

JYOTI CNC AUTOMATION LIMITED

CIN: L29221GJ1991PLC014914

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

Dist.: Rajkot – 360 021. Gujarat India.

Date: May 29, 2026

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,

Ref.: Our Intimation Dated May 25, 2026, Regarding Convening of Board Meeting.

SUB: Outcome of Board Meeting.

This is to inform that the board of directors of the company had at their meeting held on May 29, 2026, approved below financial documents and the same been submitted herewith.

- (I) Standalone Financial Results of the Company for the quarter and year ended on March 31, 2026;
- (II) Standalone Statement of Assets and Liabilities and Statement of Cashflow, of the Company, for the year ended on March 31, 2026;
- (III) Consolidated Financial Results of the Company and its Subsidiaries for the quarter and year ended on March 31, 2026.
- (IV) Standalone Statement of Assets and Liabilities and Statement of Cashflow, of the Company and its Subsidiaries, for the year ended on March 31, 2026.

The meeting of Board of Directors of the Company commenced at 11.40 A.M. and concluded at 12.26 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] Financial Documents Stated As Above.
[2] Reports of Auditor.



G. K. Choksi & Co.

Chartered Accountants

708/709, Raheja Chambers, Free Press Journal Road, Nariman Point, Mumbai - 400 021

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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Jyoti CNC Automation Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

**The Board of Directors of
Jyoti CNC Automation Limited**

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone Financial Results of **Jyoti CNC Automation Limited** (the "Company"), for the quarter and year ended March 31, 2026 (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 in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2026.

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 "Auditor's 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 results under the provisions of the Companies Act, 2013 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.

Emphasis of Matter

Attention is invited to Note 4 of the accompanying Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2026 regarding non provision of impairment of investment in subsidiary. Our opinion is not qualified in respect of this matter.



Attention is further invited to Note 5 of the accompanying Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2026 regarding the ongoing judicial investigation in the case of the step down subsidiary viz. Huron Graffenstaden S.A.S and consequential restrictions imposed. Our opinion is not qualified in respect of this matter.

Board of Directors Responsibilities for the Special purpose Financial Results

The Statement has been prepared on the basis of the Standalone Annual Financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income 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 Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Special purpose Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone financial results.

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 standalone financial results, 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 control 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 control with reference to financial statements in place and operating effectiveness of such control.

- 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 financial results 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 standalone financial results, including the disclosures, and whether the standalone financial results represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figure up to 31st December, 2025 being the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

For G. K. CHOKSI & CO.

Chartered Accountants

ICAI Firm Registration Number: 125442W



A handwritten signature in blue ink that reads "Himanshu C. Vora".

HIMANSHU C. VORA

Partner

Membership No.: 103203

UDIN: 261032030XBSWR1101

Rajkot, May 29, 2026



JYOTI CNC AUTOMATION LIMITED

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Audited Standalone Financial Results for Quarter and Year Ended on March 31, 2026

(Rs. In Crores)

Particulars	Standalone				
	Quarter End			Year Ended	Year Ended
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Revenue from operations	598.70	529.77	529.10	1,949.01	1,615.03
2 Other Income	22.86	7.38	7.62	54.18	16.44
3 Total Revenue	621.56	537.15	536.72	2,003.19	1,631.47
4 Expenses					
a) Cost of material consumed	291.78	251.10	253.08	912.26	703.30
b) Changes in inventories of finished goods and work-in progress	2.62	-10.62	-4.15	23.22	118.16
c) Employees Cost	46.83	59.71	46.92	211.51	166.93
d) Finance Costs	19.41	18.68	6.14	53.47	17.36
e) Depreciation and Amortisation Expenses	11.43	10.63	9.04	41.93	32.02
f) Other Expenditure	66.57	65.59	57.13	237.81	168.36
Total expenses	438.44	395.09	368.16	1,480.20	1,206.13
5 Profit/(Loss) before exceptional / Extraordinary items and Tax(3-4)	183.12	142.06	168.56	522.99	425.34
6 Exceptional / Extraordinary Items				-	9.07
7 Profit/(Loss) before Tax (5-6)	183.12	142.06	168.56	522.99	416.27
8 Tax Expense					
Current Tax	42.40	35.04	44.29	122.82	103.18
Deferred Tax	5.69	1.36	2.03	8.42	2.70
Tax Adjustment for earlier years	-	0.50	0.33	0.50	0.33
Total Tax Expenses	48.09	36.90	46.65	131.74	106.21
9 Net Profit/(Loss) After Tax (7-8)	135.03	105.16	121.91	391.25	310.06
Items that will not be reclassified subsequently to profit or loss (Net of Tax)	3.02	1.94	0.75	(2.81)	(0.91)
Items that will be reclassified to profit or loss					
Total Comprehensive Income / (Loss) for the period	3.02	(1.94)	0.75	(2.81)	(0.91)
11 Total Comprehensive Income for the period after Tax (9+10)	138.05	103.22	122.66	388.44	309.15
12 Paid-up Equity Share Capital (Face value of ₹ 2/- each)	45.48	45.48	45.48	45.48	45.48
13 Other Equity				2,408.64	2,020.20
14 Earnings per Share (Not Annualised for all Quarters)					
Basic (in ₹)	5.94	4.62	5.36	17.21	13.64
Diluted (in ₹)	5.94	4.62	5.36	17.21	13.64



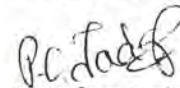
Notes on Standalone Financial Results:

- 1) The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on May 29, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
- 2) 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.
- 3) The Audited Financial Results for the quarter ended on March 31, 2026, and March 31, 2025, are balancing figures between audited figures in respect of full financial year and the year-to-date figures till the third quarter of respective financial year which were subject to limited review.
- 4) 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 net worth 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.
- 5) Based on suspicion of exporting certain machines with dual-use technology in violation of European Union laws, Investigation Agencies in France has initiated a Judicial Investigation against Huron Graffenstanden SAS and certain of its employees. The Investigations is still going on and as an interim measure, the Investigation Agencies in France have taken temporary actions which includes restriction on Director General of Huron Graffenstanden SAS from discharge of his duties, control over export license of certain machines, interim seizure of funds totaling to Euro 3.02 million at present and two residential properties owned by Jyoti SAS.
- 6) 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.
- 7) The figures for previous periods / year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.
- 8) 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

Dated: May 29, 2026

Place: Metoda, Rajkot

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

Audited Standalone Statement of Assets and Liabilities as at March 31, 2026

Particulars	Notes	Amount ₹ in Cr	
		As at March 31 2026	As at March 31 2025
ASSETS			
Non-current assets			
a. Property, plant and equipment	4A	503.56	405.36
b. Right-of-use assets	4B	3.10	-
c. Capital work-in-progress	4A	89.20	58.84
d. Intangible Asset under Development	4C	25.65	16.23
e. Other intangible assets	4C	15.16	3.24
f. Financial assets			
i. Investments	5	357.35	324.93
ii. Other Financial Asset		12.68	6.61
g. Other non-current assets	6	92.76	8.57
Total non-current assets		1,099.46	823.78
Current Assets			
a. Inventories	7	1,025.68	821.82
b. Financial assets			
i. Trade receivables	8	553.38	439.21
ii. Cash and cash equivalents	9	22.73	5.21
iii. Bank balances other than (iii) above	10	84.25	111.93
iv. Loans	11	165.71	23.60
v. Other financial assets	12	560.03	418.36
c. Other current assets	13	216.84	177.06
Current Tax Asset (Net of Provision)		0.44	4.23
Total current assets		2,629.06	2,001.42
Total assets		3,728.52	2,825.20
EQUITY AND LIABILITIES			
Equity			
a. Equity Share Capital	14	45.48	45.48
b. Other equity	15	2,408.64	2,020.20
Total equity		2,454.12	2,065.68
Liabilities			
Non-current liabilities			
a. Financial liabilities			
i. Non Current Borrowings	16	322.25	0.22
ii. Lease Liabilities		2.56	-
b. Non Current Provisions	17	22.21	18.51
c. Deferred Tax Liabilities (Net)	18	22.19	14.72
Total non-current liabilities		369.21	33.45
Current liabilities			
a. Financial liabilities			
i. Current Borrowing	16	267.10	198.23
ii. Lease Liabilities		0.48	-
iii. Trade payables			
a. Total outstanding dues of micro enterprises and small enterprises*	19	5.72	4.59
b. Total outstanding dues other than (iii)(a) above	19	483.23	396.03
iv. Other financial liabilities	20	11.57	26.25
b. Other current liabilities	21	111.65	70.24
c. Provisions	22	3.63	3.10
Current Tax Liability (Net of Provision)		21.81	27.63
Total current liabilities		905.19	726.07
Total liabilities		1,274.40	759.52
Total equity and liabilities		3,728.52	2,825.20



Standalone Audited Statement of Cash Flows

Amount ₹ in Cr

Particulars	For the period ended 31 March 2026 (Audited)	For the period ended 31 March 2025 (Audited)
Cash flow from/(used in) operating activities		
Profit before tax	522.99	416.27
Adjustment for:		
Depreciation and Amortisation Expenses	41.93	32.02
(Gain)/Loss on sale of Property Plant & Equipments	-	(0.02)
Gain on fair value of Investment through P&L	(0.42)	(0.45)
Interest & Commission Income	(16.43)	(9.10)
Finance Cost	53.47	17.36
Provision for Expected Credit Loss	7.67	3.55
Provision for Warranty	1.55	0.86
Provision for Gratuity & Leave Expense	5.14	4.23
Provision for Impairment	-	0.70
Unrealised Forex	(36.31)	(0.71)
Unwinding Interest Income	(0.09)	(0.18)
Operating Profit before changes in current & non current liabilities & assets	579.50	464.53
Movement in working capital:		
Increase/(decrease) in current & non current liabilities	110.60	82.32
(Increase)/decrease in current & non current assets	(258.15)	(447.07)
Change in Inventory	(203.86)	(29.56)
Cash generated in operations	228.09	70.22
Direct taxes paid (net of refunds)	(125.35)	(86.77)
Cash generated in operations (A)	102.74	(16.55)
Cash flow from/(used) investing activities		
Purchase of Property, Plant & Equipment (Including Capital Advance)	(285.19)	(188.89)
Movement in Deposit with Banks and Others	27.68	(28.65)
Sale/ (Purchase) of Investments (Net)	(32.00)	(79.01)
Sale of Asset	-	0.03
Interest & Commission Received	8.37	5.83
Cash generated from /(used) in investing activities (B)	(281.14)	(290.69)
Cash flow from/(used in) financing activities		
Increase/ (Decrease) in Non Current Borrowings	322.03	(2.35)
Increase/ (Decrease) in Current Borrowings	68.87	108.39
Increase in Share Capital (Including Premium)	-	-
Payment of Actual Rent for Right of Use Asset	(0.31)	-
Payment of Processing Fees for Term Loan	(2.71)	-
Loan Given	(142.11)	(8.54)
Finance Cost paid	(49.85)	(16.46)
Cash used in financing activities (C)	195.92	81.04
Net increase/(decrease) in cash and cash equivalents (A+B+C)	17.52	(226.20)
Add : Cash and cash equivalents at the beginning of the year	5.21	231.41
Cash and cash equivalents at the end of the year	22.73	5.21
Component of Cash & Cash Equivalent		
Cash on hand	0.25	0.16
Balances with banks	22.48	5.05
Balances with Banks in Term Deposit Accounts having Maturity of Less than 3 Months	-	-
	22.73	5.21





G. K. Choksi & Co.

Chartered Accountants

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Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Jyoti CNC Automation Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the consolidated annual financial results of **Jyoti CNC Automation Limited** (hereinafter referred to as the 'Holding Company') and its subsidiaries including stepdown subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/ financial information of the subsidiaries (including a step-down subsidiary), the aforesaid consolidated financial results:

- i) include the annual financial results of the following entities:
 - a) **Subsidiaries**
 - (i) Jyoti SAS, France
 - b) **Step Down Subsidiaries**
 - (i) Huron Graffenstaden S.A.S. (Huron France)
 - (ii) Huron Frasmachines GmbH (Huron GmbH)
 - (iii) Huron Canada INC (Huron Canada)
 - (iv) Huron Makina Servis Ve Diş Ticaret Limited Şirketi (Huron Turkey)
- ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 as well as for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" Section of our report. We are independent of the Group 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 and other auditors in terms of their reports referred to in 'Other Matter' paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

Attention is further invited to Note 5 of the accompanying Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March, 2026 regarding the ongoing judicial investigation in the case of the step down subsidiary viz. Huron Graffenstaden S.A.S and consequential restrictions imposed. Our opinion is not qualified in respect of this matter.

Management's Responsibility for Consolidated Financial Results

The Statement has been prepared on the basis of the Consolidated Annual Financial Statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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 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, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated 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 to influence the economic decisions of users taken on the basis of the 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 Consolidated Financial Results, 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 control 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 ability of the Group 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 Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The subsidiary including step down subsidiaries located outside India whose audited consolidated 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 audited consolidated financial information of such subsidiary and its step-down subsidiaries located outside India to accounting principles generally accepted in India and issued an audit report on the same. Our conclusion on the Statement, in so far as it relates to the audited financial information of the subsidiaries, located outside India is based solely 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 consolidated financial statements of the wholly owned subsidiary as mentioned above included in the consolidated financial results, reflect total assets of ₹ 789.85 crores as at 31st March, 2026, total revenues of ₹ 263.86 crores, total net loss after tax of ₹ 56.65 crores, total comprehensive loss of ₹ 56.65 crores and net cash inflow of ₹ 21.97 crores for the year ended on that date, as considered in the consolidated financial results. These financial statements have been audited by other auditors as mentioned above whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as under the Listing Regulations.

For G. K. CHOKSI & CO.

Chartered Accountants

ICAI Firm Registration Number: 125442W

HIMANSHU C. VORA

Partner

Membership No.: 103203

UDIN: 26103203TRLGJA195

Rajkot, May 29, 2026



Audited Consolidated Financial Results for the Quarter and Year ended On March 31, 2026

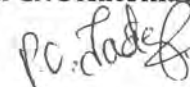
(Rs. In Crores)

Particulars	Consolidated				
	Quarter ended			Year Ended	Year Ended
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Revenue from operations	599.16	575.90	575.68	2,093.13	1,817.70
2 Other Income	24.80	6.05	(0.43)	60.48	14.48
3 Total Revenue	623.96	581.95	575.25	2,153.61	1,832.18
4 Expenses					
a) Cost of material consumed	293.31	261.25	268.74	941.45	752.85
b) Changes in inventories of finished goods and work-in progress	(2.05)	(17.31)	(6.08)	(2.16)	115.97
c) Employees Cost	79.34	91.73	72.19	330.02	258.22
d) Finance Costs	19.83	23.64	11.33	69.84	42.08
e) Depreciation and Amortisation Expenses	14.25	13.23	10.24	50.20	36.45
f) Other Expenditure	81.17	85.66	63.19	297.07	199.80
Total expenses	485.85	458.20	419.61	1,686.42	1,405.37
5 Profit/(Loss) before exceptional / Extraordinary items and Tax(3-4)	138.11	123.75	155.64	467.19	426.81
6 Exceptional / Extraordinary Items	-	-	-	-	9.07
7 Profit/(Loss) before Tax (5-6)	138.11	123.75	155.64	467.19	417.74
8 Tax Expense					
Current Tax	42.40	35.04	44.29	122.82	103.18
Deferred Tax	5.14	(0.30)	2.04	7.87	(1.78)
Tax Adjustment for earlier years	-	0.50	0.33	0.50	0.33
Total Tax Expenses	47.54	35.24	46.66	131.19	101.73
9 Net Profit/(Loss) After Tax (7-8)	90.57	88.51	108.97	336.00	316.01
10 Other comprehensive Income					
Items that will not be reclassified subsequently to profit or loss (Net of Tax)	(14.99)	(1.94)	7.18	(20.82)	5.51
Items that will be reclassified to profit or loss					
Total Comprehensive Income / (Loss) for the period	(14.99)	(1.94)	7.18	(20.82)	5.51
11 Total Comprehensive Income for the period after Tax (9+10)	75.58	86.57	116.15	315.18	321.52
12 Paid-up Equity Share Capital (Face value of ₹ 2/- each)	45.48	45.48	45.48	45.48	45.48
13 Other Equity				1,955.85	1,640.67
14 Earnings per Share (Not Annualised for all quarters)					
Basic (in ₹)	3.98	3.89	4.79	14.78	13.90
Diluted (in ₹)	3.98	3.89	4.79	14.78	13.90



Notes on Consolidated Financial Results:

- 1) The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on May 29, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results..
- 2) 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 Frasmachines GmbH (Huron GmbH), Huron Canada INC (Huron Canada) and Huron Makina Servis Ve Diş Ticaret Limited Şirketi (Huron Turkey) (together called as the "group").
- 3) 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.
- 4) The Audited Financial Results for the quarter ended on March 31, 2026, and March 31, 2025, are balancing figures between audited figures in respect of full financial year and the year-to-date figures till the third quarter of respective financial year which were subject to limited review.
- 5) Based on suspicion of exporting certain machines with dual-use technology in violation of European Union laws, Investigation Agencies in France has initiated a Judicial Investigation against Huron Graffenstaden SAS and certain of its employees. The Investigation is still going on and as an interim measure, the Investigation Agencies in France have taken temporary actions which includes restriction on Director General of Huron Graffenstaden SAS from discharge of his duties, control over export license of certain machines, interim seizure of funds totaling to Euro 3.02 million at present and two residential properties owned by Jyoti SAS.
- 6) 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.
- 7) The figures for previous periods / year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.
- 8) 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/>).

Dated: May 29, 2026**Place:** Metoda, Rajkot**For, Jyoti CNC Automation Limited****Parakramsinh G. Jadeja**
Chairman & Managing Director
DIN No: 00125050

Audited Consolidated Statement of Assets and Liabilities as at March 31, 2026

Particulars	Amount ₹ in Cr	
	As at March 31 2026	As at March 31 2025
ASSETS		
Non-current assets		
a. Property, plant and equipment	690.41	456.44
b. Right-of-use assets	3.10	-
c. Capital work-in-progress	89.30	167.68
d. Intangible Asset under Development	25.65	16.23
e. Other intangible assets	26.84	12.30
f. Financial assets		
i. Investments	15.75	0.45
ii. Other Financial Asset	13.65	7.47
g. Other non-current assets	92.76	8.57
h. Deferred Tax Asset (Net)	-	3.05
Total non-current assets	957.46	672.19
Current Assets		
a. Inventories	1,165.97	900.48
b. Financial assets		
i. Trade receivables	599.10	486.54
ii. Cash and cash equivalents	52.87	13.38
iii. Bank balances other than (ii) above	84.25	111.93
iv. Loans	6.13	9.69
v. Other financial assets	624.38	538.16
c. Other current assets	124.73	55.37
Current Tax Asset	0.44	4.23
Total current assets	2,657.87	2,119.78
Total assets	3,615.33	2,791.97
EQUITY AND LIABILITIES		
Equity		
a. Equity Share Capital	45.48	45.48
b. Other equity	1,955.85	1,640.67
Total equity	2,001.33	1,686.15
Liabilities		
Non-current liabilities		
a. Financial liabilities		
i. Non Current Borrowings	410.23	102.56
ii. Lease Liabilities	2.56	-
b. Non Current Provisions	22.21	18.51
c. Deferred Tax Liabilities (Net)	0.62	-
Total non-current liabilities	435.62	121.07
Current liabilities		
a. Financial liabilities		
i. Current Borrowing	439.48	394.32
ii. Lease Liabilities	0.48	-
iii. Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises	5.72	4.59
b. Total outstanding dues other than (ii)(a) above	504.04	405.52
iv. Other financial liabilities	11.57	34.61
b. Other current liabilities	191.65	114.99
c. Provisions	3.63	3.09
Current Tax Liability	21.81	27.63
Total current liabilities	1,178.38	984.75
Total liabilities	1,614.00	1,105.82
Total equity and liabilities	3,615.33	2,791.97



Audited Consolidated Statement of Cash Flows

Amount ₹ in Cr

Particulars	For the period ended 31 March 2026 (Audited)	For the period ended 31 March 2025 (Audited)
Cash flow from/(used in) operating activities		
Profit before tax	467.19	417.74
Adjustment for:		
Depreciation and Amortisation Expenses	50.20	36.45
(Gain)/Loss on sale of Property Plant & Equipments	-	(0.02)
Gain on fair value of Investment through P&L	(0.42)	(0.46)
Interest & Commission Income	(21.78)	(8.51)
Finance Cost	69.84	42.08
Expected Credit Loss	7.67	3.55
Warranty Expenses	1.55	0.86
Gratuity & Leave Expences	5.14	4.23
Impairment of Asset	-	0.70
Unrealised Forex (gain)/ Loss	(57.60)	7.44
Unwinding Interest Income	(0.09)	(0.18)
Operating Profit Before changes in Operating Asset & Liabilities	521.70	503.88
Movement in working capital:		
Increase/(decrease) in current & non current liabilities	148.85	75.28
(Increase)/decrease in current & non current assets	(192.41)	(563.33)
Change in Inventory	(265.49)	(34.49)
Cash generated in operations	212.65	(18.66)
Direct taxes paid (net of refunds)	(125.35)	(86.77)
Cash generated in operations before exceptional item	87.30	(105.43)
Exceptional Item		
Amount under Custom Siezure (Refer note 5)	(32.91)	-
Cash generated in operations (A)	54.39	(105.43)
Cash flow from/(used) investing activities		
Purchase of Property, Plant & Equipment (Including Capital Advance)	(323.22)	(309.83)
Movement in Deposit with Banks and Others	27.68	(28.65)
Sale/ (Purchase) of Investments (Net)	(14.88)	3.67
Sale of Asset	-	0.03
Interest & Commission Received	8.37	5.82
Cash generated from /(used) in investing activities (B)	(302.05)	(328.96)
Cash flow from/(used) financing activities		
Increase/ (Decrease) in Non Current Borrowings	307.67	18.05
Increase/ (Decrease) in Current Borrowings	45.16	174.82
Loan Given	3.56	(5.82)
Payment of Acutual Rent for Right of Use Asset	(0.31)	-
Payment of Processing Fees for Term Loan	(2.71)	-
Finance Cost paid	(66.22)	(41.61)
Cash used in financing activities (C)	287.15	145.43
Net increase/(decrease) in cash and cash equivalents (A+B+C)	39.49	(288.96)
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	52.87	13.38
Component of Cash & Cash Equivalent		
Cash on hand	0.25	0.16
Balances with banks	52.62	13.22
Balances with Banks in Term Deposit Accounts having Maturity of Less than 3 Months	-	-
	52.87	13.38

