

Regd. Office : Survey No. 873, Village : Santej, Tal.: Kalol, Dist.: Gandhinagar. Pin : 382721 Phone : (02764) 286327, (M) : 94273 58400  
Administrative Office : 1104-1112, ELITE, Nr. Shapath Hexa Opp. Kargil Petrol Pump, Nr. Sola Bridge S.G. Highway, Ahmedabad-380060  
Phone : 079-29700574, 40026268, M: 9427320474, Email : info@euro7000.com, CIN: L24229GJ1993PLC020879

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street Mumbai- 400 001  
**Scrip Code: 514448**

30.01.2025

Dear Sir/Ma'am,

**Sub: Outcome of Board Meeting pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

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Pursuant to Regulations 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of Jyoti Resins and Adhesives Limited at its meeting held today i.e. on Thursday, 30<sup>th</sup> January, 2025 has inter-alia transacted the following business:

1. approved Un-Audited Financial Results of the Company for the Third quarter and Nine Months ended on 31<sup>st</sup> December, 2024; and
2. took on record 'Limited Review Report' thereon issued by Statutory Auditors of the Company.

A copy of the approved Un-Audited Financial Results along with Limited Review Report are enclosed herewith.

The meeting commenced at 05:00 p.m. and concluded at 05:30 p.m. at the Administrative Office of the Company situated at Ahmedabad.

Kindly take the same on record.

Thanking you,

**For, Jyoti Resins and Adhesives Limited**

**Utkarsh Patel**  
**Managing Director**  
**DIN: 02874427**

# JYOTI RESINS AND ADHESIVES LIMITED

CIN: L24229GJ1993PLC020879

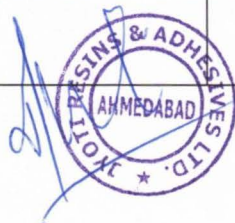
Reg. Address: Registered Office :- Survey No. 873, Ranchhodpura Road, Tal. Kalol, Dist. Gandhinagar, Santej - 382721

Website : www.euro7000.com Contact :- 02764 286327

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31.12.2024

(Rs. in Lakhs)

Particulars		For the Quarter Ended			Nine Month ended		For the 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
<b>1</b>	<b>Income</b>						
a)	Revenue From Operations	7,109	6,525	6,192	20,552	18,606	25,730
b)	Other Income	291	273	125	760	262	682
	<b>Total Income</b>	<b>7,400</b>	<b>6,798</b>	<b>6,317</b>	<b>21,312</b>	<b>18,868</b>	<b>26,412</b>
<b>2</b>	<b>Expenses:</b>						
a)	Cost of Materials Consumed	2,065	2,140	1,778	6,442	6,018	8,542
b)	Purchases of Stock-In-Trade	-	-	-	-	-	-
c)	Changes In Inventories of Finished Goods Work-In-Progress And Stock-In-	76	(262)	(28)	(364)	(130)	82
d)	Employees Benefits Expense	789	756	885	2,295	1,908	2,508
e)	Finance Costs ( as on 31st dec 2024 is Rs 36620.16)	0	-	-	0	-	5
f)	Depreciation And Amortization Expense	42	38	29	117	83	109
g)	Sales promotion and amortisation expense	1,261	1,218	830	3,430	2,732	3,774
h)	Sales Commission expense	148	210	157	514	488	632
i)	Freight and Octroi expense	109	85	99	305	284	404
j)	Other Expense	411	438	417	1,397	1,038	1,397
	<b>Total Expenses</b>	<b>4,902</b>	<b>4,623</b>	<b>4,166</b>	<b>14,137</b>	<b>12,420</b>	<b>17,452</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>2,498</b>	<b>2,176</b>	<b>2,151</b>	<b>7,175</b>	<b>6,448</b>	<b>8,960</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit before and tax (3 - 4)</b>	<b>2,498</b>	<b>2,176</b>	<b>2,151</b>	<b>7,175</b>	<b>6,448</b>	<b>8,960</b>
<b>6</b>	Tax expense:						
	Current tax	600	575	512	1,800	1,612	2,250
	Earlier year excess provision written back	(15)	(42)	(17)	(57)	(17)	(16)
	Deferred tax	7	15	12	22	18	14
	<b>Total tax expenses</b>	<b>592</b>	<b>548</b>	<b>507</b>	<b>1,765</b>	<b>1,613</b>	<b>2,248</b>
<b>7</b>	<b>Net Profit Loss for the period from continuing operations (5 - 6)</b>	<b>1,906</b>	<b>1,629</b>	<b>1,644</b>	<b>5,410</b>	<b>4,835</b>	<b>6,712</b>
<b>8</b>	<b>Profit (loss) from discontinued operations before tax</b>						
	Tax expense of discontinued operations						
	<b>Net profit (loss) from discontinued operation after tax</b>						
<b>9</b>	<b>Share of profit (loss) of associates and joint ventures accounted for using equity method</b>						
<b>10</b>	<b>Net Profit for period</b>	<b>1,906</b>	<b>1,629</b>	<b>1,644</b>	<b>5,410</b>	<b>4,835</b>	<b>6,712</b>
<b>11</b>	<b>Other Comprehensive Income (OCI)</b>						
	(a) (i) Items that will not be reclassified to Profit or Loss	11	-	-	34	-	45
	(ii) Income tax related to items above	(2)	-	-	(8)	-	(11)
	(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>9</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>-</b>	<b>34</b>
<b>12</b>	<b>Total Comprehensive Income for the Period</b>	<b>1,914</b>	<b>1,629</b>	<b>1,644</b>	<b>5,435</b>	<b>4,835</b>	<b>6,746</b>
<b>13</b>	<b>Details of equity share capital</b>						
	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
<b>14</b>	<b>Other Equity excluding revaluation reserve</b>	-	-	-	-	-	13,744
<b>15</b>	<b>Earnings per share of Rs. 10 each (Rs.)</b>						
i	Earnings per equity share for continuing operations	16	14	14	45	40	56
	Basic earnings (loss) per share from continuing operations	16	14	14	45	40	56
	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						
<b>12</b>	Earnings per equity share:						
	(1) Basic (₹)	16	14	14	45	40	56
	(2) Diluted (₹)	16	14	14	45	40	56



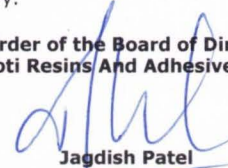
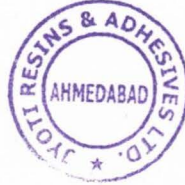
**Notes:**

- 1 The above Unaudited Financial Results of the Company for the quarter ended December 31, 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on January 30, 2025.
- 2 This Unaudited Financial Statements of the company for the quarter ended 31st December 2024 has 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.
- 3 The Company's business activity falls within a single reportable business segment. Therefore segment reporting is not applicable.
- 4 The earning per share (EPS) are not annualised for nine month ended on 31st December, 2024 & 31st December, 2023 and for the quarter ended on 31st December, 2024; 30th September, 2024 & 31st December, 2023
- 5 The figures for the previous period/year have been regrouped /reclassified, wherever considered necessary.

**Date : January 30, 2025**

**Place : Ahmedabad**

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



**Jagdish Patel**  
**Chairman**  
**DIN : 00304924**





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

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

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Jyoti Resins and Adhesives Limited ("the Company"), for the quarter ended 31<sup>st</sup> December, 2024 and for the year to date period from April 1, 2024 to December 31, 2024 ("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 ("IND AS 34"), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with the 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. 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. We have not performed an audit and 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 applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the 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:104502W/W100721

**Ram S Verma**  
**(Partner)**  
Membership No: 038913  
UDIN:25038913BMNAWX6260  
Place: Mumbai  
Dated:30.01.2025

