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JYOTI STRUCTURES LIMITED
Corporate Office: Valecha Chambers
6th Floor, New Link Road Oshiwara
Andheri (West) Mumbai -400053
Corporate Identity No: L45200MH1974PLC017494

Ref: JSL/HO/CS/GEN/25-26/1258 Date: November 12, 2025

BSE Limited, Phiroze Jeejeeboy Towers, Dalal Street, Fort, Mumbai 400 001. **BSE Scrip Code: 513250**	**National Stock Exchange of India Limited,** Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai 400 051. **NSE Scrip Symbol: JYOTISTRUC**

Dear Sir/Madam,

Sub: Consolidated Unaudited Financial Results of the Company for the Quarter and Half year ended November 12, 2025

Ref: Outcome of Board Meeting held on November 12,2025 vide ref no. JSL/HO/CS/GEN/25-26/1254

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors the Company, at their meeting held today i.e. November 12, 2025 has inter alia considered and approved the **Consolidated unaudited Financial Results of the Company for the Quarter and Half year ended September 30, 2025.**

Kindly acknowledge the receipt and update the same in your records.

Thanking You.
Yours Faithfully,

For **Jyoti Structures Limited**

SONALI KRISHNAJI GAIKWAD
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Date: 2025.11.12 20:35:25 +05'30'

Sonali K. Gaikwad
Company Secretary
ACS 31201

JYOTI STRUCTURES LIMITED

Regd. Office: "Valecha Chambers", 6th Floor, New Link Road,
Oshiwara, Andheri (West), Mumbai - 400 053. Corporate Identity Number: L45200MH1974PLC017494
Tel : 4091 5000, E-mail : investor@jsl.co.in, Website: www.jyotistructures.in

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

(Rs in Cr.)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-25 (Un-Audited)	30-06-25 (Un-Audited)	30-09-24 (Un-Audited)	30-09-25 (Un-Audited)	30-09-24 (Un-Audited)	31-03-25 (Audited)
1	**Income**						
	(a) Revenue from operations	150.60	156.16	107.49	306.76	195.79	497.83
	(b) Other Income	4.61	6.24	1.80	10.85	3.10	6.67
	Total Income	**155.21**	**162.40**	**109.29**	**317.61**	**198.89**	**504.50**
2	**Expenses**						
	(a) Cost of materials consumed	91.01	91.28	38.14	182.29	81.13	195.75
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(21.42)	(8.97)	6.89	(30.39)	(5.41)	1.63
	(c) Erection and sub-contracting expenses	44.54	39.44	26.77	83.98	55.85	143.99
	(d) Employee benefit expenses	18.34	17.97	13.91	36.31	18.72	49.38
	(e) Finance cost	0.07	0.02	0.03	0.09	0.08	0.12
	(f) Depreciation and amortization expense	3.16	2.88	1.98	6.04	3.78	8.50
	(g) Other expenses	9.34	9.54	14.88	18.88	32.85	69.71
	Total Expenses	**145.04**	**152.16**	**102.60**	**297.20**	**187.01**	**469.08**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**10.17**	**10.24**	**6.70**	**20.41**	**11.88**	**35.42**
4	Exceptional items	-	-	-	-	-	-
5	**Profit / (Loss) before tax(3-4)**	**10.17**	**10.24**	**6.70**	**20.41**	**11.88**	**35.42**
6	**Tax expense**						
	(i) Current Tax	-	-	-	-	-	-
	(ii) Deferred Tax	0.45	(0.92)	(0.37)	(0.47)	(0.27)	(0.15)
	Total Tax	**0.45**	**(0.92)**	**(0.37)**	**(0.47)**	**(0.27)**	**(0.15)**
7	**Profit/ (Loss) for the period (5-6)**	**9.72**	**11.16**	**7.06**	**20.88**	**12.15**	**35.57**
8	**Other Comprehensive Income for the period**						
	A. Items that will not be reclassified to profit or loss	0.41	-	0.24	0.41	0.24	0.39
	B. Items that will be reclassified to profit or loss	(0.03)	0.07	0.05	0.04	0.13	0.05
	Total Other Comprehensive Income for the Period	**0.38**	**0.07**	**0.28**	**0.45**	**0.37**	**0.44**
9	**Total Comprehensive Income for the period comprising profit/(loss) and other comprehensive income for the period (7+8)**	**10.10**	**11.23**	**7.34**	**21.33**	**12.52**	**36.01**
10	Net Profit Attributable to owners	9.72	11.16	7.06	20.88	12.15	35.61
11	Net Profit Attributable to non controling Interest (NCI)	-	-	-	-	-	(0.04)
12	Other Comprehensive Income Attributable to owners	0.38	0.07	0.28	0.45	0.37	0.44
13	**Total Comprehensive Income Attributable to owners**	**10.10**	**11.23**	**7.34**	**21.33**	**12.52**	**36.01**
14	Total Comprehensive Income Attributable to non controling Interest (NCI)	-	-	-	-	-	-
15	Paid-up equity share capital, face value of INR 2/- each	238.21	238.15	175.47	238.21	175.47	237.69
16	Other Equity as shown in the Audited Balance Sheet	-	-	-	-	-	324.43
17	**Earnings per share**						
	(a) Basic earnings/ (loss) per share (In INR)	0.0817	0.0939	0.0840	0.1755	0.1440	0.4030
	(b) Diluted earnings/ (loss) per share (In INR)	0.0815	0.0936	0.0800	0.1751	0.1380	0.3930

Sr. No Notes

1) The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meetings held on November 12, 2025. The statutory auditors of the Company have conducted a "Limited Review" of the above Consolidated Unaudited Financial results for the Quarter and Half year Ended September 30, 2025.

2) The above results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the 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.

3) Other Expenses is net of Foreign Exchange Gains and net of provisions in respective quarters, as applicable.

4) The Company is in the business of execution of projects related to power transmission and as such there are no separate reportable operating segments as defined by Ind AS 108 - "Operating Segments".

5) During the quarter ended on September 30, 2025, the Company has allotted Equity 3,11,333 equity shares of Rs. 2/- each under JSL Employee Stock Option Scheme 2021 policy.

6) Previous period figures have been re-arranged, re-grouped, re-calculated and re-classified, wherever necessary.

By Order of the Board of Directors
For Jyoti Structures Limited

JYOTI STRUCTURES LTD. MUMBAI

Abdul Hameed Khan
Chief Financial Officer &
Whole Time Director
DIN: 09508070

Monica Akhil Chaturvedi
Independent Director
DIN: 02193359

Place : Mumbai
Date :12th November,2025

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JYOTI STRUCTURES LIMITED

Statement of Consolidated Assets and Liabilities as at September 30, 2025

PARTICULARS	As at 30-Sep-2025 Rs. in Cr.	As at 31-Mar-2025 Rs. in Cr.
ASSETS		
1) NON CURRENT ASSETS		
a) Property, Plant and Equipment	50.34	42.39
b) Other Intangible Assets	0.04	0.05
c) Capital Work-in-Progress	4.29	0.28
d) Intangible Assets under development	1.43	1.43
	56.09	**44.15**
e) Financial Assets		
i) Investments	0.97	0.93
ii) Other Financial Assets	3.74	3.73
	4.71	**4.66**
TOTAL NON CURRENT ASSETS	**60.80**	**48.81**
2) CURRENT ASSETS		
a) Inventories	118.93	94.34
b) Financial Assets		
i) Trade Receivables	2,196.70	2,145.29
ii) Cash and Cash Equivalents	192.40	463.85
iii) Bank Balances other than (ii) above	116.66	50.29
iv) Other Current Financial Assets	65.65	59.17
	2,690.34	**2,812.94**
c) Current Tax Asset (Net)	16.80	13.75
d) Other Current Assets	154.67	130.07
TOTAL CURRENT ASSETS	**2,861.81**	**2,956.76**
TOTAL	**2,922.61**	**3,005.57**
EQUITY AND LIABILITIES		
1) EQUITY		
a) Equity Share Capital	238.21	237.69
b) Other Equity	269.85	324.43
2) Share Application money pending allotment	-	0.24
	508.06	**562.36**
Non controlling Interest	0.01	0.01
TOTAL EQUITY	**508.07**	**562.37**
3) LIABILITIES		
A NON CURRENT LIABILITIES		
a) FINANCIAL LIABILITIES		
i) Long Term Borrowings	1,934.65	1,874.96
b) Other Non Current liabilities	83.92	83.92
c) Long Term Provisions	3.15	2.35
d) Deferred Tax Liabilities / (Assets) (Net)	(10.18)	(9.71)
TOTAL NON CURRENT LIABILITIES	**2,011.54**	**1,951.52**
B CURRENT LIABILITIES		
a) Financial Liabilities		
i) Short Term Borrowings	23.56	121.30
ii) Trade Payables	142.97	158.43
iii) Other Current Financial Liabilities	64.03	68.34
	230.56	**348.07**
b) Other Current Liabilities	171.53	142.97
c) Short Term Provisions	0.91	0.64
TOTAL CURRENT LIABILITIES	**403.00**	**491.68**
TOTAL	**2,922.61**	**3,005.57**

For and on behalf of the Board of Directors

JYOTI STRUCTURES LTD. MUMBAI

Abdul Hameed Khan
Chief Financial Officer &
Whole Time Director
DIN: 09508070

Monica Akhil Chaturvedi
Independent Director
DIN: 02193359

Place : Mumbai
Date :12th November 2025

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JYOTI STRUCTURES LIMITED

Consolidated Statement of Cash Flow for the Half Year Ended September 30, 2025

	PARTICULARS			Half Year Ended 30-Sept-2025 Rs. in Cr.	Half Year Ended 30-Sept-2024 Rs. in Cr.
I	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit/(Loss) after Taxes		[A]	**20.88**	**12.15**
	ADJUSTMENTS FOR:				
	i) Adjustment for Income Tax Expense			(0.47)	(0.27)
	ii) Depreciation and Amortisation			6.04	3.78
	iii) (Gain)/Loss on Sale of Property, Plant and Equipment (Net) / Loss on Asset Disposal			-	(0.04)
	iv) Interest Received			(10.19)	(2.50)
	v) Finance Costs			0.09	0.08
	vi) Net (gain)/loss on foreign currency translation			(15.53)	-
	vii) Employee Compensation Expense - ESOS			3.42	0.28
	viii) Allowance for bad and doubtful debts (expected credit loss allowance)			2.25	1.00
			[B]	**(14.39)**	**2.33**
	Operating Profit before Working Capital changes		[A+B] = [C]	**6.49**	**14.48**
	ADJUSTMENTS FOR :				
	i) Inventories			(24.58)	8.68
	ii) Trade Receivable & Other Receivable, financial assets, Other Current Assets			(151.30)	(91.23)
	iii) Current and Non Current Liabilities and Provisions			30.95	(29.69)
			[D]	**(144.93)**	**(112.24)**
	Cash Generated from Operations		[C+D] = [E]	**(138.44)**	**(97.76)**
	i) Taxes Paid			-	
			[F]	-	-
	Net Cash (used in) / generated from Operating Activities	**[I]**	[E+F] = [G]	**(138.44)**	**(97.76)**
II	**CASH FLOW FROM INVESTING ACTIVITIES**				
	i) Proceeds from Sale of Property, Plant and Equipment			-	0.04
	ii) Capital expenditure on Property, Plant and Equipment & Intangible Assets [After adjustment of (Increase)/Decrease in Capital Work-in-Progress and advances for capital expenditure]			(17.99)	(7.29)
	iii) Interest Received			10.19	2.50
	Net Cash (used in) / generated from Investing Activities	**[II]**		**(7.80)**	**(4.74)**
III	**CASH FLOW FROM FINANCING ACTIVITIES**				
	i) Proceeds from Issue of Equity Share (inclusive of Share Premium)			2.05	200.91
	ii) Share Issue Expenses			(14.94)	-
	iii) Repayment of Borrowings			(112.23)	(53.43)
	iv) Finance Costs Paid			(0.09)	(0.08)
	Net Cash (used in) / generated from Financing Activities	**[III]**		**(125.21)**	**147.40**
	Net Increase/(Decrease) in Cash and Cash Equivalents	**[I + II + III]**		**(271.45)**	**44.90**
	Cash and Cash Equivalents at the beginning of the year			463.85	38.72
	Cash and Cash Equivalents at the end of the year*			**192.40**	**83.62**

***Cash and Cash Equivalents comprises of :**

	Particulars	Half Year Ended 30-Sept-2025	Half Year Ended 30-Sept-2024
a)	Balances with Banks	192.39	83.62
b)	Cash On Hand	0.01	0.00
	Total	**192.40**	**83.62**

Reconciliation of Short Term and Long Term Borrowings

	Particulars	Half Year Ended 30-Sept-2025	Half Year Ended 30-Sept-2024
a)	Short Term Borrowings	23.56	5.62
b)	Long Term Borrowings	1,934.65	1,926.51
	Total	**1,958.21**	**1,932.13**
a)	Opening Balance	1,996.27	1,916.34
b)	Changes in Remeasurement of NCD at NPV Fair Value	74.17	69.21
c)	Change in Exchange Rate	-	0.02
d)	Less Amount Paid	(112.23)	(53.43)
	Closing Balance	**1,958.21**	**1,932.13**

For and on behalf of the Board of Directors

JYOTI STRUCTURES LTD. MUMBAI

Abdul Hameed Khan
Chief Financial Officer &
Whole Time Director
DIN: 09508070

Monica Akhil Chaturvedi
Independent Director
DIN: 02193359

Place : Mumbai
Date :12th November 2025

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SARC & ASSOCIATES

Chartered Accountants

Mumbai Branch Office:
B- 1202 & 1203, Venus Tower, 12th Floor,
Above Axis Bank, Veera Desai Road,
Azad Nagar, Andheri (W), Mumbai- 400 053.
Mob.: +91 9820036070.
Email:rajendra@sarcmail.in

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of JYOTI STRUCTURES LIMITED ("the Company") for half year ended September 30,2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended

Review Report
To The Board of Directors
Jyoti Structures Limited
Mumbai.

1. We have reviewed the accompanying statement of unaudited Consolidated financial results ('the statement') of Jyoti Structures Limited (the "Holding Company") and its subsidiaries (the holding and its subsidiaries together referred to as "Group") and its share of the net profit/(loss) after tax and total comprehensive income/loss for the quarter ended **September 30, 2025** and the consolidated year to date results for the period **1st April,2025 to 30th September 2025**. The Statement being submitted by the holding Company 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'). Attention is drawn to the fact that the consolidated figures of the foreign subsidiaries, for the corresponding half year ended **September 2025**, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries,

primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), to the extent possible.

4. The Statement includes the results of the following entities & not reviewed by us: -

	Subsidiaries (including step down subsidiaries)	%	**Country**
1	JSL Corporate Services Limited	100	India
2	Jyoti Energy Limited	100	India
3	Jyoti Structures FZE	100	United Arab Emirates
4	Jyoti Structures Nigeria Ltd.	100	Nigeria
5	Jyoti Structures Kenya Ltd.	100	Kenya
6	Jyoti Structures Namibia (Pty) Ltd.	70	Namibia
7	Jyoti Structures Africa (Pty) Ltd.	70	South Africa
	Branches (project sites)		
1	JSL Bhutan I		
2	JSL Georgia		
3	JSL Kenya		
4	JSL SouthAfrica		
5	JSL Tanzania		
6	JSL Tunisia		
7	JSL Uganda		

5. The Statement does not includes the results of the following entities. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

	Subsidiaries (including step down subsidiaries)	%	**Country**
1	Jyoti International Inc	100	United States of America
2	Jyoti America LLC	100	United States of America
3	Jyoti Structures Canada Limited	100	Canada
	Joint Venture Companies		
1	Gulf Jyoti International LLC	30	United Arab Emirates
2	GJIL Tunisia Sarl	49	United Arab Emirates

S.A.R.C. & ASSOCIATES F.Reg. No. 006085N Chartered Accountants

6. Based on our review conducted as stated in paragraph 3 and subject to paragraph 4-5 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.

7. The accompanying Statement includes the unaudited interim standalone/consolidated financial results/ financial information, in respect of 4 subsidiaries, whose interim financial results reflect: -

(Amount in Rs Crores)

Particulars	**Half year ended September 30, 2025**
Total Revenues	Nil
Net Profit/(loss) after tax	(0.00)
Other Equity-FCTR/OCI	(24.75)
Total Assets	53.54

These unaudited interim standalone/consolidated financial results/financial information have not been reviewed by their auditors and have been approved and furnished to us , by the Management and our conclusion on the Statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries is based solely on such unaudited interim standalone/consolidated financial results/financial information. According to the information and explanations given to us by the Management, these unaudited interim standalone/consolidated financial results/financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the unaudited interim standalone/consolidated financial results/financial information certified by the Management.

8. We have relied on Management Representation regarding the existence and valuation of all the Assets (viz. Fixed Assets, Investments, Trade Receivables, Stock, Bank Accounts, Other Assets, Receivable from Related Parties) & Liabilities (viz. Provisions, Borrowings, Statutory & Other Liabilities).

Other Matters

9. The Company has initiated reconciliation process with Trade Receivables to determine the continuation of contracts, details of work in progress with age, stage of completion, progress billing, disputed and undisputed dues. The reconciliation process is not yet completed. The Company has made a provision of **Rs. 13.00 Cr** as provision for estimated credit loss till date. We have relied on the Management Representations on the carrying amount and provision for expected credit loss as at **September 30, 2025**.

S.A.R.C. & ASSOCIATES * Chartered Accountants * F.Reg. No. 006085N

10. The Consolidated Financial Statements include Unaudited Management reported amounts of the Five branches (project sites) and two audited branches for the quarter ended **September 30, 2025**; The financial statements include the assets, liabilities, income and expenditure in respect of the branches (project sites) are subject to changes. In the absence of details, we are unable to comment on the impact, it may have on the standalone financial statements. We have relied on the information provided by the Company.

A summary table is reproduced below of the seven branches (project sites).

(Rs. in Crores)

Particulars	**Branches (project sites)**
Total Income	-
Total Expenditure	0.60
Other Equity-FCTR/OCI	9.81
Total Profit/(Loss) including Other Comprehensive Income	**9.21**
Assets	
Trade Receivable	204.37
Bank Balances	0.02
Other Assets	9.92
Total Assets	**214.32**
Liabilities	
Sundry Creditors	9.20
Statutory Liabilities	4.19
Other Liabilities	0.75
Total Liabilities	**14.13**

11. **Subsidiaries and their Dues**

Unaudited financial statements of the Subsidiaries as mentioned below are not available as at reporting date. Net Worth of the Overseas Subsidiaries and an Indian Subsidiary has been fully eroded on account of the accumulated losses. No Operations have been conducted during the year in Overseas Subsidiaries. Consequently, we are unable to comment upon the impact if any, on impairment of Investments and balances owed by them to the Company. The Management believes that impairment is not required at the reporting date. These unaudited interim standalone/consolidated financial results/financial information have not been reviewed by their auditors and have been approved and furnished to us , by the Management and our conclusion on the Statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries is based solely on such unaudited interim standalone/consolidated financial results/financial information. According to the information and explanations given to us by the Management, these unaudited interim standalone/consolidated financial results/financial information are not material to the Group.



List of Subsidiaries (Including Step Down Subsidiaries)	Whether Net Worth Eroded	Amount Invested (Rs. in Crore)	Receivable /(Payable) (Rs. in Crore)
Indian Subsidiaries:			
Jyoti Energy Limited	Yes	0.05	0.46
JSL Corporate Services Limited	No	3.50	(4.61)
Overseas Subsidiaries (Including Step Down Subsidiaries):			
Jyoti Structures FZE	Yes	3.17	(12.97)
JSL FZE Namibia	Yes	-	4.21
JSL FZE Kenya	Yes	-	(2.41)
JSL FZE Nigeria	Yes	-	0.31
Jyoti Structures Africa (Pty.) Limited	Yes	0.00*	50.90

*Investment Amount is Rs. 419/-

Our conclusion on the Statement is not modified in respect of our reliance on the unaudited interim standalone/consolidated financial results/financial information certified by the Management.

For SARC & Associates,
Chartered Accountants,
Firm Registration No.: 006085N



CA. Rajendra S. Bagade
(Partner)
Mem. No.: 104026
UDIN: 25104026BMIODE9612

Date: 12/11/2025
Place: Mumbai.

SINCE 1974

JYOTI STRUCTURES LIMITED
Corporate Office: Valecha Chambers
6th Floor, New Link Road Oshiwara
Andheri (West) Mumbai -400053
Corporate Identity No: L45200MH1974PLC017494

Ref: JSL/HO/CS/GEN/25-26/1255 Date: November 12, 2025

BSE Limited, Phiroze Jeejeeboy Towers, Dalal Street, Fort, Mumbai 400 001. **BSE Scrip Code: 513250**	**National Stock Exchange of India Limited,** Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai 400 051. **NSE Scrip Symbol: JYOTISTRUC**

Dear Sir/Madam,

Sub: Declaration regarding Limited Review Report with Unmodified Opinion on Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Half year ended September 30, 2025.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company i.e. M/s SARC & Associates, Chartered Accountants, have issued the Limited Review report on Standalone and Consolidated Unaudited Financial Statements of the Company for the Quarter and Half year ended 30th September, 2025 with unmodified opinion.

Kindly take the above on your record.

Thanking You.
Yours faithfully,
For **Jyoti Structures Limited**

ABDUL HAMEED TAHSILDAR KHAN
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Date: 2025.11.12 19:41:08 +05'30'

Abdul Hameed Khan
Chief Financial Officer

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