

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

08.05.2025

Scrip Code: 514448

Dear Sir/Ma'am,

Sub.: Outcome of Board Meeting held on Thursday, 08th May, 2025 and submission of Standalone Audited Financial Results for the Fourth Quarter and year ended on 31st March, 2025.

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** [‘the Company’] at its meeting held today i.e **Thursday, 08th May, 2025** has inter-alia discussed, approved, and taken on record the following matter:

1. Approved Standalone Audited Financial Results for the Fourth Quarter and year ended on 31st March, 2025.
2. Taking on record ‘Audit Report’ as issued by M/s. R KABRA & CO LLP, Statutory Auditors of the Company. We would like to state that M/s. R KABRA & CO LLP, statutory auditors of the Company, have issued audit reports with unmodified opinion on the Statement.
3. Declared Final dividend of Rs. 9.00 (90%) per Equity Share of face value of Rs. 10/- each for the Financial Year 2024-25, subject to approval of Shareholders and which shall be paid/dispatched as per the provisions of the Companies Act, 2013 and rules made thereunder.
4. Shifting of Registered Office of the Company from “Survey No.873, Village Santej, Takula Kalol, District Gandhinagar, Pin Code: 382721 to “**1104-1112, ELITE, Nr. Shapath Hexa, Opp. Kargil Petrol Pump, Nr. Sola Bridge, S. G. Highway, Ahmedabad - 380060**” subject to approval of Shareholders in the ensuing General Meeting of the Company.

A copy of the approved Audited Financial Results along with Audit Report are enclosed herewith.

The meeting commenced at 1:00 p.m. and concluded at 2:10 p.m at the Registered Office of the Company.

You are requested to 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 Audited Standalone Results for the Quarter and Year Ended March 31, 2025

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended	
	(31/03/2025)	(31/12/2024)	(31/03/2024)	(31/03/2025)	(31/03/2024)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	(Refer Note 2)		(Refer Note 2)		
1	Income				
a)	Revenue From Operations	7,861	7,109	7,124	28,412
b)	Other Income	337	291	420	1,097
	Total Income	8,198	7,400	7,544	29,509
2	Expenses:				
a)	Cost of Materials Consumed	2,545	2,065	2,524	8,987
b)	Purchases of Stock-In-Trade	-	-	-	-
c)	Changes In Inventories of Finished Goods Work-In-Progress And Stock-In-	193	76	212	(171)
d)	Employees Benefits Expense	698	789	600	2,992
e)	Finance Costs	7	-	5	7
f)	Depreciation And Amortization Expense	42	42	26	159
g)	Sales Promotion expense	1,183	1,261	1,041	4,613
h)	Sales Commission expense	198	148	144	712
i)	Freight and Octroi expense	132	109	119	437
j)	Other Expense	496	411	361	1,894
	Total Expenses	5,494	4,902	5,032	19,631
3	Profit before exceptional items and tax (1-2)	2,704	2,498	2,512	9,879
4	Exceptional items	-	-	-	-
5	Profit before and tax (3 - 4)	2,704	2,498	2,512	9,879
6	Tax expense:				
	Current tax	675	600	638	2,475
	Earlier year excess provision written back	66	(15)	1	9
	Deferred tax	(15)	7	(4)	7
	Total tax expenses	726	592	635	2,491
7	Net Profit Loss for the period from continuing operations (5 - 6)	1,978	1,906	1,877	7,387
8	Profit (loss) from discontinued operations before tax				
	Tax expense of discontinued operations				
	Net profit (loss) from discontinued operation after tax				
9	Share of profit (loss) of associates and joint ventures accounted for using equity method				
10	Net Profit for period	1,978	1,906	1,877	7,387
11	Other Comprehensive Income (OCI)				
(a)	(i) Items that will not be reclassified to Profit or Loss	(29)	11	45	(6)
	(ii) Income tax related to items above	8	(2)	(11)	2
(b)	(i) Items that will be reclassified to Profit or Loss	-	-	-	-
	(ii) Income tax related to items above	-	-	-	-
	Other comprehensive Income, net of tax (a+b)	(22)	9	34	(5)
12	Total Comprehensive Income for the Period	1,956	1,914	1,911	7,383
13	Details of equity share capital				
	Paid-up equity share capital	1,200	1,200	1,200	1,200
	Face value of equity share capital	10	10	10	10
14	Other Equity excluding revaluation reserve	-	-	-	20,046
15	Earnings per share of Rs. 10 each (Rs.)				
i	Earnings per equity share for continuing operations	16	16	16	62
	Basic earnings (loss) per share from continuing operations	16	16	16	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 (₹)	16	16	16	62
	(2) Diluted (₹)	16	16	16	62

Notes:

- The above Audited Financial Results of the Company for the year ended March 31, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 8, 2025.
- The Figures of the current quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2025/ March 31, 2024 and the unaudited year-to-date figures upto December 31, 2024/ December 31, 2023 being the date of the end of the third quarter.
- This Audited Financial Results of the company for the year ended March 31, 2025 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with relevant rule issued thereunder and other accounting principles generally accepted in India.
- The Company's business activity falls within a single reportable business segment. Therefore segment reporting is not applicable.
- The Board of Directors has recommended a dividend @ Rs. 9 (90%) on equity shares subject to approval from the shareholders at the ensuing Annual General Meeting of the company.
- The earning per share (EPS) are not annualised for the quarters ended on 31st March, 2025, 31st December, 2024 and 31st March, 2024.
- Previous quarters/years figures have been re-grouped /re-classified/re-arranged/re-instated wherever necessary.

Date : May 8, 2025
Place : Santej



By Order of the Board of Directors
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
Standalone Statement of Assets and Liabilities As at 31.03.2025

(Rs. in Lakhs)

Particulars	As at 31.03.2025 Audited	As at 31.03.2024 Audited
A ASSETS		
1 Non-current Assets		
(A) Property, plant and equipment	4,838	4,823
(B) Capital work-in-progress	-	-
(C) Right-of-use assets	-	-
(D) Intangible assets	-	-
(E) Intangible Assets Under Development	-	-
(F) Financial assets		
(i) Investments	0	-
(ii) Loans	-	-
(iii) Other financial assets (Bank Deposits)	435	148
(G) Deferred Tax Assets (net)	-	-
(H) Other non-current assets	-	-
Total Non-Current Assets	5,273	4,971
2 Current assets		
(A) Inventories	685	497
(B) Financial assets		
(i) Investments	154	4
(ii) Trade receivables	12,554	9,399
(iii) Cash and cash equivalents	3,977	2,818
(iv) Bank balances other than (iii) above	11,318	8,241
(v) Other financial assets	-	-
(C) Other current assets	2,866	3,224
Total Current Assets	31,554	24,182
Total Assets	36,827	29,153
B EQUITY AND LIABILITIES		
EQUITY		
(A) Equity Share capital	1,200	1,200
(B) Other equity	21,726	15,424
Total Equity	22,926	16,624
Liabilities		
Non-current liabilities		
(A) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Other financial liabilities	-	-
(B) Provisions	-	-
(C) Deferred tax liabilities (net)	60	54
(D) Other non current liabilities	128	93
Total Non-Current Liabilities	187	147
Current liabilities		
(A) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises;	-	-
(B) total outstanding dues of creditors other than micro enterprises and	1,479	990
(iv) Other financial liabilities	234	203
(B) Provisions	10	59
(C) Current tax liabilities	2,475	2,250
(D) Other current liabilities	9,515	8,880
Total Current Liabilities	13,713	12,382
Total Equity and Liabilities	36,827	29,153

Note : Previous years figures have been re-grouped /re-classified /re-arranged /re-instated wherever necessary.

Date : May 8, 2025
Place : Santej



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

Utkarsh Patel
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

CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2025

(Rs. in Lakhs)

Particulars	For the year ending on 31.03.2025	For the year ending on 31.03.2024
A Cash Flow from Operating Activities		
Profit / (Loss) before Tax	9,879	8,960
<u>Adjustment For:-</u>		
Depreciation	159	109
Cash Discount	24	45
Bad Debts	104	193
Interest and other finance expense	7	5
Net loss / (gain) on fair value change	(8)	(2)
Interest Income	(1,091)	(670)
Profit on sale of Property, Plant and Equipment	-	(6)
Profit on sale of Investments	(3)	(2)
Operating profit before working capital changes	9,070	8,632
Movements in fund / capital :		
Decrease / (increase) in Trade receivables	(3,283)	(490)
Decrease / (increase) in inventories	(188)	7
Decrease / (increase) in other current assets	398	(233)
Decrease / (increase) in other bank balances	(3,077)	(5,539)
Increase/ (decrease) in other non current financial liabilities	35	50
Decrease / (increase) in other non current financial assets	(287)	2,650
Increase/ (decrease) in Trade Payables	489	(430)
Increase/ (decrease) in other current financial liabilities	31	189
Increase/ (decrease) in other current liabilities	635	260
Increase/ (decrease) in Provisions	167	(89)
Cash generated from / (used in) operations	3,989	5,006
Direct Tax Paid	(2,514)	(2,320)
Net cash flow from/ (used in) operating activities A	1,475	2,686
B Cash flows from investing activities		
Purchase of Property, Plant & Equipments	(173)	(228)
Sale of Property, Plant & Equipments	-	26
Investment purchase	(1,930)	(501)
Investment sold	1,783	503
Interest Received	1,091	670
Net cash flow from/ (used in) investing activities B	771	470
C Cash flows from financing activities		
Dividend Paid	(1,080)	(720)
Interest and financial expense	(7)	(5)
Net cash flow from/ (used in) in financing activities C	(1,087)	(725)
Net increase/(decrease) in cash and cash equivalents A+B+C	1,159	2,432
Cash and cash equivalents at the beginning of the period	2,818	386
Cash and cash equivalents at the end of the oeriod	3,977	2,818
Components of cash and cash equivalents		
Cash and Cash Equivalents	3,977	2,818
Total Cash and Cash Equivalents	3,977	2,818

Note :

1 Figures in brackets indicate cash outflow.

2 Previous years figures have been re-grouped /re-classified /re-arranged /re-instated wherever necessary.

Date : May 8, 2025

Place : Santej

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

(Signature)
Atkarsh Patel
Managing Director
DIN : 02874427



Independent Auditors' Report on the Quarterly and Annual Audited Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
JYOTI RESINS & ADHESIVES LIMITED**

Opinion

We have audited the accompanying audited Statement of quarterly and annual Financial Results of M/s. **JYOTI RESINS & ADHESIVES LIMITED** (the "Company"), for the quarter and year ended 31st March, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and;
- (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, Implementation and maintenance of adequate internal financial controls that were operating

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effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

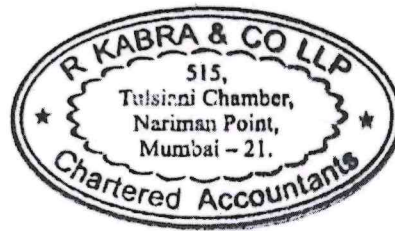
The Statement includes the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of full financial year ended 31st March, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For R Kabra & Co LLP
Chartered Accountants

Firm Registration No.:104502W/W100721

HEMANT
PRABHUDAS
VASTANI

Digitally signed by HEMANT PRABHUDAS VASTANI
DN: cn=, postalCode=400067, st=MAHARASHTRA,
street=MUMBAI, inMUMBAI, o=Personal,
serialNumber=08157ced131ca2b39ed15478c244fb77677b4b
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cn=HEMANT PRABHUDAS VASTANI
Date: 2025.05.08 14:05:27 +05'30'



Hemant P Vastani
(Partner)

Membership No.043806

UDIN: 25043806BMMIDV9814

Place : Mumbai

Dated: 08.05.2025

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