



07th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai- 400 001

Scrip Code: 514448

Dear Sir/Ma'am,

Sub.: Outcome of Board Meeting held on Thursday, 07th May, 2026 and submission of Standalone Audited Financial Results for the Fourth Quarter and Year Ended 31st March, 2026.

Pursuant to Regulations 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of **Jyoti Resins and Adhesives Limited** [‘the Company’] at its meeting held on today i.e **Thursday, 07th May, 2026** has inter-alia discussed, approved, and taken on record the following matter:

1. Approved the Standalone Audited Financial Results of the Company for the Fourth Quarter and year ended on 31st March 2026; and
2. Taking on record ‘Audit Report’ as issued by M/s. R Kabra & Co. LLP, Statutory Auditors of the Company. We would like to state that M/s. R Kabra & Co. LLP, statutory auditors of the Company, have issued audit reports with unmodified opinion on the Statement.
3. Recommended Final dividend of Rs. 9.00 (90%) per Equity Share of face value of Rs. 10/- each for the Financial Year 2025-26 and which shall be paid/ dispatched as per the provisions of the Companies Act, 2013 and rules made thereunder.

A copy of the approved Audited Financial Results along with Audit Report are enclosed herewith.

The meeting commenced at 04:00 p.m. and concluded at 05:30 p.m. at the Registered Office of the Company.

You are requested to kindly take the same on record.

Thanking you,

For, Jyoti Resins and Adhesives Limited

Utkarsh Patel
Managing Director
DIN: 02874427



Statement of Audited Financial Result for the Quarter and Year Ended March 31, 2026

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended	
	March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
	(Refer Note 2)		(Refer Note 2)		
1 Income					
a) Revenue From Operations	9,294	7,231	7,861	31,474	28,412
b) Other Income	249	290	337	1,158	1,097
Total Income	9,543	7,522	8,198	32,631	29,509
2 Expenses:					
a) Cost of Materials Consumed	3,088	1,940	2,545	9,279	8,987
b) Purchases of Stock-In-Trade	-	-	-	-	-
c) Changes In Inventories of Finished Goods Work-In-Progress And Stock-In-Trade	208	58	193	112	(171)
d) Employees Benefits Expense	857	826	698	3,396	2,992
e) Finance Costs	9	-	7	10	7
f) Depreciation And Amortization Expense	50	48	42	192	159
g) Sales Promotion expense	1,202	1,334	1,183	5,254	4,613
h) Sales Commission expense	239	244	198	980	712
i) Freight and Octroi expense	151	126	132	482	437
j) Other Expense	1,052	816	496	3,475	1,894
Total Expenses	6,856	5,392	5,494	23,179	19,631
3 Profit before exceptional items and tax (1-2)	2,687	2,129	2,704	9,452	9,879
4 Exceptional items	-	-	-	-	-
5 Profit before and tax (3 - 4)	2,687	2,129	2,704	9,452	9,879
6 Tax expense:					
Current tax	669	546	675	2,395	2,475
Earlier year excess provision written back	-	45	66	45	9
Deferred tax	10	2	(15)	14	7
Total tax expenses	679	593	726	2,454	2,491
7 Net Profit Loss for the period from continuing operations (5 - 6)	2,008	1,537	1,978	6,998	7,387
8 Profit (loss) from discontinued operations before tax	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-
Net profit (loss) from discontinued operation after tax	-	-	-	-	-
9 Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-
10 Net Profit for period	2,008	1,537	1,978	6,998	7,387
11 Other Comprehensive Income (OCI)					
(a) (i) Items that will not be reclassified to Profit or Loss	43	-	(29)	43	(6)
(ii) Income tax related to items above	(11)	(0)	8	(11)	2
(b) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
(ii) Income tax related to items above	-	-	-	-	-
Other comprehensive income, net of tax (a+b)	33	(0)	(22)	33	(5)
12 Total Comprehensive Income for the Period	2,040	1,537	1,956	7,031	7,383
13 Details of equity share capital					
Paid-up equity share capital	1,200	1,200	1,200	1,200	1,200
Face value of equity share capital	10	10	10	10	10
14 Other Equity excluding revaluation reserve	-	-	-	25,996	20,046



Registered Office :

1104-1112 Elite, Nr. Shapath Hexa, Opp. Kargil Petrol Pump,
Nr. Sola Over Bridge, S.G.Highway, Ahmedabad-380060
Ph: 079-29700574, 40026268 | M : +91 94273 20474
CIN : L24229GJ1993PLC020879

Regional Office :

1605-1606, Lotus Link Square, Opp. D.N.Nagar Metro Station,
Andheri Link Road, J.P.Road Corner, Andheri(West),
Mumbai- 400053 | M : +91 83693 99446

Plant Facility :

Survey No. 873, Village : Santej, Tal. : Kalol,
Dist. : Gandhinagar-382721 | Ph: 02764-286327
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15 Earnings per share of Rs. 10 each (Rs.)						
i	Earnings per equity share for continuing operations	17	13	16	58	62
	Basic earnings (loss) per share from continuing operations	17	13	16	58	62
	Diluted earnings (loss) per share from continuing operations					
ii	Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations					
	Diluted earnings (loss) per share from discontinued operations					
16 Earnings per equity share:						
	(1) Basic (₹)	17	13	16	58	62
	(2) Diluted (₹)	17	13	16	58	62

Notes:

- The above audited Financial Results of the Company for the year ended March 31, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 7, 2026
- The Figures of the current quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2026/ March 31, 2025 and the unaudited year-to-date figures upto December 31, 2025 being the date of the end of the third quarter.
- This Audited Financial Results of the company for the year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with relevant rule issued thereunder and other accounting principles generally accepted in India.
- The Company's business activity falls within a single reportable business segment. Therefore segment reporting is not applicable.
- The Board of Directors has recommended a dividend @ Rs. 9 (90%) on equity shares subject to approval from the shareholders at the ensuing Annual General Meeting of the company.
- The earning per share (EPS) are not annualised for the quarters ended on 31st March, 2026, 31st December, 2025 and 31st March, 2025.
- Previous quarters/years figures have been re-grouped /re-classified/re-arranged/re-instated wherever necessary.

Date : May 7, 2026
Place : Ahmedabad

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

Utkarsh Patel
Managing Director
DIN : 02874427



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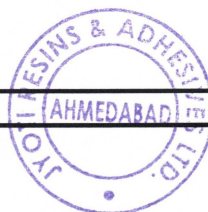
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Audited Statement of Assets and Liabilities As at 31.03.2026

(Rs. in Lakhs)

Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
A ASSETS		
1 Non-current Assets		
(A) Property, plant and equipment	5,000	4,838
(B) Capital work-in-progress	12	-
(C) Right-of-use assets	-	-
(D) Intangible assets	-	-
(E) Intangible Assets Under Development	-	-
(F) Financial assets		
(i) Investments	0	0
(ii) Loans	-	-
(iii) Other financial assets	930	939
(G) Other non-current assets	-	-
Total Non-Current Assets	5,942	5,776
2 Current assets		
(A) Inventories	853	685
(B) Financial assets		
(i) Investments	4,686	154
(ii) Trade receivables	15,915	12,554
(iii) Cash and cash equivalents	3,948	3,977
(iv) Bank balances other than (iii) above	7,958	11,318
(v) Other financial assets	-	-
(C) Current Tax Assets	2,374	2,515
(D) Other current assets	882	351
Total Current Assets	36,617	31,554
Total Assets	42,559	37,330
B EQUITY AND LIABILITIES		
EQUITY		
(A) Equity Share capital	1,200	1,200
(B) Other equity	27,676	21,726
Total Equity	28,876	22,926
Liabilities		
Non-current liabilities		
(A) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Other financial liabilities	-	-
(B) Provisions	-	-
(C) Deferred tax liabilities (net)	85	60
(D) Other non current liabilities	733	639
Total Non-Current Liabilities	818	699



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Current liabilities		
(A) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and	955	1,479
(iv) Other financial liabilities	52	234
(B) Provisions	2	2
(C) Current tax liabilities	2,395	2,475
(D) Other current liabilities	9,461	9,515
Total Current Liabilities	12,865	13,705
Total Equity and Liabilities	42,559	37,330

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

Date : May 7, 2026
Place : Ahmedabad

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



Utkarsh Patel
Utkarsh Patel
Managing Director
DIN :02874427



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CASH FLOW STATEMENT FOR THE YEAR ENDED ON March 31, 2026

(Rs. in Lakhs)

Particulars	For the year ending on 31.03.2026	For the year ending on 31.03.2025
A Cash Flow from Operating Activities		
Profit / (Loss) before Tax	9,452	9,879
Adjustment For:-		
Depreciation	192	159
Cash Discount	45	24
Bad Debts	112	104
Interest and other finance expense	10	7
Net loss / (gain) on fair value change	25	(8)
Interest Income	(1,114)	(1,091)
Profit on sale of Investments	(22)	(3)
Operating profit before working capital changes	8,700	9,070
Movements in fund / capital :		
Decrease / (increase) in Trade receivables	(3,518)	(3,283)
Decrease / (increase) in inventories	(169)	(188)
Decrease / (increase) in other current assets	(411)	398
Decrease / (increase) in other bank balances	3,359	(3,077)
Increase/ (decrease) in other non current financial liabilities	94	35
Decrease / (increase) in other non current financial assets	9	(287)
Increase/ (decrease) in Trade Payables	(524)	489
Increase/ (decrease) in other current financial liabilities	(182)	31
Increase/ (decrease) in other current liabilities	(53)	635
Increase/ (decrease) in Provisions	(124)	167
Cash generated from / (used in) operations	7,180	3,989
Direct Tax Paid	(2,374)	(2,514)
Net cash flow from/ (used in) operating activities A	4,807	1,475
B Cash flows from investing activities		
Purchase of Property, Plant & Equipments	(354)	(173)
Payment for Capital Work in Progress	(12)	-
Sale of Property, Plant & Equipments	-	-
Investment purchase	(7,900)	(1,930)
Investment sold	3,407	1,783
Interest Received	1,114	1,091
Net cash flow from/ (used in) investing activities B	(3,745)	771
C Cash flows from financing activities		
Dividend Paid	(1,080)	(1,080)
Interest and financial expense	(10)	(7)
Net cash flow from/ (used in) in financing activities C	(1,090)	(1,087)
Net increase/(decrease) in cash and cash equivalents A+B+C	(28)	1,159
Cash and cash equivalents at the beginning of the period	3,977	2,818
Cash and cash equivalents at the end of the oeriod	3,948	3,977
Components of cash and cash equivalents		
Cash and Cash Equivalents	3,948	3,977
Total Cash and Cash Equivalents	3,948	3,977

Note :

- 1 Figures in brackets indicate cash outflow.
- 2 Previous years figures have been re-grouped /re-classified /re-arranged /re-instated wherever necessary.

Date : May 7, 2026
Place : Ahmedabad



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

Utkarsh Patel
Utkarsh Patel
Managing Director
DIN : 02874427

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**INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR-TO-DATE
AUDITED FINANCIAL RESULTS OF JYOTI RESINS & ADHESIVES LIMITED
PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND
DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.**

To
The Board of Directors
Jyoti Resins & Adhesives Limited

Opinion

We have audited the accompanying Statement of quarterly and year-to-date Financial Results of M/s. Jyoti Resins & Adhesives Limited ("the Company"), for the quarter ended 31st March, 2026 and the year to-date results for the period from 1st April 2025 to 31st March 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and;
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("IND AS") and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter ended 31st March, 2026 and year-to-date results for the period 1st April 2025 to 31st 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 "Auditors' 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 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 is sufficient and appropriate to provide a basis for our opinion on the Financial Results.



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91-993011 1344 | For queries, log on to www.rkabra.net

Management Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives true and fair view of the net profit and other comprehensive income of the Company 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 Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding visions 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 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.

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

Auditor's Responsibilities for the Audit of the 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 expected to influence the economic decisions of users taken on the basis of this 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 Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and



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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 financial controls 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 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 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 Company 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 Statement of the Company to express an opinion on the financial results.

We communicate with those charged with governance 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.



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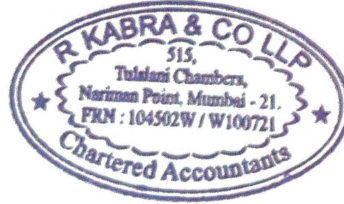
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Other Matters

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

For R Kabra & Co.LLP
Chartered Accountants
Firm Registration No: 104502W/W100721



Pradip Das
(Partner)
Membership No: 52727
UDIN: 26052727@XSPDY9481
Place: Ahmedabad
Date: May 7th, 2026