JYOTI RESINS & ADHESIVES LTD.

EURO 7000 Wood Adhesive

05th November, 2026

To,
The Manager,
BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Script Code: 514448

National Stock Exchange of India Limited
"Exchange Plaza",
Bandra-Kurla Complex,
Bandra (East) Mumbai 400 051

Symbol: - JYOTIRES

Dear Sir/Madam,

Sub.: Submission of Revised Un-audited Financial Results for the quarter and half year ended 30th September, 2026

Ref.: Our earlier submission dated 05th November, 2026 regarding the Outcome of the Board Meeting

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 on today i.e **Thursday, 05th November 2026** has inter-alia discussed, approved, and taken on record the following matter:

1. Approved the Un-audited Financial Results of the Company for the quarter and half year ended 30th September 2026; and

2. took on record 'Limited Review Report' thereon issued by M/s. R Kabra & Co. LLP, Statutory Auditors of the Company.

The meeting commenced at 03:00 p.m. and concluded at 03:15 p.m.

In continuation of the above, we are submitting herewith the Revised Un-audited Financial Results for the quarter and half year ended 30th September, 2026, along with the Limited Review Report.

Thanking you,

You are requested to kindly take the same on record.

For, Jyoti Resins and Adhesives Limited

Utkarsh Patel Digitally signed by Utkarsh Patel Date: 2026.11.05 18:57:11 +05'30'

Utkarsh Patel
Managing Director
DIN: 02874427

Registered Office :
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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) REGUALTION 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 September 30, 2026 ("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 Regulation 33 of 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. 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.

R. KABRA & CO LLP MUMBAI CHARTERED ACCOUNTANTS

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





Pradip Das
(Partner)
Membership No: 052727
UDIN: 26052727CGVNTT2122
Place: Kolkata
Dated: November 05, 2026

JYOTI RESINS & ADHESIVES LTD.

EURO 7000 Wood Adhesive

Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30,2026

(Rs. in Lakhs)

	Particulars	Quarter Ended			Half Yearly		Year Ended
		September 30,2026	June 30,2026	September 30,2025	September 30,2026	September 30,2025	March 31,2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
a)	Revenue From Operations	9,767	8,771	7,438	18,537	14,948	31,474
b)	Other Income (Refer Note - 4)	289	332	312	621	618	1,158
	Total Income	**10,056**	**9,102**	**7,751**	**19,158**	**15,567**	**32,631**
2	**Expenses:**						
a)	Cost of Materials Consumed	3,030	5,221	1,876	8,251	4,251	9,279
b)	Purchases of Stock-In-Trade	-	-	-	-	-	-
c)	Changes In Inventories of Finished Goods Work-In-Progress And Stock-In-Trade	590	(1,628)	152	(1,039)	(154)	112
d)	Employees Benefits Expense	1,131	1,065	861	2,196	1,713	3,396
e)	Finance Costs	8	0	0	8	0	10
f)	Depreciation And Amortization Expense	42	51	48	93	94	192
g)	Other Expenses						
	Sales Promotion expense	1,338	1,395	1,336	2,733	2,718	5,254
	Sales Commission expense	241	333	211	575	497	980
	Freight and Octroi expense	138	122	92	260	205	482
	Others	1,049	997	863	2,046	1,607	3,475
	Total Expenses	**7,567**	**7,556**	**5,439**	**15,123**	**10,931**	**23,179**
3	**Profit before exceptional items and tax (1-2)**	**2,489**	**1,546**	**2,312**	**4,035**	**4,636**	**9,452**
4	Exceptional items	-	-	-	-	-	-
5	**Profit before tax (3 + 4)**	**2,489**	**1,546**	**2,312**	**4,035**	**4,636**	**9,452**
6	Tax expense:						
	Current tax	610	375	595	985	1,180	2,395
	Earlier year excess provision written back	-	-	-	-		45
	Deferred tax	31	(4)	1	27	2	14
	Total tax expenses	641	371	596	1,012	1,182	2,454
7	**Net Profit /(Loss) for the period from continuing operations (5 - 6)**	**1,848**	**1,175**	**1,716**	**3,023**	**3,454**	**6,998**
8	**Profit /(Loss) from discontinued operations before tax**						
	Tax expense of discontinued operations	-	-	-	-	-	-
	Net Profit/ (loss) from discontinued operation after tax	-	-	-	-	-	-
9	**Net Profit for the period (7+8)**	**1,848**	**1,175**	**1,716**	**3,023**	**3,454**	**6,998**
10	**Other Comprehensive Income (OCI)**						
	(a) (i) Items that will not be reclassified to Profit or Loss	36	11	-	47	-	43
	(ii) Income tax related to items that will not be classified to profit or loss	(8)	(3)	-	(11)	-	(11)
	(b) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax related to items that will be classified to profit or loss	-	-	-	-	-	-
	Other comprehensive income, net of tax (a+b)	**28**	**8**	**-**	**36**	**-**	**33**
11	**Total Comprehensive Income for the Period (9+10)**	**1,876**	**1,183**	**1,716**	**3,059**	**3,454**	**7,031**
12	**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
13	**Other Equity excluding revaluation reserve**	-	-	-	27,976	22,421	25,996

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R.KABRA & CO LLP CHARTERED ACCOUNTANTS MUMBAI

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14	**Earnings per share of Rs. 10 each (Rs.)**						
i	Earnings per equity share for continuing operations	15	10	14	25	29	58
	Basic earnings (loss) per share from continuing operations	15	10	14	25	29	58
	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	-	-	-	-	-	-
15	Earnings per equity share:						
	(1) Basic (₹)	15	10	14	25	29	58
	(2) Diluted (₹)	15	10	14	25	29	58

Notes:

1 The above Unaudited Financial Results of the Company for the half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 5, 2026.

2 This Unaudited Financial Results of the company for the quarter ended 30th September 2026 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 relevent rules 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 Other income includes reversal of excess depreciation of Rs. 59.16 lakhs pertaining to the earlier financial years. The same has been considered immaterial and corrected during the current period in accordance with para 8 of Ind As 8, "Accounting policies, changes in Accounting Estimates and Errors". The corresponding effect of the same in deferred tax liabilities amounting to Rs. 14.89 has also been recognised and adjusted.

5 The figures for the three months ended September 30, 2026 are the balancing figure between audited figures in respect of half year ended September 30, 2026 and the quarter ended June 30,2026.

6 Previous quarters/year figures have been re-grouped /re-classified/re-arranged/re-instated whenever considered necessary.

Date : November 05,2026
Place : Ahmedabad

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

Jagdish Patel
Chairman and Whole Time Director
DIN: 00304924

JYOTI RESINS & ADHESIVES LTD. AHMEDABAD

R. KABRA & CO. LLP CHARTERED ACCOUNTANTS MUMBAI

फाइलों के साथ जोड़ो

Statement of Assets and Liabilities as at September 30,2026

(Rs. in Lakhs)

Particulars	September 30,2026 (Unaudited)	March 31,2026 (Audited)
A ASSETS		
1 Non-current Assets		
(A) Property, plant and equipment	4,781	5,000
(B) Capital work-in-progress	394	12
(C) Right-of-use assets	-	-
(D) Intangible assets	-	-
(E) Intangible Assets Under Development	-	-
(F) **Financial assets**		
(i) Investments	0	0
(ii) Loans	-	-
(iii) Other financial assets (Bank Deposits)	1,865	930
(G) Deferred Tax Assets (net)	-	-
(H) Other non-current assets	-	-
Total Non-Current Assets	7,040	5,942
2 Current assets		
(A) Inventories	1,988	853
(B) Financial assets		
(i) Investments	6,522	4,686
(ii) Trade receivables	16,166	15,915
(iii) Cash and cash equivalents	1,709	3,948
(iv) Bank balances other than (iii) above	5,877	7,958
(v) Other financial assets	-	-
(C) Current Tax Assets	3,383	2,374
(D) Other current assets	1,186	882
Total Current Assets	36,832	36,617
Total Assets	**43,873**	**42,559**
B EQUITY AND LIABILITIES		
EQUITY		
(A) Eqruity Share capital	1,200	1,200
(B) Other equity	29,280	27,676
Total Equity	**30,480**	**28,876**
Liabilities		
Non-current liabilities		
(A) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Other financial liabilities	-	-
(B) Provisions	-	-
(C) Deferred tax liabilities (net)	123	85
(D) Other non current liabilities	316	733
Total Non-Current Liabilities	439	818

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	Current liabilities		
(A)	Financial liabilities		
(i)	Borrowings	-	-
(ii)	Lease liabilities	-	-
(iii)	Trade payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises; and	0	-
	(B) total outstanding dues of creditors other than micro enterprises and	1,237	955
(iv)	Other financial liabilities	64	52
(B)	Provisions	-	2
(C)	Current tax liabilities	3,380	2,395
(D)	Other current liabilities	8,271	9,461
	Total Current Liabilities	12,953	12,865
	Total Equity and Liabilities	**43,873**	**42,559**

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

Date : November 05,2026
Place : Ahmedabad

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

JYOTI RESINS & ADHESIVES LTD. AHMEDABAD

Jagdish Patel
Chairman and Whole Time Director
DIN: 00304924

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EURO 7000 Wood Adhesive

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. in Lakhs)

Particulars	For the half year ending on 30.09.2026	For the half year ending on 30.09.2025
A Cash Flow from Operating Activities		
Profit / (Loss) before Tax	4,035	4,636
Adjustment For:-		
Depreciation	93	94
Cash Discount	30	22
Bad Debts	6	48
Interest and other finance expense	8	0
Net loss / (gain) on fair value change	(145)	(1)
Reversal of Depreciation excess charges in earlier years	(59)	-
Interest Income	(358)	(606)
Profit on sale of assets	(12)	-
Profit on sale of Investments	(16)	(13)
Operating profit before working capital changes	3,581	4,180
Movements in fund / capital :		
Decrease / (increase) in Trade receivables	(3,332)	(385)
Decrease / (increase) in inventories	(876)	(428)
Decrease / (increase) in other current assets	730	1,103
Decrease / (increase) in other bank balances	7,236	(1,796)
Increase/ (decrease) in other non current financial liabilities	169	19
Decrease / (increase) in other non current financial assets	(1,830)	400
Increase/ (decrease) in Trade Payables	(55)	(186)
Increase/ (decrease) in other current financial liabilities	32	(202)
Increase/ (decrease) in other current liabilities	(758)	(486)
Increase/ (decrease) in Provisions	3,101	(1,222)
Cash generated from /(used in) operations	7,999	997
Direct Tax Paid	(3,383)	(1,333)
Net cash flow from/ (used in) operating activities A	4,616	(336)
B Cash flows from investing activities		
Purchase of Property, Plant & Equipments (incl. CWIP)	(277)	(191)
Sale of Property, Plant & Equipments	212	-
Investment purchase	(9,425)	(1,900)
Investment sold	3,450	1,707
Interest Received	358	606
Net cash flow from/ (used in) investing activities B	(5,681)	221
C Cash flows from financing activities		
Dividend Paid	(1,080)	-
Interest and financial expense	(8)	(0)
Net cash flow from/ (used in) in financing activities C	(1,088)	(0)
Net increase/(decrease) in cash and cash equivalents A+B+C	(2,153)	(115)
Cash and cash equivalents at the beginning of the period	3,862	3,977
Cash and cash equivalents at the end of the oeriod	1,709	3,862
Components of cash and cash equivalents		
Cash and Cash Equivalents	1,709	3,862
Total Cash and Cash Equivalents	1,709	3,862

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 : November 05,2026
Place : Ahmedabad

JYOTI RESINS & ADHESIVES LTD. AHMEDABAD

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

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