

To,

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 023 BSE Code: 532926 National Stock Exchange of India Limited Exchange Plaza, Bandra – Kurla Complex, Bandra (E), Mumbai – 400 051 Scrip Code: JYOTHYLAB

Dear Sirs,

# Sub: Outcome of the Board Meeting held on May 12, 2025

Further to our letter dated April 26, 2025, intimating you about the meeting of Board of Directors of the Company ('the Board") to be held on May 12, 2025, we now write to inform you that the Board of Directors of the Company at its meeting held today, which commenced at 11:30 a.m. and concluded at 2:05 p.m. have:

- a) approved the Audited Financial Results of the Company on Standalone and Consolidated basis for the quarter and year ended March 31, 2025. Accordingly, we are enclosing herewith the following:
  - Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025;
  - Auditors Report issued by M/s. B S R & Co. LLP, Statutory Auditors of the Company on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025.

Further, the report of M/s. B S R & Co. LLP, Statutory Auditors of the Company, is with the unmodified opinion with respect to the Audited Financial Results (Standalone and Consolidated) for the financial year ended March 31, 2025;

 b) recommended dividend of Rs. 3.50/- (Rupees Three and Fifty paise only) per equity share of Re.1/each for the financial year 2024-25, subject to the approval of shareholders at the ensuing Annual General Meeting (AGM).

The date of AGM and record date, for ascertaining the shareholders who will be eligible to receive payment of final dividend will be intimated separately.

Kindly take the above on your record and disseminate the same for the information of investors.

Thanking you,

Yours faithfully, For Jyothy Labs Limite

Shreyas Trivedi Head – Legal & Company Secretary Encl.: as above Branch Office:



 Indiana House, B Wing, 6th Floor, Makwana Road, Marol, Andheri (East), Mumbai-400059.

 42-43, Shiv shakti Industrial Estate, Off Andheri Kurla Road, Marol, Andheri (East), Mumbai-400059. **Jyothy Labs Limited** 

CIN: L24240MH1992PLC128651 'Ujala House', Ramkrishna Mandir Road, Kondivita, Andheri (East), Mumbai 400 059. Tel: +91 022-6689 2800 | Fax: +91 022-6689 2805

info@jyothy.com | www.jyothylabs.com

# B S R & Co. LLP

**Chartered Accountants** 

14th Floor, Central B Wing and North C Wing Nesco IT Park 4, Nesco Center Western Express Highway Goregaon (East), Mumbai – 400 063, India Telephone: +91 (22) 6257 1000 Fax: +91 (22) 6257 1010

# Independent Auditor's Report

# To the Board of Directors of Jyothy Labs Limited

### Report on the audit of the Standalone Annual Financial Results

#### Opinion

We have audited the accompanying standalone annual financial results of Jyothy Labs Limited (hereinafter referred to as the "Company") for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended 31 March 2025.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual 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 standalone annual financial results.

# Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and

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#### Registered Office:

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### Jyothy Labs Limited

presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 annual 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 annual 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 through a separate report on the complete set of financial statements 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 in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 standalone annual 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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

**Jyothy Labs Limited** 

# Other Matter a. The standalone annual financial results include the results for the guarter ended 31 March 2025 being

a. The standalone annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For BSR&Co.LLP

Chartered Accountants Firm's Registration No.:101248W/W-100022

Vikas R Kasat

Partner Membership No.: 105317 UDIN:25105317BMOOEL7317

Mumbai 12 May 2025

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BSR&Co.LLP

Chartered Accountants

14th Floor, Central B Wing and North C Wing Nesco IT Park 4, Nesco Center Western Express Highway Goregaon (East), Mumbai – 400 063, India Telephone: +91 (22) 6257 1000 Fax: +91 (22) 6257 1010

# Independent Auditor's Report

### To the Board of Directors of Jyothy Labs Limited

# Report on the audit of the Consolidated Annual Financial Results

#### Opinion

We have audited the accompanying consolidated annual financial results of Jyothy Labs Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the year ended 31 March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the following subsidiary upto 25 March 2025:
  - 1. Jyothy Kallol Bangladesh Limited
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive loss and other financial information of the Group for the year ended 31 March 2025.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual 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, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

# Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian 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. The respective Management and Board of Directors of the companies included in the Group are

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# **Jyothy Labs Limited**

responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results 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 consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company 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 is responsible for overseeing the financial reporting process of each company.

### Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 consolidated annual 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 consolidated annual 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 through a separate report on the complete set of financial statements 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 in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 consolidated annual 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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# **Jyothy Labs Limited**

We communicate with those charged with governance of the Holding Company 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 No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

#### **Other Matters**

a. The consolidated annual financial results include the unaudited financial result of one subsidiary, whose financial statements reflect total assets (before consolidation adjustments) of Rs. Nil lacs as at 31 March 2025, total revenue (before consolidation adjustments) of Rs. 382 lacs, total net loss after tax (before consolidation adjustments) of Rs. 19 lacs and net cash outflows (before consolidation adjustments) of Rs 5 lacs for the year ended on that date, as considered in the consolidated annual financial results. This unaudited financial statements has been furnished to us by the Board of Directors.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, this financial statement is not material to the Group.

Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to the financial statements certified by the Board of Directors.

b. The consolidated annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For BSR&Co.LLP

Chartered Accountants Firm's Registration No.:101248W/W-100022

ikas R Kasat

Partner Membership No.: 105317 UDIN:25105317BMOOEK6401

Mumbai 12 May 2025

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# JYOTHY LABS LIMITED (CIN : L24240MH1992PLC128651) STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

### Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

	Standalone					Consolidated				
Particulars	Quarter ended		Year ended		Quarter ended			Year ended		
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited (Note 5)	Unaudited	Audited (Note 5)	Audited	Audited	Audited (Note 5)	Unaudited	Audited (Note 5)	Audited	Audited
Revenue from operations	66,596	70,371	65,925	2,84,392	2,75,403	66,696	70,445	65,999	2,84,698	2,75,693
Other income	1,542	1,382	1,295	5,547	5,367	1,548	1,385	1,297	5,558	5,373
Total Income	68,138	71,753	67,220	2,89,939	2,80,770	68,244	71,830	67,296	2,90,256	2,81,066
Expenses										
(a) Cost of materials consumed	31,100	34,386	29,515	1,35,794	1,24,080	31,171	34,414	29,563	1,35,966	1,24,260
(b) Purchases of stock in trade	2,004	1,947	3,451	7,724	15,498	2,004	1,947	3,451	7,724	15,498
(c) Changes in inventories of finished goods, stock in trade and work-in-progress	707	(997)	323	(1,766)	634	713	(979)	318	(1,738)	626
(d) Employee benefits expense	7,816	8,061	7,245	32,541	30,013	7,828	8,070	7,256	32,581	30,052
(e) Finance cost	166	148	126		473	166	148	126	593	473
(f) Advertisement and sales promotion expense	5,341	6,368	5,975	23,972	22,823	5,341	6,368	5,975	23,972	22,823
(g) Depreciation and amortisation expenses	1,455	1,428	1,286		4,995	1,455	1,428	1,286	5,613	4,996
(h) Other expenses	8,416	9,029	8,572	36,144	34,362	8,445	9,050	8,598	36,234	34,454
Total expenses	57,005	60,370	56,493	2,40,614	2,32,878	57,123	60,446	56,573	2,40,945	2,33,182
Profit before tax and exceptional item	11,133	11,383	10,727	49,325	47,892	11,121	11,384	10,723	49,311	47,884
Exceptional item (Note 2)	(370)	-		(370)	-	(430)	-	-	(430)	-
Profit before tax	10,763	11,383	10,727	48,955	47,892	10,691	11,384	10,723	48,881	47,884
Tax expenses	3,063	2,642	2,907	11,838	10,903	3,064	2,644	2,908	11,843	10,954
Current tax	1,169	1,996	1,435	7,865	7,928	1,170	1,998	1,436	7,870	7,979
Adjustment of tax relating to earlier periods	671	-	417	671	417	671	-	417	671	417
Deferred tax charge	1,223	646	1,055	3,302	2,558	1,223	646	1,055	3,302	2,558
Net Profit for the period	7,700	8,741	7,820	37,117	36,989	7,627	8,740	7,815	37,038	36,930
Other Comprehensive Income			ļ'	ļ′			ļ]	Į′	ļ'	
(a) Items that will not be reclassified to profit or loss	(154)	(36)	(171)	(262)	(142)	(112)	(24)	(171)	(262)	(142)
$p_{1}$ benefit on items that will not be reclassified to profit or loss	53	13	59	92	50	53.	. 13	59	92	50
(c) Items that will be reclassified to profit or loss	- 1			- /	-	56	-	2	56	(6
Other Comprehensive Income/(loss) for the period	(101)	(23)	(112)	(170)	(92)	(3)	· (11)	(110)	(114)	(98)
Total Comprehensive Income for the period	7,599	8,718	7,708	36,947	36,897	7,624	8,729	7,705	36,924	36,832

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(Rs in lacs)

# JYOTHY LABS LIMITED (CIN : L24240MH1992PLC128651) STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

#### Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

(Rs in lacs) Standalone Consolidated **Ouarter ended** Year ended **Ouarter** ended Year ended Particulars 31.03.2025 31.12.2024 31.03.2024 31.03.2025 31.03.2024 31.03.2025 31.12.2024 31.03.2024 31.03.2025 31.03.2024 Audited Audited Audited Audited Unaudited Audited Audited Unaudited Audited Audited (Note 5) (Note 5) (Note 5) (Note 5) Profit/(loss) attributable to : Owners of Jyothy Labs Limited 7.630 8.741 7.816 37.043 36.945 Non-Controlling Interest (3)(1)(1)(5)(15)Other Comprehensive Income attributable to: Owners of Jyothy Labs Limited 8 (15)(111)(101)(97)Non-Controlling Interest (11)4 1 (13)(1)Total Comprehensive Income attributable to: Owners of Jyothy Labs Limited 7,638 8,726 7,705 36,942 36,848 Non-Controlling Interest (14)3 (18)-(16)Paid up equity share capital (Face value of Re 1/- each) 3.672 3,672 3,672 3,672 3,672 3,672 3,672 3,672 3.672 3,672 Other equity 1.34.589 1.10,451 2,01,279 1,77.159 Earnings Per Share of face value Re 1/- each Basic earnings per share (Rs) 2.102.38 2.13 10.11 10.07 2.08 2.38 2.13 10.09 10.06 2.38 2.13 2.10 10.11 10.07 2.08 2.38 2.13 10.09 10.06 Diluted earnings per share (Rs) Not Not Not Not Not Not Annualised Annualised Annualised Annualised Annualised Annualised Annualised Annualised ' Annualised Annualised

# Notes :

1. The above audited financial results of the Company for the quarter and year ended March 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 12, 2025. Further, Ms. M. R. Jyothy, Chairperson and Managing Director of the Company is duly authorized by the Board of Directors of the Company to sign the aforesaid financial results for the quarter and year ended March 31, 2025

2. The Board of Directors, at its meeting held on March 25, 2025, had approved the sale of the Company's entire equity stake in Jyothy Kallol Bangladesh Limited ('JKBL' or 'the Subsidiary') to Kallol Enterprise Limited ('KEL' or 'the Buyer'), for an aggregate consideration of Rs. 210 Lacs. This sale of investment has resulted into a loss of Rs. 370 lacs and Rs. 430 lacs shown under "Exceptional Items" in the standalone and consolidated statement of profit and loss respectively. JKBL ceased to be a subsidiary of the Company from March 25, 2025.

# JYOTHY LABS LIMITED (CIN: L24240MH1992PLC128651) STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025 Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

(Rs in lacs)

3. During the quarter ended March 31, 2025, the Company has issued 5,867 equity shares of face value of Re 1 each, upon exercise of stock options granted under the Company's Employees Stock Unit Plan - 2023. Consequent to this allotment, the paid-up Equity Share Capital of the Company stands Increased to 36,72,14,511 equity shares of face value of Re 1 each i.e. Rs 3,672 lacs.

4. The Board of Directors has recommended final dividend of Rs.3.5 per equity share of Re 1 each for the financial year ended March 31, 2025. The same is subject to approval of the shareholders at the ensuing Annual General Meeting.

5. The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures up to the third quarter for the respective years. Also the figures up to the the third quarter had been reviewed and not subject to audit.

6. For more details on results, visit investor center section of the Company's website at www.jyothylabs.com and financial result under corporates section of Stock Exchange's Website at www.nseindia.com and www.bseindia.com.

Place: Mumbai

Date: May 12, 2025

M. R. Jvothv Chairperson and Managing Director DIN: 00571828

For and on behalf of the Board of Directors

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# JYOTHY LABS LIMITED STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS

Notes :

7. Statement of Assets and Liabilities :-

	Stan	dalone	Consolidated		
Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025		
	Audited	Audited	Audited	Audited	
Assets	Audited	Rudited	Auditeu	Auditeu	
Non-Current Assets	· · · ·		19.5		
Property, plant and equipment	29,230	28,649	29,288	28,687	
Capital work in progress				-	
	2,242	1,329	2,242	1,337	
Right-of-use assets	5,586	4,661	5,586	4,661	
Goodwill	10,524	10,524	78,633	78,633	
Other Intangible assets	627	545	627	545	
Financial assets			i de la companya de l		
Investment in subsidiaries	-	580	-		
Other financial assets	1,456	1,589	1,456	1,589	
Deferred tax assets (net)	4,211	7,421	2,734	5,944	
Income Tax assets ( net )	2,128	569	2,128	586	
Other non-current assets	5,241	4,191	5,241	4,191	
	61,245	60,058	1,27,935	1,26,173	
Current assets		1 A		1996 - C. 1997 -	
Inventories	32,805	28,210	32,805	28,350	
Financial assets					
Investments	45,647	19,152	45,647	19,152	
Trade receivables	27,444	19,578	27,444	20,139	
Cash and cash equivalents	7,718	8,434	7,718	8,439	
		20.		5	
Bank balances other than cash and cash equivalents	6,517	8,083	6,517	8,166	
Other financial assets	16,346	26,423	16,346	26,424	
Other current assets	4,666	3,241	4,666	3,250	
	1,41,143	1,13,121	1,41,143	1,13,920	
Total Assets	2,02,388	1,73,179	2,69,078	2,40,093	
F <b>:</b> <del>/</del>	· · · · · · · · · · · · · · · · · · ·	3	2		
Equity					
Equity Share Capital	3,672	3,672	3,672	3,672	
Other Equity	1,34,589	1,10,451	2,01,279	1,77,159	
	1,38,261	1,14,123	2,04,951	1,80,831	
Equity attributable to owners of Jyothy Labs Limited	1,50,201	1,14,125	2,04,751	1,00,051	
Non-controlling interests	-	-		190	
Total equity	1,38,261	1,14,123	2,04,951	1,81,021	
Liabilities					
Non-Current liabilities	2				
Financial Liabilities		8. 		. <sup>8</sup>	
Lease Liabilities	2 (52	2 501	2 (52	2 501	
	3,652	2,591	3,652	2,591	
Provisions	9,052	8,024	9,052	8,024	
Other non-current liabilities	346	403	346	403	
	13,050	11,018	13,050	11,018	
Current liabilities	0	n <sup>n</sup>			
Financial Liabilities					
Lease Liabilities	2,476	2,465	2,476	2,465	
Trade payables					
Total outstanding dues of micro enterprises and small					
enterprises	3,335	4,959	3,335	4,959	
	120				
Total outstanding dues of creditors other than micro	25,697	22,631	25,697	22,647	
enterprises and small enterprises					
Other financial liabilities	3,858	3,429	3,858	3,429	
Other current liabilities	12,268	11,675	12,268	11,675	
Provisions	3,106	2,833	3,106	2,833	
Current Tax liabilities (net)	337	46	337	46	
	51,077	48,038	51,077	48,054	
Total liabilities	64,127	59,056	64,127	59,072	
A V VIEX XXIII VIIII VII	04,14/	57,030	04,12/	37,072	

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Place: Mumbai Date: May 12, 2025 HYLABS For and on behalf of the Board of Director olly Mi

M.R. Jyothy Chairperson and Managing Director DIN: 00571828

### JYOTHY LABS LIMITED STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS

Notes : 8 Statement of Cash Flow

	Year e	nded	Year ended		
Particulars	Standa	lone	Consolidated		
	31.03.2025	31.03.2024	31.03.2025	31.03.2024	
	Audited	Audited	Audited	Audited	
A. CASH FLOWS FROM OPERATING ACTIVITIES:	×				
Profit before tax	48,955	47,892	48,881	47,884	
Adjustments to reconcile profit before tax to net cash flows :					
Depreciation of property, plant and equipment	2,979	2,790	2,980	2,79	
Depreciation of right-of-use assets	2,517	2,093	2,517	2,09	
Loss on sale / disposal of investment in subsidiary	370	- 1	430		
Amortisation and impairment of intangible assets	116	112	116	11	
Provision for slow moving inventory	142	663	142	66	
Allowance for doubtful debts	79	-	79	-	
Debtors balance written off	221	-	221	-	
Loss / (Profit) on sale of Property, plant and equipment	29	(1,397)	29	(1,39	
Interest on Income tax Refund	-	(120)	-	(12	
Gain on financial assets at fair value through profit or loss	(1,091)	(119)	(1,091)	(11)	
Profit on sale of Investment	(1,039)	(294)	(1,039)	(29-	
Finance costs	593	473	593	47	
interest income	(2,187)	(2,175)	(2,198)	(2,18	
Unrealised Foreign exchange fluctuation loss/(gain) (net)	(16)	(2)	(16)	(	
Investment subsidy income	(116)	(149)	(116)	(14	
Equity settled share based expenses	43	100	43	10	
Operating profit before working capital changes	51,595	49,867	51,571	49,85	
Movements in working capital :					
Decrease/(increase) in trade receivables	(8,150)	(6,350)	(8,150)	(6,35	
Decrease/(increase) in other financials assets	(138)	(223)	(138)	(22.	
Decrease/(increase) in inventories	(4,737)	1,146	(4,737)	1,17	
Decrease/(increase) in other assets	(1,184)	1,456	(1,184)	1,45	
Increase/(decrease) in trade payables	1,442	6,170	1,456	6,17	
Increase/(decrease) in other financial liabilities	438	267	438	26	
Increase/(decrease) in other liabilities	652	(58)	652	(5)	
Increase/(decrease) in provisions	1,039	1,449	1,039	1,44	
Cash generated from operations	40,957	53,724	40,947	53,72	
Taxes paid (net)	(9,806)	(7,923)	(9,806)	(7,93	
Net cash generated from operating activities ( A )	31,151	45,801	31,141	45,792	
B. CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of Property, plant and equipment including capital work-in-					
progress and capital advances	(5,812)	(3,708)	(5,813)	(3,70	
Proceeds from sale of Property, plant and equipment	32	2,265	32	2,26	
Investment in fixed deposit	(20,000)	(1,17,191)	(20,000)	(1,17,61	
Maturity proceeds from fixed deposit	31,905	1.00.809	31,905	1,01,23	
Investment in Mutual Funds	(1,51,075)	(59,400)	(1,51,075)	(59,40	
Maturity proceeds from Mutual Fund	1,26,710	40,661	1,26,710	40,66	
Interest income received	2,120	2,125	2,131	2,13	
Net cash used in investing activities (B)	(16,120)	(34,439)	(16,110)	(34,43	
C. CASH FLOWS FROM FINANCING ACTIVITIES:	()	(,,	(=-)==-)	(01)10	
Re-payment of principal towards lease liabilities	(2.260)	(2,042)	(2.2(0))	(2.0.4	
	(2,369)		(2,369)	(2,04	
Interest paid on lease liabilities Dividend paid	(526)	(423)	(526)	(42	
Net cash (used in) financing activities ( C )	(12,852)	(11,016) (13,481)	(12,852) (15,747)	(11,01	
			(15,/4/)	(13,48	
Net (Decrease)/Increase in cash and cash equivalents (A+B+C)	(716)	(2,119)	(716)	(2,12	
Cash and cash equivalents at the beginning of the year	8,434	10,553	8,439	10,56	
Decrease due to disposal of investment in subsidiary		· -	(5)	-	
Cash and cash equivalents at the end of the year	7,718	8,434	7,718	8,43	
Components of cash and cash equivalents		20			
Cash in hand	42	50	42	5	
Balance with scheduled banks - Current account	7,676	8,384	7,676	8,38	
Cash and cash equivalents considered for cash flow statement	7,718	8,434	7,718	8,43	

a. The above Statement of Cash flow has been prepared under the 'Indirect Method' as set out in Ind-AS 7, ' Statement of Cash flows'.

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QU M.R. Jyothy Chairperson and Managing Director DIN: 00571828

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For and on behalf of the Board of Directors

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### JYOTHY LABS LIMITED REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

		1	· · ·		(Rs in lacs			
	Consolidated							
		Quarter ended	Year ended					
Particulars	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024			
	Audited (Note 5)	Unaudited	Audited (Note 5)	Audited	Audited			
Segment Revenue :								
A. Fabric Care	28,686	32,213	28,105	1,24,858	1,18,899			
B. Dishwashing	22,519	24,459	21,832	97,170	93,660			
C. Household Insecticides	6,868	3,442	7,218	19,854	21,225			
D. Personal Care	5,635	6,967	6,180	30,490	30,782			
E. Others	2,988	3,364	2,664	12,326	. 11,127			
Net Sales	66,696	70,445	65,999	2,84,698	2,75,693			
Segment Results:								
Profit / (Loss) before tax and finance								
cost								
A. Fabric Care	6,416	7,159	6,466	29,488	28,740			
B. Dishwashing	4,076	4,466	3,934	18,334	18,044			
C. Household Insecticides	(481)	(1,021)	(750)	(2,473)	(3,413			
D. Personal Care	595	748	524	3,529	3,971			
E. Others	111	51	(30)	358	175			
Total	10,717	11,403	10,144	49,236	47,517			
Less: (i) Finance cost	(166)	(148)	(126)	(593)	(473			
(ii) Other unallocable expenditure	(765)	(989)	(454)	(3,929)	(3,502			
(iii) Exceptional Item (Note 2)	(430)	-		(430)	-			
Add: Unallocable Income	1,335	1,118	1,159	4,597	4,342			
Profit Before Tax	10,691	11,384	10,723	48,881	47,884			
Segment Assets :	8							
A. Fabric Care	40,014	39,210	33,447	40,014	33,447			
B. Dishwashing	30,376	29,701	26,284	30,376	26,284			
C. Household Insecticides	10,703	12,155	11,409	10,703	11,409			
D. Personal Care	10,689	9,902	7,514	10,689	7,514			
E. Others	12,225	12,311	10,845	12,225	10,845			
F. Unallocated assets	1,65,071	1,53,149	1,50,594	1,65,071	1,50,594			
Total	2,69,078	2,56,428	2,40,093	2,69,078	2,40,093			
Segment Liabilities :								
A. Fabric Care	25,186	23,671	22,746	25,186	22,746			
B. Dishwashing	20,244	18,328	18,813	20,244	18,813			
C. Household Insecticides	4,860	3,369	5,319	4,860	5,319			
D. Personal Care	5,707	5,800	6,099	5,707	6,099			
E. Others	2,542	2,291	1,980	2,542	1,980			
F. Unallocated liabilities	5,588	5,457	4,115	5,588	4,115			
Total	64,127	58,916	59,072	64,127	59,072			

Notes:

i. Fabric Care includes fabric whitener, fabric enhancer, fabric conditioner, detergent powder, detergent liquid, and bar soap. Dishwashing includes dish wash bar, gel, liquid, dish wash scrubber, dishwash steel scrubber and dishwash powder. Household Insecticides includes mosquito repellent coil, liquid, racquet and aerosol. Personal Care includes body soap, toothpaste, deodorants, talcum powder, after shave and hand wash. Others includes Laundry services, incense sticks, toilet cleaner and floor cleaner.

ii. Based on the "management approach" as defined in Ind AS 108 - 'Operating Segments', the Chief Operating Decision Maker evaluates the Company's performance and allocate resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.

iii. Goodwill identifiable to operating segments are included in segment assets, however, where goodwill relates to multiple operating segments and it is not practicable to allocate between segments, it is included in unallocated assets.

iv. Finance cost is not allocated to any operating segments as the Company reviews the treasury and finance cost at the group level.

Place: Mumbai Date: May 12, 2025

Why M M. R. Jyothy Chairperson and Managing Director DIN: 00571828

For and on behalf of the Board of Directors