</b>	<b>7,387</b>
11 Other Comprehensive Income (OCI)						
(a) (i) Items that will not be reclassified to Profit or Loss	-	-	11	-	34	(6)
(ii) Income tax related to items above	(0)	(0)	(2)	(0)	(8)	2
(b) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income tax related to items above	-	-	-	-	-	-
<b>Other comprehensive income, net of tax (a+b)</b>	<b>(0)</b>	<b>(0)</b>	<b>9</b>	<b>(0)</b>	<b>26</b>	<b>(5)</b>
<b>12 Total Comprehensive Income for the Period</b>	<b>1,537</b>	<b>1,716</b>	<b>1,914</b>	<b>4,991</b>	<b>5,435</b>	<b>7,383</b>
13 Details of equity share capital						
Paid-up equity share capital	1,200	1,200	1,200	1,200	1,200	1,200
Face value of equity share capital	10	10	10	10	10	10
14 Other Equity excluding revaluation reserve	-	-	-	-	-	20,046



**Registered Office :**  
1104-1112 Ellite, Nr. Shapath Hexa, Opp. Kargil Petrol Pump,  
Nr. Sola Over Bridge, S.G. Highway, Ahmedabad-380060  
Ph: 079-29700574, 40026268 | M: +91 94273 20474  
CIN : L24229GJ1993PLC020879

**Regional Office :**  
1605-1606, Lotus Link Square, Opp. D.N.Nagar Metro Station,  
Andheri Link Road, J.P.Road Corner, Andheri(West),  
Mumbai- 400053 | M: +91 83693 99446

**Plant Facility :**  
Survey No. 873, Vill. ...  
Dist : Gandhinagar-380015  
M:- +91 94273 58400



15 Earnings per share of Rs. 10 each (Rs.)							
i	Earnings per equity share for continuing operations	13	14	16	42	45	62
	Basic earnings (loss) per share from continuing operations	13	14	16	42	45	62
	Diluted earnings (loss) per share from continuing operations						
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations						
	Diluted earnings (loss) per share from discontinued operations						
16 Earnings per equity share:							
	(1) Basic (₹)	13	14	16	42	45	62
	(2) Diluted (₹)	13	14	16	42	45	62

**Notes:**

- The above Unaudited Financial results of the Company for the quarter/nine month period ended December 31st, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on February 9th, 2026.
- The above Unaudited Financial results of the Company for the quarter/nine month period ended December 31st, 2025 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, read with relevant rule issued thereunder and other accounting principles generally accepted in India. These unaudited results have been reviewed by the statutory auditors and they have issued an unmodified conclusion thereon.
- The Company's business activity falls within a single reportable business segment. Therefore segment reporting is not applicable.
- The Central government has made the labour code bill containing four laws effective from November 21st, 2025. The Company is in the process of evaluation of its impact, and ascertain its effect on the financials, if any.  
Since the exercise is yet to be over, the impact of the same if any, will be accounted for after the process / exercise for implementation is over in the next quarter.
- The earning per share (EPS) are not annualised for nine month ended on December 31st, 2025 & December 31st, 2024 and for the quarter ended on December 31st, 2025; September 30th, 2025 & December 31st, 2024.
- Previous quarters/years figures have been re-grouped /re-classified/re-arranged/re-instated wherever necessary.

Date : February 9, 2026  
Place : Ahmedabad



By Order of the Board of Directors  
For, Jyoti Resins And Adhesives Limited

*(Signature)*  
Utkarsh Patel  
Managing Director  
DIN : 02874427

**Registered Office :**

1104-1112 Elite, Nr. Shapath Hexa, Opp. Kargil Petrol Pump,  
Nr. Sola Over Bridge, S.G. Highway, Ahmedabad-380060  
Ph: 079-29700574, 40026268 | M: +91 94273 20474  
CIN : L24229GJ1993PLC020879

**Regional Office :**

1605-1606, Lotus Link Square, Opp. D.N. Nagar Metro Station,  
Andheri Link Road, J.P. Road Corner, Andheri(West),  
Mumbai- 400053 | M: +91 83693 99446

**Plant Facility :**

Survey No. 873, Village : Santej, Tal. : Kalol,  
Dist. : Gandhinagar-382721 | Ph: 02764-286327  
M: +91 94273 58400

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION 2015**

To  
**The Board of Directors**  
**Jyoti Resins & Adhesives Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Jyoti Resins & Adhesives Limited ("the Company"), for the quarter ended December 31<sup>st</sup>, 2025 and for the year to date period from April 1<sup>st</sup>, 2025 to December 31<sup>st</sup>, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which 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 Indian Accounting Standard "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 issue 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to note no. 4 to the statement for likely impact of the newly introduced Labour Codes effective November 21<sup>st</sup>, 2025 enacted by the Central Government on the financials of the Company. Our conclusion on the statement is not modified in this regard.



515, Tulsiani Chambers, Nariman Point, Mumbai 400 021. INDIA

91-993011 1344 | For queries, log on to [www.rkabra.net](http://www.rkabra.net)

**R Kabra & Co LLP**  
**CHARTERED ACCOUNTANTS**

5. 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 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R Kabra & Co. LLP**  
**Chartered Accountants**  
Firm Registration No:104502WW/100721



**Pradip Das**  
**(Partner)**  
Membership No: 52727  
UDIN: 26052727KTBWZZ9729  
Place: Kolkata  
Date: February 9<sup>th</sup>, 2026



515, Tulsiani Chambers, Nariman Point, Mumbai 400 021. INDIA

91-993011 1344 | For queries, log on to [www.rkabra.net](http://www.rkabra.net)