

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/23-24/1190 Date: February 13, 2024

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: Standalone Unaudited Financial Results of the Company for the Quarter and Nine months ended December 31, 2023

Ref: Outcome of Board Meeting held on February 13, 2024 vide ref no. JSL/HO/CS/GEN/23-24/1189

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. February 13, 2024 has inter alia considered and approved the **Standalone Unaudited Financial Results of the Company for the Quarter and Nine months ended December 31, 2023**

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

Thanking You. Yours Faithfully,

For Jyoti Structures Limited

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 Fax: 40915014/15, E-mail: investor@jsl.co.in, Website: www.jyotistructures.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(INR in Lacs)

Income								(INR in Lacs)	
Income							Nine Month Ended		
Income (a) Revenue from operations 5,578,86 8,136,26 4,386,43 32,242,81 7,340,03 22,95 (b) Other Income 716,72 289,11 15,05 1,054,95 104,42 21,111 Total Income 6,268,68 8,426,37 4,401,48 33,287,36 7,444,45 23,111 Expenses (a) Cost of materials consumed 2,279,61 4,309,99 3,506,06 16,138,05 6,251,01 15,37 (c) Changes in inventories of finished goods, work-in-progress 329,49) (116,29) (1,088,09) 545,699 (1,810,40) (2,676,00) (d) Changes in inventories of finished goods, work-in-progress 2,976,28 2,444,19 1,522,176 1,227,76 2,400,83 6,44 (d) Employee benefite expenses 1,346,09 110,30 692,27 2,380,87 1,383,93 2,64 (e) Finance costs 6,82 20,75 6,28 44,116 15,01 3,14 (f) Depreciation and amortisation expenses 176,09 167,51 145,09 536,06 383,77 2,805,36 2,367 (g) Other expenses 7,609 167,51 145,09 536,06 383,77 2,805,36 2,367 (g) Other expenses 7,846,98 7,306,20 4,948,57 31,818,72 8,405,36 23,67 (g) Other expenses 7,760,99 1,119,17 (547,09) 1,478,64 (980,91) (447,13 2,281,59 1,119,17 (1,083) before exceptional items and tax (1-2) 107,89 1,119,17 (547,09) 1,478,64 (980,91) (447,13 2,281,59 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,083) 1,119,17 (1,0	Sr. No.	. Particulars	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023	
(a) Revenue from operations (b) Cher income 7,187,88			(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	
(b) Other Income	1		5 570 00	0.400.00	4 000 40	00.040.04	701000		
Total Income (a) Cost of materials consumed (b) Cost of materials consumed (c) Cost of materials consumed (b) Changes in invertories of finished goods, work-in-progress (329 49) (116,28) (1,088,08) 3,506,08 16,138,05 6,251,01 15,37 (c) Erection and sub-contracting expenses (329 49) (116,28) (1,088,08) 3,506,08 16,138,05 6,251,01 15,37 (c) Erection and sub-contracting expenses (328 49) (116,28) 0 1,532,10 11,227,76 2,400,83 6,40 (Employee) benefits expenses (328 49) (110,30 692,27 2,306,87 1,633,33 2,51 (9) Employee benefits expenses (328 49) (110,30 692,27 2,306,87 1,633,33 2,51 (9) Employee benefits expenses (328 571) 368,75 145,09 586,00 333,77 5.7 5.7 5.7 5.7 5.7 5.7 5.7 5.7 5.7 5				1.61 7.01 1.61 7.01 1.61	\$100 months (const. 1000)	10000018000 000000000000000000000000000	A-1	22,923.12 184.30	
Expenses		TO THE CONTRACT OF THE CONTRAC	I SALE TO SERVICE SERVICE	The second second	the state of the state of		6 6 (52)	23,107.42	
(b) Changes in inventories of finished goods,work-in-progress (2328.49) (119.29) (1,088.08) 454.69 (1,981.04) (2.55. (2.56.69) (1.592.10 11.2277.6 2,400.38) 6,44 (2.55.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.56.69) (2.5	2	6 14 Magazina (2000) (2000)	0,200.00	0,120.01	4,401.40	00,207.00	7,444.40	20,107.42	
(i) Exection and sub-contracting expenses (ii) Employee benefits expense (iii) Employee benefits expense (iiii) Employee benefits expense (iiii) Employee benefits expense (iiii) Employee benefits expense (iiii) Employee benefits expense (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		(a) Cost of materials consumed	2,279.61	4,309.99	3,506.06	16,138.05	6,251.01	15,315.91	
(d) Employee benefits expense (d) Employee benefits expense (e) Finance costs (e) Finance costs (e) Finance costs (f) Depreciation and amortisation expense (776.99 167.51 145.09 536.06 383.77 55.09 (d) Other expenses (289.71) 389.75 114.59 536.06 383.77 55.09 (d) Other expenses (289.71) 389.75 151.85 947.13 (288.15) 1,13.75 Total expenses (188.89 7,306.20 4,348.67 731,818.72 8,405.36 23,57 76.15 70 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00 14.00		(b) Changes in inventories of finished goods,work-in-progress	(329.49)	(116.29)	(1,088.08)	545.69	(1,981.04)	(2,536.24)	
(e) Finance costs (1) Chercelation and mortisation expense 176.09 117.51 145.09 536.06 383.77 5.5 (19) Other expenses (280.71) 389.75 151.85 947.13 (298.15) 1.11.7		(c) Erection and sub-contracting expenses	2,976.28	2,444.19	1,532.10	11,227.76	2,400.83	6,460.78	
(f) Depreciation and amortisation expense (269.71) 38.75 145.09 58.06 383.77 5.06 (g) Other expenses (269.71) 38.75 151.85 947.13 (298.15) 1,17 Total expenses (36.86) 7,308.20 4,948.67 31,818.72 8,405.36 23,57 Profit / (Loss) before exceptional items and tax (1-2) 107.89 1,119.17 (547.09) 1,478.84 (980.91) (46.25) Exceptional items 1,478.84 (980.91) (46.25) Total expense 107.89 1,119.17 (547.09) 1,478.84 (980.91) (46.25) Tax expense (a) Current Tax		(d) Employee benefits expense	1,349.09	110.30	692.27	2,380.87	(3)	2,560.99	
(g) Other expenses		(e) Finance costs	The second secon	20.75	9.28	43.16	15.01	37.80	
Total expenses		(f) Depreciation and amortisation expense	176.09	167.51	145.09	536.06	383.77	540.95	
Profit / (Loss) before exceptional items and tax (1-2)		(g) Other expenses	(269.71)	369.75	151.85	947.13	(298.15)	1,132.94	
Exceptional items		Total expenses	6,188.69	7,306.20	4,948.57	31,818.72	8,405.36	23,513.13	
Frofit / (Loss) before tax (3-4) Tax expense (a) Current Tax (b) Deferred Tax Temperature for the period (5-6) Other Comprehensive Income for the period (a) Items that will not be reclassified to profit or loss (b) Items that will not be reclassified to profit or loss (c) Items that will not be reclassified to profit or loss Total Comprehensive Income for the period (a) Items that will not be reclassified to profit or loss Total Comprehensive Income for the period (a) Items that will not be reclassified to profit or loss Total Comprehensive Income for the period Total Comprehensive Income for the period Total Comprehensive Income for the period Paid-up equity share capital (face value Rs. 2/- each) Total Comprehensive Income for the period Total Comprehensive Income for the period Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period (7+8) Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period (7+8) Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period (7+8) Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period (7+8) Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period (7+8) Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period (7+8) Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period (7+8) Defectivity as shown in the Audited Balance Sheet Total Comprehensive Income for the period	3	Profit / (Loss) before exceptional items and tax (1-2)	107.89	1,119.17	(547.09)	1,478.64	(960.91)	(405.71)	
6 Tax expense (a) Current Tax (b) Deferred Tax 7 Profit / (Loss) for the period (5-6) 8 Other Comprehensive Income for the period (a) Items that will not be reclassified to profit or loss (b) Items that will not be reclassified to profit or loss (c) Items that will not be reclassified to profit or loss (d) Items that will not be reclassified to profit or loss (d) Items that will not be reclassified to profit or loss (e) Items that will not be reclassified to profit or loss (f) Items that will not be reclassified to profit or loss (h) Items that will not be reclassified to profit or loss (h) Items that will not be reclassified to profit or loss (h) Items that will not be reclassified to profit or loss (h) Items that will not be reclassified to profit or loss (h) Items that will not be reclassified to profit or loss (h) Items that will not be reclassified to profit or loss (h) Items that will not be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be reclassified to profit or loss (h) Items that will be	4	Exceptional items		-	-	-	-	-	
(a) Current Tax (b) Deferred Tax 7 Profit / (Loss) for the period (5-6) 8 Other Comprehensive Income for the period (a) Items that will not be reclassified to profit or loss (b) Items that will be reclassified to profit or loss (c) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (e) Items that will be reclassified to profit or loss (e) Items that will be reclassified to profit or loss (f) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified to profit or loss (g) Items that will be reclassified	5	Profit / (Loss) before tax (3-4)	107.89	1,119.17	(547.09)	1,478.64	(960.91)	(405.71)	
(b) Deferred Tax 7 Profit / (Loss) for the period (5-6) 8 Other Comprehensive Income for the period (a) Items that will not be reclassified to profit or loss (b) Items that will be reclassified to profit or loss (c) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (e) Items that will be reclassified to profit or loss (e) Items that will be reclassified to profit or loss (for total Comprehensive Income for the period (for total Comprehensive Income for Inc	6								
Other Comprehensive Income for the period (a) Items that will not be reclassified to profit or loss 50.77 (29.03) - (11.65) - (60.00) Items that will not be reclassified to profit or loss 7.03 3.20 1.93 16.43 3.53 18.9 Total Other Comprehensive Income for the period 57.80 (28.83) 1.93 4.78 3.55 18.9 Total Other Comprehensive Income for the period 57.80 (28.83) 1.93 4.78 3.55 18.9 Total Other Comprehensive Income for the period 7.80 16.89 1.093.34 (545.16) 1.483.42 (957.38) (48.81) Instruments Entirely Equity in Nature 7.2.800.00 1.2.800.00 2.80 (29.84) Instruments Entirely Equity in Nature 7.2.800.00 1.2.800.00 2.80 (29.84) Instruments Entirely Equity in Nature 7.2.800.00 1.2.800.00 2.80 (29.84) Instruments Entirely Equity in Nature 7.2.800.00 1.2.800.00 2.80 (29.84) Instruments Entirely Equity in Nature 7.2.800.00 1.2.800.00 2.80 (29.84) Instruments Entirely Equity in Nature 7.2.800.00 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80 (20.00) 1.2.80		The first of the second	-	-	-	-	- 1	-	
Other Comprehensive Income for the period (a) Items that will not be reclassified to profit or loss (b) Items that will be reclassified to profit or loss (c) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss (d) Items that will be reclassified to profit or loss. (d) Items that will be reclassified to profit or loss. (d) Items that will be reclassified to profit or loss. (d) Items that will be reclassified to profit or loss. (d) Items that will be reclassified to profit or loss. (d) Items that will be reclassified to profit or lo		(b) Deferred Tax	-	-	-	-,	-	-	
(a) Items that will not be reclassified to profit or loss (b) Items that will be reclassified to profit or loss 7.03 3.20 1.93 1.6.43 3.53 1.68 7.01 1.93 1.93 1.93 1.93 1.93 1.93 1.93 1.9	7	Profit / (Loss) for the period (5-6)	107.89	1,119.17	(547.09)	1,478.64	(960.91)	(405.71)	
(b) Items that will be reclassified to profit or loss 7.03 3.20 1.93 16.43 3.53 (8 9 Total Other Comprehensive Income for the period 57.80 (25.83) 1.93 4.78 3.53 (8 9 Total Other Comprehensive Income for the period (7+8) 165.69 1,093.34 (545.16) 1.483.42 (957.38) (48 10 Paid-up equity share capital (face value Rs. 2/- each) 14,358.55 14,090.55 12,690.55 14,358.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55	8	Other Comprehensive Income for the period							
(b) Items that will be reclassified to profit or loss 7.03 3.20 1.93 16.43 3.53 Total Other Comprehensive Income for the period 57.80 (25.83) 1.93 4.78 3.53 (8 9 Total Comprehensive Income for the period (7+8) 165.69 1,093.34 (545.18) 1,483.42 (957.38) (48 10 Paid-up equity share capital (face value Rs. 2/- each) 14,358.55 14,090.55 12,690.55 14,358.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 1		(a) Items that will not be reclassified to profit or loss	50.77	(29.03)	-	(11.65)	-	(92.79)	
Total Comprehensive Income for the period (7+8) 165.69 1,093.34 1654.16) 1,483.42 1,987.38) 1,483.42 1,987.38) 1,483.42 1,483.42 1,483.42 1,483.42 1,483.42 1,483.42 1,483.42 1,483.42 1,483.42 1,483.42 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.43 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,480.00 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,483.65 1,480.00 1,483.65 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.65 1,480.00 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.40 1,483.4		(b) Items that will be reclassified to profit or loss	7.03	3.20	1.93	16.43	3.53	2.83	
Paid-up equity share capital (face value Rs. 2/- each) Paid-up equity share capital (face value Rs. 2/- each) Paid-up equity share capital (face value Rs. 2/- each) Paid-up equity share capital (face value Rs. 2/- each) Paid-up equity share capital (face value Rs. 2/- each) Paid-up equity share capital (face value Rs. 2/- each) Paid-up equity share capital (face value Rs. 2/- each) Paid-up equity share capital (face value Rs. 2/- each) Paid-up equity share capital (face value Rs. 2/- each) Paid-up equity share capital (face value Rs. 2/- each) 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.50 14,358.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 12,690.55 14,358.55 12,690.55 14,358.55 12,690.55 12,690.00		Total Other Comprehensive Income for the period	57.80	(25.83)	1.93	4.78	3.53	(89.95)	
Instruments Entirely Equity In Nature Other Equity as shown in the Audited Balance Sheet Earnings per share (a) Basic earnings/ (loss) per share (in INR) Oblituted	9	Total Comprehensive Income for the period (7+8)	165.69	1,093.34	(545.16)	1,483.42	(957.38)	(495.66)	
Instruments Entirely Equity In Nature Other Equity as shown in the Audited Balance Sheet 2,800.00 - 2,800.00 2,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,800.00 3,8	10	Paid-up equity share capital (face value Rs. 2/- each)	14.358.55	14.090.55	12.690.55	14.358.55	12.690.55	12,690.55	
Other Equity as shown in the Audited Balance Sheet 13 Earnings per share (a) Basic earnings/ (loss) per share (in INR) 0.016 0.162 (0.086) 0.213 (0.151) (0.078) (0.078) 0.208 (0.151) (0.078) (0.078) 0.208 (0.151) (0.078) (0.078) 0.208 (0.151) (0.078) (0.078) 0.208 (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.078) (0.0	11	Instruments Entirely Equity In Nature	-	-	Section Control of the Control of th	-		2,800.00	
(a) Basic earnings/ (loss) per share (in INR) (b) Diluted earnings/ (loss) per share (in INR) (c) Diluted earnings/ (loss) per share (in INR) (d) Diluted earnings/ (loss) per share (in INR) (d) O.015 (e) Diluted earnings/ (loss) per share (in INR) (d) O.015 (e) Diluted earnings/ (loss) per share (in INR) (d) O.015 (e) Diluted earnings/ (loss) per share (in INR) (d) O.015 (e) Diluted earnings/ (loss) per share (in INR) (e) Diluted earnings/ (loss) per share (in INR) (d) O.015 (e) O.015 (e) O.015 (e) O.016 (e) O.017 (e) O.018 (e) O.018 (e) O.018 (e) O.018 (e) O.018 (e) O.028 (e) O.028 (e) O.028 (e) O.038 (e) O.	12	Other Equity as shown in the Audited Balance Sheet	-	-		-	-	(9,840.18)	
(b) Diluted earnings/ (loss) per share (in INR) 0.015 0.159 0.078) 0.208 0.136) (County Sr. No Notes The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meetings held on 12th February 2024 and 13th February 2024 and 13th February 2024 and 13th February 2024 and Notes The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meetings held on 12th February 2024 and 13th February 2024 and 13th February 2024 and 13th February 2024 and Notes The above results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Sta 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in Indian Accounting Principles Indian Acc	13	Earnings per share							
The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meetings held on 12th February 2024 and 13th Fet 2024 respectively. The statutory auditors of the Company have conducted a "Limited Review" of the above Standalone Unaudited Financial results for the Qu and Nine Months ended 31st December, 2023. The above results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Sta 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in Indian Accounting Sta 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in Indian Accounting Sta 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in Indian Accounting Sta 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in Indian Accounting Sta 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in Indian Accounting Sta 34 "Interim Financial Reporting Principles and Indian Accounting Sta 34 "Indian Accounting Sta 34" Indian Accounting Sta 34 "Indian Accounting Sta 34 "Indian Accounting Sta 34" Indian		(a) Basic earnings/ (loss) per share (in INR)	0.016	0.162	(0.086)	0.213	(0.151)	(0.064)	
The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meetings held on 12th February 2024 and 13th February 2024 respectively. The statutory auditors of the Company have conducted a "Limited Review" of the above Standalone Unaudited Financial results for the Quand Nine Months ended 31st December, 2023. The above results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Sta 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in Indian Other Expenses is net of Foreign Exchange Gains and net of provisions in respective quarters, as applicable. Employee benefits expense is net of writeback of excess provision made in earlier year of Rs. 974 Lacs in respective quarters, as applicable. 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 deby Ind AS 108 - "Operating Segments". On 12th May,2023, 7,00,00,000 Compulsorily Convertible Preference Shares (CCPS) of Rs 4/- each was converted into 7,00,00,000 Equity Shares at Face Varks 2/-per share and balance amount was transferred to Securities Premium account in Other Equity. On 30th December 2023, 6,07,50,000 Convertable Warrants have been allotted, on preferential basis, at Rs. 13.20 per warrant, to be converted within 18 minto one equity share of face value of Rs. 2 each per warrant.		(b) Diluted earnings/ (loss) per share (in INR)	0.015	0.159	(0.078)	0.208	(0.136)	(0.058)	
2024 respectively. The statutory auditors of the Company have conducted a "Limited Review" of the above Standalone Unaudited Financial results for the Qu and Nine Months ended 31st December, 2023. The above results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Sta 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in In Other Expenses is net of Foreign Exchange Gains and net of provisions in respective quarters, as applicable. Employee benefits expense is net of writeback of excess provision made in earlier year of Rs. 974 Lacs in respective quarters, as applicable. 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 do by Ind AS 108 - "Operating Segments". On 12th May,2023, 7,00,00,000 Compulsorily Convertible Preference Shares (CCPS) of Rs 4/- each was converted into 7,00,00,000 Equity Shares at Face Va Rs 2/-per share and balance amount was transferred to Securities Premium account in Other Equity. On 30th December 2023, 6,07,50,000 Convertable Warrants have been allotted, on preferential basis, at Rs. 13.20 per warrant, to be converted within 18 m into one equity share of face value of Rs. 2 each per warrant. On 30th December 2023, 1,34,00,000 Equity Shares of face value of Rs. 2 each have been allotted at Rs. 13.20 per share on preferential basis.	Sr. No	Notes							
34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in Ind Other Expenses is net of Foreign Exchange Gains and net of provisions in respective quarters, as applicable. Employee benefits expense is net of writeback of excess provision made in earlier year of Rs. 974 Lacs in respective quarters, as applicable. 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 do by Ind AS 108 - "Operating Segments". On 12th May,2023, 7,00,00,000 Compulsorily Convertible Preference Shares (CCPS) of Rs 4/- each was converted into 7,00,00,000 Equity Shares at Face Va Rs 2/-per share and balance amount was transferred to Securities Premium account in Other Equity. On 30th December 2023, 6,07,50,000 Convertable Warrants have been allotted, on preferential basis, at Rs. 13.20 per warrant, to be converted within 18 m into one equity share of face value of Rs. 2 each per warrant. On 30th December 2023, 1,34,00,000 Equity Shares of face value of Rs. 2 each have been allotted at Rs. 13.20 per share on preferential basis.	1)	The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meetings held on 12th February 2024 and 13th February 2024 respectively. The statutory auditors of the Company have conducted a "Limited Review" of the above Standalone Unaudited Financial results for the Quarter.							
Employee benefits expense is net of writeback of excess provision made in earlier year of Rs. 974 Lacs in respective quarters, as applicable. 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 deposited by Ind AS 108 - "Operating Segments". On 12th May,2023, 7,00,00,000 Compulsorily Convertible Preference Shares (CCPS) of Rs 4/- each was converted into 7,00,00,000 Equity Shares at Face Var Rs 2/-per share and balance amount was transferred to Securities Premium account in Other Equity. On 30th December 2023, 6,07,50,000 Convertable Warrants have been allotted, on preferential basis, at Rs. 13.20 per warrant, to be converted within 18 minto one equity share of face value of Rs. 2 each per warrant. On 30th December 2023, 1,34,00,000 Equity Shares of face value of Rs. 2 each have been allotted at Rs. 13.20 per share on preferential basis.	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.							
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 do by Ind AS 108 - "Operating Segments". On 12th May,2023, 7,00,00,000 Compulsorily Convertible Preference Shares (CCPS) of Rs 4/- each was converted into 7,00,00,000 Equity Shares at Face Var Rs 2/-per share and balance amount was transferred to Securities Premium account in Other Equity. On 30th December 2023, 6,07,50,000 Convertable Warrants have been allotted, on preferential basis, at Rs. 13.20 per warrant, to be converted within 18 m into one equity share of face value of Rs. 2 each per warrant. On 30th December 2023, 1,34,00,000 Equity Shares of face value of Rs. 2 each have been allotted at Rs. 13.20 per share on preferential basis.	3)	Other Expenses is net of Foreign Exchange Gains and net of provisions in respective quarters, as applicable.							
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into one equity share of face value of Rs. 2 each per warrant. On 30th December 2023, 1,34,00,000 Equity Shares of face value of Rs. 2 each have been allotted at Rs. 13.20 per share on preferential basis.		On 12th May,2023, 7,00,00,000 Compulsorily Convertible Preference Shares (CCPS) of Rs 4/- each was converted into 7,00,00,000 Equity Shares at Face Value of Rs 2/-per share and balance amount was transferred to Securities Premium account in Other Equity.							
	7)	On 30th December 2023, 6,07,50,000 Convertable Warrants have been allotted, on preferential basis, at Rs. 13.20 per warrant, to be converted within 18 months nto one equity share of face value of Rs. 2 each per warrant.							
The state of the s	8)	On 30th December 2023, 1,34,00,000 Equity Shares of face valu	e of Rs. 2 each	have been allott	ed at Rs. 13.20	per share on pre	ferential basis.		
9) Previous period figures have been re-arranged, re-grouped, re-calculated and re-classified, wherever necessary.	9)								

Place : Mumbai

Date: 13th February, 2024

By Order of the Board of Directors

For Jyoti Structures Limited

Govind Prasad Saha

Independent Director DIN: 09256986

Monica Akhil Chaturvedi

Independent Director DIN: 02193359



G. P. Sharma & Co. LLP

Chartered Accountants

Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results and Year to Date Results of JYOTI STRUCTURES LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

TO
THE BOARD OF DIRECTORS
JYOTI STRUCTURES LIMITED,

- 1. We have reviewed the accompanying statement of unaudited standalone unaudited financial results ('the statement') of Jyoti Structures Limited (the "Company") for the quarter ended December 31, 2023 and the year to date results for the period April 01 to December 31 2023, being submitted by the 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.
- 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. 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). 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.
- 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 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.
- 5. However, we draw your attention to the following: -
 - The Hon'ble NCLT has passed an order dated January 31, 2024, in C.P. (IB)/1137(MB) 2017 extending the payment timelines till April 17, 2024. Company has confirmed the exclusion order applies to dissenting financial creditors, operational creditors and employees. We have relied on the representations made by the company.
 - 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).

A/702-703, Crystal Plaza, New Link Road, Andheri (West), Mumbai - 400053 Tel. 26733728

 $Email: gpsharma_2006@yahoo.co.in$

www.gpsharma.com



G. P. SHARMA & Co. LLP is registered with Limited Liability with indentification No. AAK-5066

- 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. 7.50 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 December 31, 2023.
- The Standalone Financial Statements include Unaudited Management reported amounts of the Seven branches (project sites) for the quarter ended December 31, 2023; 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.
- Further, the previous year and quarter balances are not comparable on account of 7 branch (project sites) balances being included in the previous year and quarter results.

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

Particulars	Branches (project sites) (Rs. in Lacs)
Total Income	128.90
Total Expenditure	237.46
Other Comprehensive Income	-
Total Profit/(Loss) including Other Comprehensive Income	-108.56
Assets	
Fixed Assets	-
Trade Receivable	6,001.80
Bank Balances	29.42
Inventories	281.87
Other Assets	486.50
Total Assets	6,799.58
Liabilities	
Sundry Creditors	-
Statutory Liabilities	417.67
Other Liabilities	391.65
Payable / (Receivable) To / From : JSL / JSL Branches / Subsidiary's	6,098.83
Total Liabilities	6,799.58

• The overseas subsidiaries as mentioned below have incurred losses in the current as well as prior years. We are unable to comment upon the impact if any, on impairment of Investments. The Management believes that impairment is not required at the reporting date. We have relied on Management Representation regarding the same.

Particulars	Amount
Jyoti Projects FZE	Rs. 317.04 Lacs
Jyoti Structures Africa (Pty.) Limited	Rs. 419/-



Dues from related parties as shown below. We are unable to comment upon the impact if any, on impairment of balances. The Management believes that impairment is not required at the reporting date and the balances are recoverable in full. We have relied on Management Representation regarding the same.

Particulars	Amount (in Lacs)		
Indian Subsidiaries:			
Jyoti Energy Limited	44.21		
JSL Corporate Services Limited	(462.74)		
Overseas Subsidiaries (Including Step Down Subsidiaries):			
Jyoti Structures FZE	(1,938.62)		
JSL FZE Namibia	420.73		
JSL FZE Kenya	(232.59)		
JSL FZE Nigeria	30.54		
Jyoti Structures Africa (Pty.) Limited	5,984.03		
Joint Ventures :			
Gulf Jyoti International LLC	819.19		

UTKARSH SHARMA B. COM (F.C.A.)

Member No.147906

For G. P. Sharma & Co. LLP **Chartered Accountants**

Firm Registration No.: 109957W/W100247

CA. Utkarsh Sharma

Partner

Membership No: 147906

UDIN: 24147906BKAKNZ6641

Place: Mumbai Date: 13th February 2024



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/23-24/1188

Date: February 13, 2024

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 Nine Months ended December 31, 2023.

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. G.P. Sharma & Co., LLP, Chartered Accountants, have issued the Limited Review report on Standalone and Consolidated Unaudited Financial Statements of the Company for the Quarter and Nine Months ended December 31, 2023 with unmodified opinion.

Kindly take the above on your record.

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

Kumar V. Balan

Chief Financial Officer