



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/26-27/36

Date: August 04, 2026

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
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Dear Sir/Madam,

Sub: Outcome of Board Meeting held on August 04, 2026

Pursuant to Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of the Board of Directors of the Company was held today, Tuesday, August 04, 2026, wherein the Board, inter alia, considered and approved the following:

1. Unaudited Standalone and Consolidated Financial Results of the Company, together with the Limited Review Report, for the quarter ended June 30, 2026.
2. Consideration and evaluation of raising of funds upto INR 250 crores by way of issuance of equity shares or any other instrument or security, including fully/partly convertible debentures or by way of a composite issue of non-convertible debentures and warrants entitling the warrant holder(s) to apply for equity shares or any other eligible securities, through qualified institutions placement, private placement, further public issue of equity/debt securities, preferential issue, rights issue or any other permissible mode and/or combination thereof, as may be considered appropriate, subject to such approvals as may be required, including the approval of the members of the Company at a general meeting or through postal ballot, and such other statutory and regulatory approvals, as may be applicable.
3. Removal of M/s. Bhushan Khot & co., Chartered Accountants, as the Internal Auditor of the company
4. Any other matter with the permission of the Chairperson.

The meeting of the Board of Directors commenced at 12:30 PM and concluded at 04:00 PM

Kindly take the above information on record and acknowledge the receipt of the same.

Thanking You.

Yours faithfully,

For **Jyoti Structures Limited**

Sonali K. Gaikwad
Company Secretary
FCS 13908



SINCE 1974

JYOTI STRUCTURES LIMITED

Item No. 03:

The details as per the requirement of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 is as follows:

Particulars	Details of Change
Name of Internal Auditor	M/s. Bhushan Khot & Co., Chartered Accountants
Reason for change viz. appointment, resignation, removal, death or otherwise;	The Board of Directors, based on the recommendation of the Audit Committee, has approved the removal of M/s. Bhushan Khot & Co., Chartered Accountants, as one of the Internal Auditors of the Company with immediate effect i.e. August 4, 2026. M/s. KNBJ & Co., Chartered Accountants, shall continue to act as the Internal Auditor of the Company.
Date of Appointment/- ReAppointment/- Cessation & Term of Appointment/- Re appointment;	Date of Removal: With immediate effect i.e. August 04, 2026
Brief Profile	NA
Disclosure of relationships between directors (in case of appointment of a director)	NA

You are requested to take the above on your records.

Thanking You.

Yours faithfully,

For **Jyoti Structures Limited**

Sonali K. Gaikwad
Company Secretary
FCS 13908

JYOTI STRUCTURES LIMITED

Regd. Office: "Valecha Chambers", 6th Floor, New Link Road,
Oshiwara, Andheri (West), Mumbai - 400 053. CIN : L45200MH1974PLC017494
Tel : 3515 5000 , e-mail : investor@jstl.co.in, Website: www.jyotisttructures.in

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in Crores)

Sr. No.	Particulars	For the Quarter Ended			For the Year Ended
		June 30, 2026 (Un-Audited)	March 31, 2026 (Audited)	June 30, 2025 (Un-Audited)	March 31, 2026 (Audited)
1	Income				
	(a) Revenue from operations	251.46	234.36	156.19	750.87
	(b) Other Income	3.72	6.40	6.21	21.57
	Total Income	255.18	240.76	162.40	772.44
2	Expenses				
	(a) Cost of materials consumed	101.27	131.75	91.28	433.78
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(10.44)	(4.80)	(8.97)	(45.34)
	(c) Erection and sub-contracting expenses	84.44	55.78	39.44	197.68
	(d) Employee benefit expenses	27.04	13.61	17.97	69.76
	(e) Finance cost	2.23	1.61	0.02	2.70
	(f) Depreciation and amortization expense	3.47	3.24	2.88	12.55
	(g) Other expenses	27.90	20.72	9.54	46.59
	Total Expenses	235.91	221.91	152.16	717.72
3	Profit / (Loss) before exceptional items and tax (1-2)	19.27	18.85	10.24	54.72
4	Exceptional items	-	-	-	-
5	Profit / (Loss) before tax(3-4)	19.27	18.85	10.24	54.72
6	Tax expense				
	(i) Current Tax	-	-	-	-
	(ii) Deferred Tax	(0.19)	0.71	(0.92)	(1.32)
	Total Tax	(0.19)	0.71	(0.92)	(1.32)
7	Profit/ (Loss) for the period (5-6)	19.46	18.14	11.16	56.04
8	Other Comprehensive Income for the period				
	A. Items that will not be reclassified to profit or loss	0.04	(0.93)	-	(3.70)
	B. Items that will be reclassified to profit or loss	1.96	6.47	3.71	15.01
	Total Other Comprehensive Income for the Period	2.00	5.54	3.71	11.31
9	Total Comprehensive Income for the period comprising profit/(loss) and other comprehensive income for the period (7+8)	21.46	23.68	14.87	67.35
10	Paid-up equity share capital, face value of INR 2/- each	238.73	238.73	238.15	238.73
11	Other Equity as shown in the Audited Balance Sheet	-	-	-	260.60
12	Earnings per share				
	(a) Basic earnings/ (loss) per share (In INR)	0.1631	0.1523	0.0939	0.4703
	(b) Diluted earnings/ (loss) per share (In INR)	0.1629	0.1521	0.0936	0.4698

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 August 4, 2026. The statutory auditors of the Company have conducted a "Limited Review" of the above Standalone Unaudited Financial results for the Quarter ended June 30, 2026.
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 1 "Presentation of financial statements" ("Ind AS 1") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India.
3)	Other Expenses has been disclosed net of foreign exchange gains, write-off/write-back adjustments, and provision movements, wherever applicable in the respective quarters.
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)	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



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

Monica Akhil Chaturvedi
Independent Director
DIN: 02193359

Place : Mumbai
Date : August 4, 2026

JYOTI STRUCTURES LIMITED

Regd. Office: "Valecha Chambers", 6th Floor, New Link Road,
Oshiwara, Andheri (West), Mumbai - 400 053. CIN: L45200MH1974PLC017494
Tel : 3515 5000 , e-mail : investor@jsl.co.in, Website: www.jyotisttructures.in

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs in Crores)

Sr. No.	Particulars	For the Quarter Ended			For the Year Ended
		June 30, 2026 (Un-Audited)	March 31, 2026 (Audited)	June 30, 2025 (Un-Audited)	March 31, 2026 (Audited)
1	Income				
	(a) Revenue from operations	251.46	234.36	156.19	750.87
	(b) Other Income	3.72	6.40	6.21	21.57
	Total Income	255.18	240.76	162.40	772.44
2	Expenses				
	(a) Cost of materials consumed	101.27	131.75	91.28	433.78
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(10.44)	(4.80)	(8.97)	(45.34)
	(c) Erection and sub-contracting expenses	84.44	55.78	39.44	197.68
	(d) Employee benefit expenses	27.04	13.61	17.97	69.76
	(e) Finance cost	2.23	1.61	0.02	2.70
	(f) Depreciation and amortization expense	3.47	3.24	2.88	12.55
	(g) Other expenses	27.90	20.72	9.54	46.60
	Total Expenses	235.91	221.91	152.16	717.73
3	Profit / (Loss) before exceptional items and tax (1-2)	19.27	18.85	10.24	54.71
4	Exceptional items	-	-	-	-
5	Profit / (Loss) before tax(3-4)	19.27	18.85	10.24	54.71
6	Tax expense				
	(i) Current Tax	-	-	-	-
	(ii) Deferred Tax	(0.19)	0.71	(0.92)	(1.32)
	Total Tax	(0.19)	0.71	(0.92)	(1.32)
7	Profit/ (Loss) for the period (5-6)	19.46	18.14	11.16	56.03
8	Other Comprehensive Income for the period				
	A. Items that will not be reclassified to profit or loss	0.04	(0.93)	-	(3.70)
	B. Items that will be reclassified to profit or loss	(7.45)	(5.43)	4.60	14.78
	Total Other Comprehensive Income for the Period	(7.41)	(6.36)	4.60	11.08
9	Total Comprehensive Income for the period comprising profit/(loss) and other comprehensive income for the period (7+8)	12.05	11.78	15.76	67.11
10	Net Profit Attributable to owners	19.46	18.14	11.16	56.03
11	Net Profit Attributable to non controlling Interest (NCI)	-	-	-	-
12	Other Comprehensive Income Attributable to owners	(7.41)	(6.36)	4.60	11.08
13	Total Comprehensive Income Attributable to owners	12.05	11.78	15.76	67.11
14	Total Comprehensive Income Attributable to non controlling Interest (NCI)	-	-	-	-
15	Paid-up equity share capital, face value of INR 2/- each	238.73	238.73	238.15	238.73
16	Other Equity as shown in the Audited Balance Sheet	-	-	-	235.87
17	Earnings per share				
	(a) Basic earnings/ (loss) per share (In INR)	0.1630	0.1522	0.0939	0.4702
	(b) Diluted earnings/ (loss) per share (In INR)	0.1629	0.1521	0.0936	0.4697

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 August 4, 2026. The statutory auditors of the Company have conducted a "Limited Review" of the above Consolidated Unaudited Financial results for the Quarter ended June 30, 2026.
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 1 "Presentation of financial statements" ("Ind AS 1") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India.
3)	Other Expenses has been disclosed net of foreign exchange gains, write-off / write-back adjustments, and provision movements, wherever applicable in the respective quarters.
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)	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



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

Monica Akhil Chaturvedi
Independent Director
DIN: 02193359

Place : Mumbai
Date : August 4, 2026

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of JYOTI STRUCTURES LIMITED ("the Company") for the Quarter ended June 30,2026 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 Standalone Financial Results ('the statement') of Jyoti Structures Limited ("the Company") for the quarter ended **June 30, 2026**, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations, 2015").
2. This Statement, which is the responsibility of the Company's Management and approved by the 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 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.

Head Office : SARC TOWER, D-191, Okhla Industrial Estate, Phase 1, Delhi- 110020.

Other Branches : Ahmedabad • Nadiad • Anand • Surat • Hyderabad • Vizag • Chandigarh • Noida • Kolkata



4. Based on our review conducted 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 ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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.

Other Matters

5. 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).
6. 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 under process. The Company has made a provision of **Rs. 15.25 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 **June 30, 2026**.
7. The Unaudited Standalone Financial Statements include Unaudited Management Accounts of the five branches and Audited accounts of two branches of Tunisia and Uganda (Total Seven branches-Project sites) reported for the quarter ended **June 30, 2026**; 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): -

Particulars	For the quarter ended June 30, 2026.
	Branches (project sites)
	(Rs. in Crores)
Total Income	-
Total Expenditure	0.06
Other Comprehensive Income /(Expenses)	1.87
Total Profit/(Loss) including Other Comprehensive Income	1.81



Particulars	For the quarter ended June 30, 2026.
	Branches (project sites)
	(Rs. in Crores)
Assets	
Trade Receivable	210.73
Bank Balances	0.26
Other Assets	10.43
Total Assets	221.42
Liabilities	
Sundry Creditors	8.65
Statutory Liabilities	4.27
Other Liabilities	1.61
Total Liabilities	14.53

Our conclusion on the Statement is not modified in respect of our reliance on the Unaudited Interim Standalone 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: 26104026HN0EAV3420



Date: 04/08/2026

Place: Mumbai.

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of JYOTI STRUCTURES LIMITED ("the Company") for the Quarter ended June 30,2026 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 **June 30, 2026**. 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 quarter ended **June 30,2026**, 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: -

	<u>Subsidiaries (including step down subsidiaries - SDSs)</u>	%	Country
1	JSL Corporate Services Limited	100	India
2	Jyoti Energy Limited	100	India
3	Jyoti Structures FZE	100	United Arab Emirates
	(i) Jyoti Structures Nigeria Ltd. (SDS)	100	Nigeria
	(ii) Jyoti Structures Kenya Ltd. (SDS)	100	Kenya
	(iii) Jyoti Structures Namibia (Pty) Ltd. (SDS)	70	Namibia
4	Jyoti Structures Africa (Pty) Ltd.	70	South Africa
	<u>Branches (project sites)</u>		
1	JSL Bhutan I		
2	JSL Georgia		
3	JSL Kenya		
4	JSL South Africa		
5	JSL Tanzania		
6	JSL Tunisia (Audited)		
7	JSL Uganda (Audited)		

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.

	<u>Subsidiaries (including step down subsidiaries)</u>	%	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
	<u>Joint Venture Companies</u>		
1	Gulf Jyoti International LLC	30	United Arab Emirates
2	GJIL Tunisia Sarl	49	United Arab Emirates



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: -

Particulars	For the quarter ended June 30, 2026.
	(Rs in Crores)
Total Revenues	-
Net Profit/(Loss) after tax	(0.00)*
Other Comprehensive Income/ (Expenses)	(9.40)
Total Assets	59.85

* Net Loss is Rs. 16,580/-

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. 15.25 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 **June 30, 2026**.



10. The Consolidated Unaudited Financial Statements include Unaudited Management Accounts of five branches and Audited accounts of two branches of Tunisia & Uganda (Total Seven branches -project sites) reported for the quarter ended **June 30, 2026**. 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 consolidated financial statements. We have relied on the information provided by the Company.

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

Particulars	For the quarter ended June 30, 2026
	Branches (project sites)
	(Rs. in Crores)
Total Income	-
Total Expenditure	0.06
Other Comprehensive Income/(Expenses)	1.87
Total Profit/(Loss) including Other Comprehensive Income	1.81
Assets	
Trade Receivable	210.73
Bank Balances	0.26
Other Assets	10.43
Total Assets	221.42
Liabilities	
Sundry Creditors	8.65
Statutory Liabilities	4.27
Other Liabilities	1.61
Total Liabilities	14.53

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 one of the 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 - SDSs)	Whether Net Worth Eroded	Amount Invested (Rs. in Crore)	Receivable /(Payable) (Rs. in Crore)
Indian Subsidiaries:			
1) Jyoti Energy Limited	Yes	0.05	0.46
2) JSL Corporate Services Limited	No	3.50	(4.61)
Overseas Subsidiaries (Including Step Down Subsidiaries - SDSs):			
1) Jyoti Structures FZE	Yes	3.17	(10.69)
(i) JSL FZE Namibia (SDS)	Yes	-	4.21
(ii) JSL FZE Kenya (SDS)	Yes	-	(2.41)
(iii) JSL FZE Nigeria (SDS)	Yes	-	0.31
2) Jyoti Structures Africa (Pty.) Limited	Yes	0.00*	51.09

*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: 261040260JSE0E9656
Date: 04/08/2026
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/2026-27/41

Date: August 04, 2026

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
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Dear Sir/Madam,

Sub: Declaration regarding Limited Review Report with Unmodified Opinion on Unaudited Financial Results (Standalone & Consolidated) for the Quarter ended June 30, 2026.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s SARC & Associates, Chartered Accountants, have issued the Limited Review Report on the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026, with an unmodified opinion.

Kindly take the above on your record.

Thanking You.
Yours faithfully,
For Jyoti Structures Limited

Abdul Hameed Khan
Chief Financial Officer

