

JYOTI CNC AUTOMATION LIMITED

CIN: L29221GJ1991PLC014914

Regd. Off.: G – 506, Lodhika GIDC, Vill.: Metoda,

Dist.: Rajkot – 360 021. Gujarat India.

Date: November 09, 2025

To,
The Department of Corporate Services,
BSE Limited, Mumbai

To,
The Listing Compliance Dept.
National Stock Exchange of India Ltd, Mumbai

BSE Script Code: 544081

NSE Script Symbol: JYOTICNC

Respected Sir/ Madam,

SUB: Submission of Financial Results As Approved By Board of Directors.

In continuation of our intimated dated November 05, 2025, this is to inform that the board of directors of the company had at their meeting held on November 09, 2025 approved Standalone and Consolidated financial results as described below.

- (I) Standalone Financial Results of the Company for the quarter and half year ended on September 30, 2025; and
- (II) Consolidated Financial Results of the Company and its Subsidiaries for the quarter and half year ended on September 30, 2025.

In pursuant to the provisions of Regulation 10, 30, 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with provisions of Schedule III thereto and the said financial results accompanied with Statement of Assets and Liabilities and Cash Flow Statement, are submitted herewith along with Limited Review Reports of Auditor thereon.

The meeting of Board of Directors of the Company commenced at 12.05 P.M. and concluded at 12.40 P.M.

Kindly take the same on your records.

Thanking You,
For Jyoti CNC Automation Limited

Maulik B. Gandhi
Company Secretary and Compliance Officer

Encl.: [1] Standalone and Consolidated Financial Results and Other Statement Stated as Above.
[2] Reports of Auditor.

Limited Review Report on unaudited standalone financial results of Jyoti CNC Automation Limited for the quarter ended September 30, 2025 and year to date results for the period from April 1 2025 to September 30, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Jyoti CNC Automation Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Jyoti CNC Automation Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2025 and year to date results for the period from April 1, 2025 to September 30, 2025 ("the Statement") being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34,(Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended and other accounting principles generally accepted in India, read with circular is the responsibility of the Company's management and has been approved by the Board 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 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 and accordingly, we do not express an audit opinion.
4. Attention is invited to Note 3 of the accompanying Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2025, regarding non provision of impairment of investment in subsidiary. Our opinion is not qualified in respect of this matter.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G.K. Choksi & Co.
Chartered Accountants
Firm Registration No.: 125442W

Place: Rajkot
Date: 09th November, 2025



Himanshu C. Vora

(Himanshu C. Vora)
Partner

Membership No.: 103203

UDIN: 25103203BMIVVV3188


JYOTI CNC AUTOMATION LIMITED

CIN: L29221GJ1991PLC014914
 G-506, Lodhika GIDC, Viii. Metoda, Dist. Rajkot-360021, India
 Tel.: +91-2827-235100, 235101, Fax: +91-2827-235141
 E-mail : info@jyoti.co.in Web : jyoti.co.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025 (Amt. in Cr.)

Particulars	Standalone					
	Quarter ended			Half Year Ended		Year Ended
	30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
1 Revenue from operations	448.22	372.32	375.54	820.54	685.91	1,615.03
2 Other Income	9.40	14.54	7.79	23.94	11.43	16.44
3 Total Revenue	457.62	386.86	383.33	844.48	697.34	1,631.47
4 Expenses						
a) Cost of material consumed	196.59	172.79	158.81	369.38	302.58	703.30
b) Changes in inventories of finished goods and work-in progress	19.76	11.46	41.08	31.22	60.94	118.16
c) Employees Cost	60.87	44.30	42.77	105.17	79.69	166.93
d) Finance Costs	8.53	6.85	2.31	15.38	7.05	17.36
e) Depreciation and Amortisation Expenses	8.94	10.93	8.03	19.87	15.46	32.02
f) Other Expenditure	60.48	45.17	37.54	105.65	72.43	168.36
Total expenses	355.17	291.50	290.54	646.67	538.15	1,206.13
5 Profit/(Loss) before exceptional / Extraordinary items and Tax(3-4)	102.45	95.36	92.79	197.81	159.19	425.34
6 Exceptional / Extraordinary Items	-	-	-	-	9.07	9.07
7 Profit/(Loss) before Tax (5-6)	102.45	95.36	92.79	197.81	150.12	416.27
8 Tax Expense						
Current Tax	23.35	22.03	22.88	45.38	38.93	103.18
Deferred Tax	0.16	1.21	0.27	1.37	0.37	2.70
Tax Adjustment for earlier years	-	-	-	-	-	0.33
Total Tax Expenses	23.51	23.24	23.15	46.75	39.30	106.21
9 Net Profit/(Loss) After Tax (7-8)	78.94	72.12	69.64	151.06	110.82	310.06
10 Other comprehensive Income Items that will not be reclassified subsequently to profit or loss (Net of Tax) Items that will be reclassified to profit or loss	(3.67)	(0.22)	(0.83)	(3.89)	(1.11)	(0.91)
Total Comprehensive Income / (Loss) for the period	(3.67)	(0.22)	(0.83)	(3.89)	(1.11)	(0.91)
11 Total Comprehensive Income for the period after Tax (9+10)	75.27	71.90	68.81	147.17	109.71	309.15
12 Paid-up Equity Share Capital (Face value of ₹ 2/- each)	45.48	45.48	45.48	45.48	45.48	45.48
13 Other Equity						2,020.20
14 Earnings per Share (Not Annualised for all Quarters)						
Basic (in ₹)	3.47	3.17	3.06	6.64	4.87	13.64
Diluted (in ₹)	3.47	3.17	3.06	6.64	4.87	13.64

Notes:

- The above financial results are for the quarter and half year ended on September 30 2025 of Jyoti CNC Automation Limited have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 09, 2025. The said financial results were subject to limited review by statutory auditor of the company and the statutory auditor of the company have issued an unmodified opinion thereon.
- These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company has made investment over the years in its subsidiary which in turn was further invested in its operating Step Down Subsidiary. The company also has certain other receivables from the subsidiary and its step down subsidiary. This subsidiary including step down subsidiary is making losses over certain years which has resulted in the erosion of networth of company's subsidiary. The Company's management, in view of the expected recovery in near future of the business of the operating step down subsidiary and in view of the strategic nature of investment in subsidiary is of the opinion that no impairment is warranted.
- The Company's business falls within single business segment of Machine Tool Industry. Hence, disclosures under Ind AS 108- Operating Segments are not reported separately.
- The figures of previous periods / half year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.
- The Aforesaid Financial Results are available on website of BSE Limited (www.bseindia.com), National Stock Exchange of India Limited (www.nseindia.com) and on the Company's Website (<https://jyoti.co.in/investors/financials-reports-and-returns/>).

For, Jyoti CNC Automation Limited



P.G. Jadeja
Parakramsinh G. Jadeja
 Chairman & Managing Director
 DIN No: 00125050

Place: Rajkot
 Dated: November 09, 2025


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STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Particulars	Amount ₹ in Cr	
	As at September 30 2025 (Unaudited)	As at March 31 2025 (Audited)
ASSETS		
Non-current assets		
a. Property, plant and equipment	467.85	405.36
b. Right-of-use assets	-	-
c. Capital work-in-progress	33.39	58.84
d. Intangible Asset under Development	20.21	16.23
e. Other intangible assets	3.59	3.24
f. Financial assets		
i. Investments	338.55	324.93
i. Other non-current assets	60.97	15.18
Total non-current assets	924.56	823.78
Current Assets		
a. Inventories	860.94	821.82
b. Financial assets		
i. Trade receivables	335.99	439.21
ii. Cash and cash equivalents	55.32	5.21
iii. Bank balances other than (iii) above	117.57	111.93
iv. Loans	42.35	23.60
v. Other financial assets	521.39	418.36
c. Other current assets	215.55	177.06
Current Tax Asset (Net of Provision)	4.23	4.23
Total current assets	2,153.35	2,001.42
Total assets	3,077.91	2,825.20
EQUITY AND LIABILITIES		
Equity		
a. Equity Share Capital	45.48	45.48
b. Other equity	2,167.38	2,020.20
Total equity	2,212.86	2,065.68
Liabilities		
Non-current liabilities		
a. Financial liabilities		
i. Non Current Borrowings	157.84	0.22
b. Non Current Provisions	21.76	18.51
c. Deferred Tax Liabilities (Net)	14.78	14.72
Total non-current liabilities	194.38	33.45
Current liabilities		
a. Financial liabilities		
i. Current Borrowing	238.69	198.23
ii. Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises*	8.74	4.59
b. Total outstanding dues other than (iii)(a) above	293.01	396.03
iii. Other financial liabilities	40.86	43.67
b. Other current liabilities	43.36	52.82
c. Provisions	3.63	3.10
Current Tax Liability (Net of Provision)	42.39	27.63
Total current liabilities	670.67	726.07
Total liabilities	865.05	759.52
Total equity and liabilities	3,077.91	2,825.20





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STANDALONE STATEMENT OF CASH FLOWS

Particulars	Amount ₹ in Cr	
	For the period ended September 30 2025 (Unaudited)	For the period ended September 30 2024 (Unaudited)
Cash flow from/(used in) operating activities		
Profit before tax	197.81	150.12
Adjustment for:		
Depreciation and Amortisation Expenses	19.87	15.46
Gain on fair value of Investment through P&L	(0.23)	(0.10)
Interest & Commission Income	(5.33)	(7.20)
Finance Cost	15.38	7.05
Provision for Expected Credit Loss	6.11	-
Provision for Warranty	0.89	0.85
Provision for Gratuity & Leave Expense	2.48	-
Unrealised Forex	(17.69)	(1.14)
Unwinding Interest Income	(0.08)	(0.08)
Operating Profit before changes in current & non current liabilities & assets	219.21	164.97
Movement in working capital:		
Increase/(decrease) in current & non current liabilities	(117.14)	(101.35)
(Increase)/decrease in current & non current assets	(21.87)	(82.44)
Change in Inventory	(39.12)	18.97
Cash generated in operations	41.08	0.12
Direct taxes paid (net of refunds)	(30.62)	(36.91)
Cash generated in operations (A)	10.46	(36.78)
Cash flow from/(used) investing activities		
Purchase of Property, Plant & Equipment (Including Capital Advance)	(108.39)	(75.05)
Movement in Deposit with Banks and Others	(5.64)	10.17
Sale/ (Purchase) of Investments (Net)	(13.39)	(53.19)
Interest & Commission Received	2.93	7.20
Cash generated from /(used) in investing activities (B)	(124.49)	(110.88)
Cash flow from/(used in) financing activities		
Increase/ (Decrease) in Non Current Borrowings	157.62	(2.34)
Increase/ (Decrease) in Current Borrowings	40.46	(55.18)
Increase in Share Capital (Including Premium)	-	-
Loan Given	(18.75)	(2.54)
Finance Cost paid	(15.20)	(7.05)
Cash used in financing activities (C)	164.14	(67.11)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	50.11	(214.78)
Add : Cash and cash equivalents at the beginning of the year	5.21	231.40
Cash and cash equivalents at the end of the year	55.32	16.64



Limited Review Report on unaudited consolidated financial results of Jyoti CNC Automation Limited for the quarter ended September 30 2025 and year to date results for the period from April 1 2025 to September 30 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Jyoti CNC Automation Limited

1. We have reviewed the accompanying Statement of Consolidated unaudited financial results of **Jyoti CNC Automation Limited** ("the Parent") and its subsidiaries (the parent and subsidiaries together known as "the Group"), for the quarter ended September 30, 2025 and year to date results for the period from April 1, 2025 to September 30, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 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. 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:

Jyoti SAS	Subsidiary
Huron Graffenstaden SAS (Huron France)	Step Down Subsidiary
Huron Frasmashinen GmbH (Huron GmbH)	Step Down Subsidiary
Huron Canada INC (Huron Canada)	Step Down Subsidiary
Huron Makina Servis Ve Diş Ticaret Limited Şirketi (Huron Turkey)	Step Down Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The subsidiary including step down subsidiaries located outside India whose interim financial information has been prepared in accordance with the accounting principles generally accepted in their respective country and which has been reviewed by other auditor and independent report of the same is issued. An independent chartered accountant has converted the said interim financial information of such subsidiary and its step-down subsidiaries located outside India to accounting principles generally accepted in India and issued a review report on the same. Our conclusion on the Statement, in so far as it relates to the interim financial information of the subsidiaries, located outside India is based on the reports of other auditor and the Independent Chartered Accountant as referred above. Our conclusion is not modified in respect of the above matter.

The accompanying Statement includes the interim financial results and other financial information in respect of subsidiaries and step-down subsidiaries whose unaudited interim financial results/statements and other financial information reflect Group's Share of Total Assets of ₹ 730.32 crores as at September 30, 2025, Group's share of total revenues of ₹ 80.83 crores and Rs. 151.08 crores, Group's share of total net profit (loss) after tax of ₹ 5.11 crores and ₹5.45 crores, Group's share of total comprehensive profit (loss) of ₹ ₹ 5.11 crores and ₹5.45 crores, for the quarter ended September 30,2025 and for the period from April 1,2025 to September 30,2025, respectively, and net cash inflows of ₹ 18.12 crores for the period from April 1,2025 to September 30,2025, as considered in the Statement which have been reviewed by their respective auditors.

The independent auditors report on interim financial results/statements and other financial information of these entities referred to above have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries (including step down subsidiaries) is based solely on the report of such auditors and procedures performed by us as stated above.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Rajkot
Date: 09th November, 2025



For G.K. Choksi & Co.
Chartered Accountants
Firm Registration No.: 125442W

(Himanshu C. Vora)
Partner

Membership No.: 103203

UDIN: 25103203BMTVYW3502


JYOTI CNC AUTOMATION LIMITED

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Amt. In Cr.)

	Particulars	Consolidated					
		Quarter ended			Half Year Ended		Year Ended
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
1	Revenue from operations	507.90	410.17	430.67	918.07	792.51	1,817.70
2	Other Income	9.13	20.50	11.07	29.63	15.05	14.48
3	Total Revenue	517.03	430.67	441.74	947.70	807.56	1,832.18
4	Expenses						
	a) Cost of material consumed	217.08	169.81	167.62	386.89	324.95	752.85
	b) Changes in inventories of finished goods and work-in progress	6.36	10.84	45.34	17.20	57.30	115.97
	c) Employees Cost	86.45	72.50	64.82	158.95	121.86	258.22
	d) Finance Costs	14.19	12.18	9.02	26.37	20.03	42.08
	e) Depreciation and Amortisation Expenses	10.47	12.25	9.21	22.72	17.63	36.45
	f) Other Expenditure	73.43	56.81	46.31	130.24	87.75	199.80
	Total expenses	407.98	334.39	342.32	742.37	629.52	1,405.37
5	Profit/(Loss) before exceptional / Extraordinary items and Tax(3-4)	109.05	96.28	99.42	205.33	178.04	426.81
6	Exceptional / Extraordinary Items	-	-	-	-	9.07	9.07
7	Profit/(Loss) before Tax (5-6)	109.05	96.28	99.42	205.33	168.97	417.74
8	Tax Expense						
	Current Tax	23.35	22.03	22.88	45.38	38.93	103.18
	Deferred Tax	0.20	2.83	0.66	3.03	3.24	(1.78)
	Tax Adjustment for earlier years	-	-	-	-	-	0.33
	Total Tax Expenses	23.55	24.86	23.54	48.41	42.17	101.73
9	Net Profit/(Loss) After Tax (7-8)	85.50	71.42	75.88	156.92	126.80	316.01
10	Other comprehensive income Items that will not be reclassified subsequently to profit or loss (Net of Tax) Items that will be reclassified to profit or loss	(3.67)	(0.22)	(0.83)	(3.89)	(1.11)	5.51
	Total Comprehensive Income / (Loss) for the period	(3.67)	(0.22)	(0.83)	(3.89)	(1.11)	5.51
11	Total Comprehensive Income for the period after Tax (9+10)	81.83	71.20	75.05	153.03	125.69	321.52
12	Paid-up Equity Share Capital (Face value of ₹ 2/- each)	45.48	45.48	45.48	45.48	45.48	45.48
13	Other Equity						1,785.29
14	Earnings per Share (Not Annualised for all quarters)						
	Basic (in ₹)	3.76	3.14	3.34	6.90	5.57	13.90
	Diluted (in ₹)	3.76	3.14	3.34	6.90	5.57	13.90

Notes:

- The above consolidated financial results are for the quarter and half year ended on September 30, 2025 of Jyoti CNC Automation Limited and its Subsidiaries have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 09, 2025. The said financial results were subject to limited review by statutory auditor of the company and the statutory auditor of the company have issued an unmodified opinion thereon.
- The consolidated financial results include the financial results of Jyoti CNC Automation Limited ('Parent Company') and the financial results of its subsidiary and step down subsidiaries namely Jyoti SAS (France), Huron Graffenstaden SAS (Huron France), Huron Frasmashinen GmbH (Huron GmbH), Huron Canada INC (Huron Canada) and Huron Makina Servis Ve Dis Ticaret Limited Şirketi (Huron Turkey) (together called as the "group").
- These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Group's business falls within single business segment of Machine Tool Industry. Hence, disclosures under Ind AS 108- Operating Segments are not reported separately.
- The figures of previous periods / half year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.
- The Aforesaid Financial Results are available on website of BSE Limited (www.bseindia.com), National Stock Exchange of India Limited (www.nseindia.com) and on the Company's Website (https://jyoti.co.in/investors/financials-reports-and-returns/).

Place: Rajkot

Dated: November 09, 2025

For, Jyoti CNC Automation Limited


 P.C. Jadeja
Parakrimsinh G. Jadeja

 Chairman & Managing Director
 DIN No: 00125050



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CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

Amount ₹ in Cr

Particulars	As at September 30 2025 (Unaudited)	As at March 31 2025 (Audited)
ASSETS		
Non-current assets		
a. Property, plant and equipment	524.97	456.44
b. Right-of-use assets	-	-
c. Capital work-in-progress	157.61	167.68
d. Intangible Asset under Development	20.21	16.23
e. Other intangible assets	14.68	12.30
f. Financial assets		
i. Investments	7.96	0.45
g. Other non-current assets	61.91	16.04
h. Deferred Tax Asset (Net)	3.55	3.05
Total non-current assets	790.89	672.19
Current Assets		
a. Inventories	982.20	900.48
b. Financial assets		
i. Trade receivables	354.18	486.54
ii. Cash and cash equivalents	83.43	13.38
iii. Bank balances other than (ii) above	117.57	111.93
iv. Loans	9.97	9.69
v. Other financial assets	673.82	538.16
c. Other current assets	81.24	55.37
Current Tax Asset	4.23	4.23
Total current assets	2,306.64	2,119.78
Total assets	3,097.53	2,791.97
EQUITY AND LIABILITIES		
Equity		
a. Equity Share Capital	45.48	45.48
b. Other equity	1,785.29	1,640.67
Total equity	1,830.78	1,686.15
Liabilities		
Non-current liabilities		
a. Financial liabilities		
i. Non Current Borrowings	258.81	102.56
b. Non Current Provisions	21.76	18.51
c. Deferred Tax Liabilities (Net)	-	-
Total non-current liabilities	280.57	121.07
Current liabilities		
a. Financial liabilities		
i. Current Borrowing	465.44	394.32
ii. Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises	8.74	4.59
b. Total outstanding dues other than (ii)(a) above	316.21	405.52
iii. Other financial liabilities	66.55	70.62
b. Other current liabilities	83.22	78.98
c. Provisions	3.63	3.09
Current Tax Liability	42.39	27.63
Total current liabilities	986.18	984.75
Total liabilities	1,266.75	1,105.82
Total equity and liabilities	3,097.53	2,791.97





JYOTI CNC AUTOMATION LIMITED

CIN: L29221GJ1991PLC014914

G-506, Ladhika GIDC, Viii. Metoda, Dist. Rajkot-360021, India

Tel.: +91-2827-235100, 235101, Fax: +91-2827-235141

E-mail : info@jyoti.co.in Web : jyoti.co.in

CONSOLIDATED STATEMENT OF CASH FLOWS

Amount ₹ in Cr

Particulars	For the period ended September 30 2025 (Unaudited)	For the period ended September 30 2024 (Unaudited)
Cash flow from/(used in) operating activities		
Profit before tax	205.33	168.97
Adjustment for:		
Depreciation and Amortisation Expenses	22.72	17.63
Gain on fair value of Investment through P&L	(0.24)	(0.10)
Interest & Commission Income	(4.85)	(6.15)
Finance Cost	26.37	20.04
Expected Credit Loss	3.61	0.85
Warranty	0.89	(0.09)
Gratuity & Leave	2.48	-
Unrealised Forex	(28.34)	2.25
Unwinding Interest Income	(0.08)	(0.09)
Operating Profit Before changes in Operating Asset & Liabilities	227.90	203.40
Movement in working capital:		
Increase/(decrease) in current & non current liabilities	(91.67)	-54.08
(Increase)/decrease in current & non current assets	(10.73)	(210.33)
Change in Inventory	(81.72)	3.99
Cash generated in operations	43.78	(57.02)
Direct taxes paid (net of refunds)	(30.62)	(36.91)
Cash generated in operations (A)	13.15	(93.92)
Cash flow from/(used) investing activities		
Purchase of Property, Plant & Equipment (Including Capital Advance)	(134.77)	(124.85)
Movement in Deposit with Banks and Others	(5.64)	10.17
Sale/ (Purchase) of Investments (Net)	(7.26)	3.38
Sale of Asset	-	-
Interest & Commission Received	2.94	6.15
Cash generated from /(used) in investing activities (B)	(144.72)	(105.15)
Cash flow from/(used in) financing activities		
Increase/ (Decrease) in Non Current Borrowings	156.25	(0.75)
Increase/ (Decrease) in Current Borrowings	71.12	(52.77)
Loan Given	(0.28)	(2.27)
Finance Cost paid	(25.47)	(20.04)
Cash used in financing activities (C)	201.62	(75.83)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	70.05	(274.90)
Add : Cash and cash equivalents at the beginning of the year	13.38	302.34
Cash and cash equivalents at the end of the year	83.43	27.44

