



**JYOTIRGAMYA ENTERPRISES LIMITED**

**Regd. Office: Unit No. F01 A-23 JDKD Corporate Park, Mohan  
Cooperative Industrial Estate, Badarpur, South Delhi, India, 110044**

**CIN: L24100DL1986PLC234423**

**Ph: +91-9205562494, Email: jyotirgamyainterprises@gmail.com**

**Website- [www.jelglobe.com](http://www.jelglobe.com)**

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**Date:** 04.06.2025

**To,  
The Listing Department,  
BSE Limited,  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai, Maharashtra-400001**

**REF: JYOTIRGAMYA ENTERPRISES LIMITED (Scrip Code: 539246) | Symbol: JEL)**

**SUBJECT: Revised outcome of the Board Meeting held on May 23, 2025, pursuant to  
Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015, submitted in response to the mail dated May 28, 2025**

**MEETING CONCLUSION TIME: 04:00 P.M.**

Dear Sir/Madam,

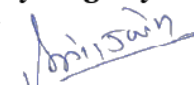
In compliance with the provisions of Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby resubmit the outcome of the Board Meeting along with the financial results, as approved by the Board of Directors at its meeting held on Friday, May 23, 2025, through video conferencing, which commenced at 03:00 P.M. and concluded at 04:00 P.M. This resubmission is being made in response to the email dated May 28, 2025.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

**For Jyotirgamy Enterprises Limited**

  
**Anil Ganpatlalji Jain  
Managing Director  
DIN:10455523**

# JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India, 110044

## BALANCE SHEET AS AT MARCH 31, 2025

(Amount in '00000)

PARTICULARS	NOTE NO.	As At 31-Mar-25	As At 31-Mar-24
<b>ASSETS</b>			
<b>Non Current Assets</b>			
(a) Property, Plant and Equipment	3	180.41	180.58
(b) Financial Assets			
(i) Investments	4	38.46	38.46
(ii) Loans	5	219.58	140.13
(c) Income Tax Assets (Net)	6	0.73	0.83
<b>Total Non - Current Assets</b>		<b>439.18</b>	<b>359.99</b>
<b>Current Assets</b>			
(a) Inventories	7	0.46	0.46
(b) Financial Assets			
(i) Trade Receivables	8	20.50	20.50
(ii) Cash and Cash Equivalents	9	2.83	2.83
(iii) Loans & Advances	10	0.42	0.28
<b>Total Current Assets</b>		<b>24.21</b>	<b>24.08</b>
<b>Total Assets</b>		<b>463.39</b>	<b>384.07</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Share Capital	11		
- Equity Share Capital		230.00	230.00
- Preference Share Capital		24.74	24.74
(b) Other Equity	12	54.75	55.92
<b>Total Equity</b>		<b>309.49</b>	<b>310.66</b>
<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	13	-	-
<b>Total Non Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Trade Payables			
a) Total outstanding due to MSME		-	-
b) Total outstanding due to others	14	34.45	33.55
(ii) Other Financial Liabilities	15	119.45	39.85
<b>Total Current Liabilities</b>		<b>153.90</b>	<b>73.41</b>
<b>Total Equity and Liabilities</b>		<b>463.39</b>	<b>384.07</b>
See accompanying Notes forming a part of the financial statements	1 to 2		

In terms of our report attached

For Amit Agarwal & Co.  
Chartered Accountants  
(Firm Registration No. 008359C)

CA Suraj Kumar Singh  
Partner  
Mem. No. 440365  
Place: New Delhi  
Date: 23-05-2025



For and on behalf of the Board of Directors  
Jyotirgamy Enterprises Limited

ANIL GANPATLALJI JAIN  
Managing Director  
DIN: 10455523

KARAN RAJESH SINGH  
Chief Financial Officer

ALPA BHAVESH VORA  
Director  
DIN: 06814833

SONIA BHIMRAJKA  
Company Secretary



# JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India, 110044

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON MARCH 31 2025

(Amount in '00000)

PARTICULARS		NOTE NO.	YEAR ENDED 31-Mar-25	YEAR ENDED 31-Mar-24
I	Revenue From Operations	16	-	-
II	Other Income	17	-	-
III	<b>Total Income (I+II)</b>		-	-
IV	Expenses			
	Purchases of Stock - in - trade			
	Changes in Inventories of Finished Goods, Stock in trade and Work in Progress	18	-	-
	Employee Benefit Expenses	19	-	-
	Depreciation and Amortisation Expenses	3	0.16	0.24
	Other Expenses	20	0.91	0.98
	<b>Total Expenses</b>		<b>1.07</b>	<b>1.22</b>
V	<b>Profit before Exceptional Items and Tax (III-IV)</b>		<b>(1.07)</b>	<b>(1.22)</b>
VI	Exceptional Items			
VII	<b>Profit Before Tax (V+VI)</b>		<b>(1.07)</b>	<b>(1.22)</b>
VIII	Tax Expense			
	Current Tax		-	-
	Deferred Tax		(0.10)	(0.11)
IX	<b>Profit for the Year (VII-VIII)</b>		<b>(1.17)</b>	<b>(1.33)</b>
X	<b>Other Comprehensive Income</b>			
A(i)	Items that will not be reclassified to profit or loss		-	-
A(ii)	Income Tax relating to items that will not be reclassified to profit or loss		-	-
B(i)	Items that will be reclassified to Profit or Loss		-	-
B(ii)	Income Tax relating to items that will be reclassified to profit or loss		-	-
XI	<b>Profit for the Year (IX+X)</b>		<b>(1.17)</b>	<b>(1.33)</b>
XII	<b>Earning Per Equity Share</b>			
	(1) Basic (in Rs.)		(0.00)	(0.00)
	(2) Diluted (in Rs.)		(0.00)	(0.00)
See accompanying Notes forming a part of the financial statements				

In terms of our report attached

For Amit Agarwal & Co.  
Chartered Accountants  
(Firm Registration No. 008359C)

CA Suraj Kumar Singh  
Partner  
Mem. No. 440365  
Place: New Delhi  
Date: 23-05-2025



For and on behalf of the Board of Directors  
Jyotirgamy Enterprises Limited



ANIL GANPATILALJI JAIN  
Managing Director  
DIN: 10455523

KARAN RAJESH SINGH  
Chief Financial Officer

ALPA B. VORA  
Director  
DIN: 06814833

SONIA BHIMRAJKA  
Company Secretary

# Jyotirgamy Enterprises Ltd

Regd. Office: 118, Vishal Tower, Janakpuri, New Delhi-110058  
Website: www.jelglobe.com / Corporate Identity Number (CIN): L24100DL1986PLC234423  
STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31st MARCH, 2025

Amount (in ₹) (in Lacs)

Sl. No.	Particulars	Three months ended	Preceding three months ended	Preceding three months ended	Year Ended	
		31.03.2025 Audited	31.12.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
<b>I.</b>	<b>INCOME</b>					
	Revenue from Operations	-	-	-	-	-
	Other Income	-	-	-	-	-
	<b>Total Income</b>	-	-	-	-	-
<b>II.</b>	<b>EXPENSES</b>					
	a) Cost of materials/services consumed	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Change in Inventories of finished goods, work-in progress and stock-in trade	-	-	-	-	-
	d) GST / Excise Duty & Service Tax recovered (refer Note 3)	-	-	-	-	-
	e) Employee benefits expenses	-	-	-	-	-
	f) Finance costs	-	-	-	-	-
	g) Depreciation and Amortisation expenses	0.04	0.04	0.09	0.16	0.24
	h) Other expenses	0.15	0.76	0.98	0.91	0.98
	i) Bad debts, advances & Miscellaneous balances written off (net)	-	-	-	-	-
	j) Loss/(Profit) on sales of Investment (net)	-	-	-	-	-
	<b>Total Expenses</b>	<b>0.19</b>	<b>0.80</b>	<b>1.07</b>	<b>1.07</b>	<b>1.22</b>
<b>III</b>	<b>Profit / (loss) before exceptional items and tax (I-II)</b>	<b>(0.19)</b>	<b>(0.80)</b>	<b>(1.07)</b>	<b>(1.07)</b>	<b>(1.22)</b>
<b>IV</b>	Exceptional item					
<b>V</b>	<b>Profit / (Loss) before tax (III-IV)</b>	<b>(0.19)</b>	<b>(0.80)</b>	<b>(1.07)</b>	<b>(1.07)</b>	<b>(1.22)</b>
<b>VI</b>	<b>Tax expense</b>					
	Current Tax	-	-	-	-	-
	MAT credit Entitlement	-	-	-	-	-
	Deferred Tax	0.03	0.03	0.03	0.10	0.11
<b>VII</b>	<b>Profit / (Loss) after tax for the period from continuing operations (V - VI)</b>	<b>(0.22)</b>	<b>(0.82)</b>	<b>(1.10)</b>	<b>(1.17)</b>	<b>(1.33)</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>					
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	b) Items that will be reclassified to profit or loss;	-	-	-	-	-
	<b>Other comprehensive income for the period after tax (VIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IX</b>	<b>Total comprehensive income for the period (VII + VIII)</b>	<b>(0.22)</b>	<b>(0.82)</b>	<b>(1.10)</b>	<b>(1.17)</b>	<b>(1.33)</b>
<b>X</b>	Paid-up Equity Share Capital (Face value of Re.10/- each)	230.00	230.00	230.00	230.00	230.00
<b>XI</b>	Reserves	54.75	54.97	55.92	54.75	55.92
<b>XII</b>	<b>Earnings per Share (face value of Re 1/- each) -</b>					
	(a) Before Exceptional items - Basic	(0.01)	(0.04)	(0.05)	(0.05)	(0.06)
	- Diluted	(0.01)	(0.04)	(0.05)	(0.05)	(0.06)
	(b) After Exceptional items - Basic	(0.01)	(0.04)	(0.05)	(0.05)	(0.06)
	- Diluted	(0.01)	(0.04)	(0.05)	(0.05)	(0.06)

## Notes :

- The above audited Standalone Financial Results of the Company for the quarter ended **31st March, 2025** have been reviewed, recommended and were approved by the Board of Directors at their meeting held on **23rd May, 2025**. The Statutory Auditors of the Company have carried out a Audit for the year ended 31.03.2025.
- The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.
- No Investor Complaint were pending at the end of the quarter

By order of the Board



Place : New Delhi  
Date : 23/05/2025

*Anil Jain*

Anil Ganpatlaji Jain  
Managing Director  
DIN:- 10455523



# JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi,  
India, 110044

## CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2025

		(Amount in '00000)	
PARTICULARS		For the period ended 31.03.2025	For the period ended 31.03.2024
<b>A</b>	<b>Cash flow from Operating Activities</b>		
	Net Profit / (Loss) before Tax	(1.07)	(1.22)
	Depreciation written off	0.16	0.24
	Other Income	-	-
	Interest paid	-	-
	Operating Profit / (Loss) before working Capital Changes	(0.91)	(0.98)
	Adjustments for changes in Working Capital	-	-
	Increase/ Decrease in Debtors	-	0.69
	Increase/ Decrease in Stock	-	-
	Increase/ Decrease other Current Assets	(0.14)	0.70
	Increase/ Decrease other Current Liabilities	80.49	0.87
	Cash generated from / (Used in) Operating Activities	79.45	1.28
	Taxes (Paid) / Refund Received (Net of TDS)	-	-
	<b>Net Cash generated from / (Used in ) Operating Activities (A)</b>	<b>79.45</b>	<b>1.28</b>
<b>B</b>	<b>Cash flow from Investing Activities</b>		
	Purchase of Fixed assets	-	-
	Inter Corporate Investment	-	-
	Inter Corporate Loan (Given)/ Received Back	(79.45)	(0.76)
	Profit / Loss on sale of investments	-	-
	Interest Income	-	-
	<b>Net Cash generated from / (Used in ) Investing Activities (B)</b>	<b>(79.45)</b>	<b>(0.76)</b>
<b>C</b>	<b>Cash flow from Financing Activities</b>		
	Inter Corporate Loan Taken / (Repaid)	-	-
	Interest Paid	-	-
	<b>Net Cash generated from / (Used in ) Financing Activities (C)</b>	<b>-</b>	<b>-</b>
	<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>-</b>	<b>0.53</b>
	Cash and Cash Equivalents at the Beginning of the Year	2.83	2.31
	<b>Cash and Cash Equivalents at the End of the Year</b>	<b>2.83</b>	<b>2.83</b>
	Cash and Cash Equivalents at the End of the Year Comprises of		
	Cash in hand	1.99	2.14
	Balances with Scheduled Banks	-	-
	Current Accounts	0.84	0.69
	<b>Total</b>	<b>2.83</b>	<b>2.83</b>

Notes:-

- The above Cash Flow Statement has been prepared under the Indirect Method as set out in Indian Accounting Standard-7 (Ind AS- 7) on Statement of Cash Flows issued by the Institute of Chartered Accountants of India.
- Previous Year figures has been regrouped wherever necessary to confirm the current years classification.

This is the cash flow statement referred to our report of even date.

In terms of our report attached

For Amit Agarwal & Co.  
Chartered Accountants  
(Firm Registration No. 008359C)

CA Suraj Kumar Singh  
Partner  
Mem. No. 440365  
Place: New Delhi  
Date: 23-05-2025



For and on behalf of the Board of Directors  
Jyotirgamy Enterprises Limited

*Anil Jain*

ANIL GANPATILALJI JAIN  
Managing Director  
DIN: 10455523

*Karan Rajesh Singh*  
KARAN RAJESH SINGH  
Chief Financial Officer



*ALPA - B. VORA*

ALPA BHAVESH VORA  
Director  
DIN: 06814833

*Sonia Bhimrajka*  
SONIA BHIMRAJKA  
Company Secretary

# JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi,  
Delhi, India, 110044

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31 2025

(Amount in '00000)

A EQUITY SHARE CAPITAL	
Particulars	Amount
Balance at April 1, 2024	230.00
Changes in equity share capital during the year	-
<b>Balance at March 31, 2025</b>	<b>230.00</b>
Changes in equity share capital during the year	
(a) Issue of equity shares under employee share option plan	-
(b) Others	-
<b>Balance at March 31, 2025</b>	<b>230.00</b>

B Other Equity			
Particulars	Retained Earning	Securities Premium Reserve	Total
Balance at April 1, 2024	(215.46)	272.71	57.25
Profit for the Year	(1.33)	-	(1.33)
Adjustment in FA			-
Premium on shares issued during the year			-
<b>Balance at March 31, 2025</b>	<b>(216.79)</b>	<b>272.71</b>	<b>55.92</b>
Profit for the Year	(1.17)	-	(1.17)
Adjustment related to Fixed Assets		-	-
Premium on shares issued during the year		-	-
<b>Balance at March 31, 2025</b>	<b>(217.96)</b>	<b>272.71</b>	<b>54.75</b>

In terms of our report attached

For Amit Agarwal & Co.  
Chartered Accountants  
(Firm Registration No. 008359C)

For and on behalf of the Board of Directors  
Jyotirgamy Enterprises Limited

CA Suraj Kumar Singh  
Partner  
Mem. No. 440365



Place: New Delhi  
Date: 23-05-2025

*Anil Jain*  
ANIL GANPATLALJI JAIN  
Managing Director  
DIN: 10455523

*Karan Rajesh Singh*  
KARAN RAJESH SINGH  
Chief Financial Officer

*Alpa Bhavesh Vora*  
ALPA BHAVESH VORA  
Director  
DIN: 06814833

*Sonia Bhimrajka*  
SONIA BHIMRAJKA  
Company Secretary



# JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India,  
110044

(Amount in '00000)

Notes Forming Parts of the Financial Statements

Note : 11 Share Capital		As on March 31, 2025		As on March 31, 2024	
Sr. No	Particulars	Number	Amount (Rs.)	Number	Amount (Rs.)
1	<b>AUTHORIZED CAPITAL</b>				
	Equity Shares of Rs. 10/- each with voting Rights	25.50	255.00	25.50	255.00
	Preference Shares of Rs. 10/- each	2.50	25.00	2.50	25.00
		28.00	280.00	28.00	280.00
2	<b>ISSUED , SUBSCRIBED &amp; PAID UP CAPITAL</b>				
	Equity Shares of Rs. 10/- each with voting Rights	23.00	230.00	23.00	230.00
	Preference Share Capital	2.47	24.74	2.47	24.74
	<b>Total</b>	<b>25.47</b>	<b>254.74</b>	<b>25.47</b>	<b>254.74</b>

## 11.1 Reconciliation of Number of Shares:-

Particulars	As on March 31, 2025		As on March 31, 2024	
	Number	Amount (Rs.)	Number	Amount (Rs.)
<b>Authorised</b>				
Equity Shares of 10/- each with voting Rights				
Share Outstanding at the beginning of the year	25.50	255.00	25.50	255.00
Add: Increase during the year	0.00	0.00	0.00	0.00
Less: Decrease during the year	0.00	0.00	0.00	0.00
<b>Share Outstanding at the end of the year</b>	<b>25.50</b>	<b>255.00</b>	<b>25.50</b>	<b>255.00</b>
Preference Shares of 10/- each				
Share Outstanding at the beginning of the year	2.50	25.00	2.50	25.00
Add: Increase during the year	0.00	0.00	0.00	0.00
Less: Decrease during the year	0.00	0.00	0.00	0.00
<b>Share Outstanding at the end of the year</b>	<b>2.50</b>	<b>25.00</b>	<b>2.50</b>	<b>25.00</b>
<b>Issued, Subscribed &amp; Paid up</b>				
Equity Shares of 10/- each with voting Rights				
Share Outstanding at the beginning of the year	23.00	230.00	23.00	230.00
Add: Shares issued during the year	0.00	0.00	0.00	0.00
Less: Shares bought back during the year	0.00	0.00	0.00	0.00
<b>Share Outstanding at the end of the year</b>	<b>23.00</b>	<b>230.00</b>	<b>23.00</b>	<b>230.00</b>
Preference Shares of 10/- each				
Share Outstanding at the beginning of the year	2.47	24.74	2.47	24.74
Add: Shares issued during the year	0.00	0.00	0.00	0.00
Less: Shares bought back during the year	0.00	0.00	0.00	0.00
<b>Share Outstanding at the end of the year</b>	<b>2.47</b>	<b>24.74</b>	<b>2.47</b>	<b>24.74</b>



## 11.2

**Terms/Rights attached to Equity Shares**

The company has only one class of equity shares having par value of Rs 10/- per share. Each shareholder is entitled to one vote per share. The company declares and pays dividend in Indian rupees.

The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting except in the case of interim dividend.

In the event of Liquidation of the company, the holder of equity shares will be entitled to receive the remaining assets of the company after distribution of all preferential amounts.

The distribution will be in proportion to the number of equity shares held by the shareholders.

## 11.3

**Details of shares held by Shareholders holding more than 5% of the aggregate shares in the Company:-**

Name of Shareholder	As on March 31, 2025		As on March 31, 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
<b>Equity Shares with Voting rights</b>				
Akarshika Traders LLP	220000	9.57%	0	0.00%
DD Master HUF	220000	9.57%	0	0.00%
Ayush Devang Master	220000	9.57%	0	0.00%
Premilaben Rajendrakumar Kothari	120000	5.22%	0	0.00%
Sahil Minhaj khan	0	0.00%	650000	28.26%
Saeed Ur Rehman	0	0.00%	650000	28.26%
Anju Chordia	122590	5.33%	122590	5.33%
Sandeesh Jain	0	0.00%	125000	5.43%
Anirudh Goel	0	0.00%	136500	5.93%

11.4 The company has not bought back any shares during the period of five years immediately preceding the Balance Sheet date. There are no securities that are convertible into equity / preference shares.

11.5 The company has issued 2,47,400 10% Non Cumulative Compulsorily Redeemable Preference Shares of Rs. 10/- each for total consideration of Rs. 24,74,000/- which includes 30,000 Preference Shares issued for consideration other than cash.





# JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi,  
New Delhi, Delhi, India, 110044

## Notes Forming Part Of The Standalone Financial Statements For The Year Ended March 31, 2025

Particulars	(Amount in '00000)	
	As at March 31, 2025 (Amount in Rupees)	As at March 31, 2024 (Amount in Rupees)
<b>12 Other Equity excluding non controlling interest Reserve and Surplus</b>		
<b>(A) Securities premium account</b>		
Opening balance	272.71	272.71
Add : Premium on shares issued during the year		
<b>Closing balance</b>	<b>272.71</b>	<b>272.71</b>
<b>(B) Surplus in the statement of profit and loss</b>		
Opening balance	(216.79)	(215.46)
Profit/(Loss) for the year	(1.17)	(1.33)
Adjustment related to Fixed Assets	-	-
<b>Net surplus in the statement of profit and loss</b>	<b>(217.96)</b>	<b>(216.79)</b>
<b>Total</b>	<b>54.75</b>	<b>55.92</b>





# JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India, 110044

## Notes Forming Part Of The Standalone Financial Statements For The Year Ended March 31, 2025

(Amount in '00000)

### Note 16 Revenue From Operations

Particulars	Year ended March 31, 2025 (Amount in Rupees)	Year ended March 31, 2024 (Amount in Rupees)
Sale of Goods	-	-
<b>TOTAL</b>	-	-

### Note 17 Other Income

Particulars	Year ended March 31, 2025 (Amount in Rupees)	Year ended March 31, 2024 (Amount in Rupees)
Interest Income	-	-
Balance Write Off	-	-
Round Off	-	-
<b>TOTAL</b>	-	-

### Note 18 Change In Inventory of Stock in Trade

Particulars	Year ended March 31, 2025 (Amount in Rupees)	Year ended March 31, 2024 (Amount in Rupees)
Opening Stock	0.46	0.46
Less: Closing Stock	0.46	0.46
<b>TOTAL</b>	-	-

### Note 19 Employee Benefit Expenses

Particulars	Year ended March 31, 2025 (Amount in Rupees)	Year ended March 31, 2024 (Amount in Rupees)
Salaries Expenses	-	-
<b>TOTAL</b>	-	-



# JYOTIRGAMYA ENTERPRISES LIMITED

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Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India, 110044

Notes Forming Part Of The Standalone Financial Statements For The Year Ended March 31, 2025

(Amount in '00000)

**Note 4 Non Current Investment**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
Investment (At Cost) (a) In Equity Instruments	38.46	38.46
<b>TOTAL</b>	<b>38.46</b>	<b>38.46</b>

**Note 5 Long Term Loans & Advances**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
Unsecured , Considered Good Body Corporates	219.58	140.13
<b>TOTAL</b>	<b>219.58</b>	<b>140.13</b>

**Note 6 Income Tax Assets (Net)**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
On Fixed Assets	0.73	0.83
<b>TOTAL</b>	<b>0.73</b>	<b>0.83</b>

**Note 7 Inventories**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
Stock In Trade	0.46	0.46
<b>TOTAL</b>	<b>0.46</b>	<b>0.46</b>

**Note 8 Trade Receivables**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
Outstanding Less than Six Months Unsecured, Considered Good		
Outstanding More than Six Months Unsecured, Considered Good	20.50	20.50
<b>TOTAL</b>	<b>20.50</b>	<b>20.50</b>

**Note 20 Other Expenses**

Particulars	Year ended March 31, 2025 (Amount in Rupees)	Year ended March 31, 2024 (Amount in Rupees)
Audit Fees	0.15	0.15
Fees & Subscriptions	0.11	0.60
Listing Fees Paid	0.65	-
Advertisement Expenses	-	0.08
Professional Fees	-	0.15
<b>TOTAL</b>	<b>0.91</b>	<b>0.98</b>



**Note 9 Cash & Cash Equivalents**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
Cash in Hand	1.99	2.14
Balances with Scheduled Bank In Current Account	0.84	0.69
<b>TOTAL</b>	<b>2.83</b>	<b>2.83</b>

**Note 10 Short Term Loans & Advances**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
Balances with Government Authorities		
Security deposit		
Prepaid Expenses		
TDS Receivable	-	-
GST Receivable	0.42	0.28
Other Unsecured Loan and Advances	-	-
<b>TOTAL</b>	<b>0.42</b>	<b>0.28</b>

**Note 13 Financial Liabilities - Borrowings**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
<b>Secured</b>		
From Body Corporates*	-	-
<b>Unsecured</b>		
From Other*	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

(\* Secured by the way of hypothecation of vehicle financed)

**Note 14 Financial Liabilities - Trade Payable**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
Sundry Creditors		
a) Total outstanding due to MSME		
b) Total outstanding due to others	34.45	33.55
<b>TOTAL</b>	<b>34.45</b>	<b>33.55</b>

**Note 15 Financial Liabilities - Other Financial Liabilities**

Particulars	As At March 31, 2025 (Amount in Rupees)	As At March 31, 2024 (Amount in Rupees)
Expenses Payable	0.15	0.15
Other Payables	14.32	14.32
Statutory Dues	1.01	1.01
Advance From customer	24.38	24.38
Advance against Sale of Property	79.60	-
<b>TOTAL</b>	<b>119.45</b>	<b>39.85</b>

# JYOTIRGAMYA ENTERPRISES LIMITED

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Unit No. F01 A-23 JDKD Corporate Park, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India, 110044  
Notes Forming Part Of The Standalone Financial Statements For The Year Ended March 31, 2025

Note :3 - Property, plant and equipment

(Amount in '00000)

Particulars	Freehold land	Furniture & fittings	Computers	Vehicles	Total
<b>Cost or deemed cost</b>					
As at March 31,2017	-	0.24	0.17	10.80	11.20
Additions	180.05	-	-	-	180.05
Disposals	-	-	-	-	-
	-	-	-	-	-
As at March 31,2018	180.05	0.24	0.17	10.80	191.25
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	-	-	-	-	-
As at March 31,2019	180.05	0.24	0.17	10.80	191.25
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	-	-	-	-	-
As at March 31,2020	180.05	0.24	0.17	10.80	191.25
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	-	-	-	-	-
As at March 31,2021	180.05	0.24	0.17	10.80	191.25
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	-	-	-	-	-
As at March 31,2022	180.05	0.24	0.17	10.80	191.25
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	-	-	-	-	-
As at March 31,2023	180.05	0.24	0.17	10.80	191.25
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	-	-	-	-	-
As at March 31,2024	180.05	0.24	0.17	10.80	191.25
<b>Accumulated Depreciation</b>	-	-	-	-	-
As at April 1, 2016	-	-	-	-	-
Charge for the year	-	0.07	0.08	3.45	3.61
Additions on acquisition	-	-	-	-	-
Disposals	-	-	-	-	-
Disposals on sale of subsidiaries	-	-	-	-	-
Other adjustments	-	-	-	-	-
Exchange translation adjustments	-	-	-	-	-
As at March 31,2017	-	0.07	0.08	3.45	3.61
Charge for the year	-	0.05	0.03	2.35	2.43
As at March 31,2018	-	0.12	0.11	5.80	6.03
Charge for the year	-	0.04	0.02	1.60	1.65
As at March 31,2019	-	0.16	0.13	7.40	7.68
Charge for the year	-	0.02	0.01	1.09	1.12
As at March 31,2020	-	0.18	0.14	8.48	8.80
Charge for the year	-	0.02	0.01	0.74	0.77
As at March 31,2021	-	0.20	0.15	9.22	9.57
Charge for the year	-	0.01	0.01	0.49	0.51
As at March 31,2022	-	0.21	0.16	9.71	10.08
Charge for the year	-	0.01	0.00	0.34	0.35
As at March 31,2023	-	0.22	0.16	10.05	10.43
Charge for the year	-	0.01	0.00	0.23	0.24
As at March 31,2024	-	0.22	0.17	10.28	10.67
Charge for the year	-	0.00	0.00	0.16	0.16
As at March 31,2025	-	0.23	0.17	10.44	10.84
<b>Net Block As at March 31,2018</b>	180.05	0.12	0.06	5.00	185.22
<b>Net Block(As at March 31,2019)</b>	180.05	0.08	0.04	3.40	183.57



Net Block(As at March 31,2020)	180.05	0.06	0.03	2.31	182.45
Net Block(As at March 31,2021)	180.05	0.04	0.02	1.57	181.68
Net Block(As at March 31,2022)	180.05	0.03	0.01	1.08	181.17
Net Block(As at March 31,2023)	180.05	0.02	0.00	0.74	180.82
Net Block(As at March 31,2024)	180.05	0.02	0.00	0.51	180.58
Net Block(As at March 31,2025)	180.05	0.01	0.00	0.35	180.41



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**JYOTIRGAMYA ENTERPRISES LIMITED**  
**CIN: L24100DL1986PLC234423**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

**NOTE 21: ADDITIONAL NOTES**

**ALL AMOUNT ARE IN LACS ('00000')**

**1. Property, Plant & Equipments**

The amount of borrowing costs capitalized during the year ended 31 March 2025 was INR Nil. The rate used to determine the amount of borrowing costs eligible for capitalization was 9%, which is the effective interest rate of the specific borrowing.

**2. Trade Receivables**

No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.

For terms and conditions relating to related party receivables, refer item no. 17 of this note.

Trade receivables are non-interest bearing and are generally on terms of 120 to 180 days

**3. Terms/Rights Attached To Equity Shares**

The Company have only one class of equity shares having par value of INR 10 per share. Each holder of equity shares is entitled to one vote per share. If declared, the Company will declare and pay dividends in Indian rupees.

In the event of liquidation of a Company, the holders of equity shares of such Company will be entitled to receive remaining assets of the respective Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders of the respective Company.

**4. Borrowings**

**Terms of repayment of term loans outstanding as at March 31, 2025** **Rs.**

Loan	Maturity	Effective Interest rate	March 31, 2025	March 31, 2024
NA	-	-	-	-

**5. Income Tax**

The major components of income tax expense for the years ended 31 March 2025 and March 31, 2024 are:

**Profit or loss section** **Rs.\***

Particulars	March 31, 2025	March 31, 2024
Current tax	0.00	0.00
Mat Credit	0.00	0.00
Deferred tax	(0.10)	(0.11)
<b>Income tax expense reported in the statement of profit or loss</b>	<b>(0.10)</b>	<b>(0.11)</b>

**OCI section**

**Tax Expenses related to items recognized in OCI during the year:** **Rs.\***

Particulars	March 31, 2025	March 31, 2024
Net loss/(gain) on re-measurements of defined benefit plans	0.00	0.00
Equity Instrument through Other Comprehensive Income	0.00	0.00
<b>Income tax charged to OCI</b>	<b>0.00</b>	<b>0.00</b>



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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

**Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for March 31, 2025, and March 31, 2024.**

Particulars	March 31, 2025	March 31, 2024
Profit before Tax	(1.07)	(1.22)
Applicable Tax Rates	26%	26%
Computed tax Expenses	0.00	0.00
Tax effect of		
Losses Carried forward	0.00	0.00
Expenses disallowed	0.00	0.00
Additional allowances net of MAT Credit	0.00	0.00
<b>Current Tax Provisions (A)</b>		
Incremental Deferred Tax Liability on account of Tangible and Intangible Assets	(0.10)	(0.11)
Incremental Deferred Tax Asset on account of Financial Assets and Other Items	0.00	0.00
<b>Deferred Tax Provisions (B)</b>	<b>(0.10)</b>	<b>(0.11)</b>
<b>Tax Expenses recognized in Statement of Profit and Loss (A+B)</b>	<b>(0.10)</b>	<b>(0.11)</b>
Effective Tax Rate		

**Reconciliation of deferred tax assets (net):**

Particulars	March 31, 2025	March 31, 2024
Opening balance of DTA/DTL (net) on 1 April	0.83	0.93
Deferred tax income/(expense) during the period recognized in profit or loss	(0.10)	(0.11)
Deferred tax income/(expense) during the period recognized in OCI	0.00	0.00
Closing balance of DTA/DTL (net) as at 31 March	<b>0.73</b>	<b>0.83</b>

The Company offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

**6. Trade Payables**

- Trade payables are non-interest bearing and are normally settled on 60-120 day terms.
- Trade payables to related parties amounts to INR 34.45/- as at March 31, 2025 (March 31, 2024: INR 33.55/-).

**7. Revenue from Operation**

Sale of goods includes Excise Duty/GST collected from customers was Nil and the same was reported accordingly.



**JYOTIRGAMYA ENTERPRISES LIMITED**

CIN: L24100DL1986PLC234423

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025****8. Earning per Share**

Rs.

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Basic EPS</b>		
Profit/(Loss) for the period	1.17	1.33
Weighted average number of equity shares outstanding during the year (Nos.)	230	230
Basic earnings per share (Rs.)	(0.00)	(0.00)
<b>Dilutive EPS</b>		
Profit/(Loss) for the period	1.17	1.33
Weighted average number of equity shares outstanding during the year (Nos.)	230	230
Basic earnings per share (Rs.)	(0.00)	(0.00)

**9. Employee Benefits**

Employee benefits are provided as per the requirements of Ind AS-19 on 'Employee Benefits'

**a) Short Term Employee Benefits**

There is no provision for bonus has been made as per the provisions of Bonus Act and is charged to the Profit & Loss Account.

**b) Long Term Defined Contributions Plans**

Long term defined contribution plans like Employees Provident Fund & Employees State Insurance are not applicable to company during the year.

**c) Long Term Defined Benefit Plans**

Long term defined benefits plans for gratuity and leave are not applicable to company during the year.

**10. Lease**

The company does not have any assets on lease, hence the provision related to lease is not applicable.

**11. Contingent Liabilities**

The company had no contingent liabilities during the year

**12. Capital and other Commitments**

Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advance) are: March 31, 2025 INR Nil (March 31, 2024: INR Nil)

**13. Related Party Disclosure**

To comply with the requirements of Ind AS – 24 on "Related Party Disclosures", the following disclosures are given.

**a. Name of Related Parties**

**Enterprises controlled by Jyotirgamva Enterprises Limited**

**Nil**

**Associates**

**Nil**





**JYOTIRGAMYA ENTERPRISES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

**Enterprises in which Key Management personnel, others (non-executive) or their relatives have control/ significant influence**

Aleena Securities Pvt Ltd.  
Aleena Pharma LLP

**Key Management Personnel**

Anil Ganpatlalji Jain - Managing Director  
Karan Rajesh Singh - CFO  
Sonia Bhimrajka - Company Secretary

**Directors and Relatives of Key Managerial Personnel**

Ajay Suresh Yadav - Director  
Prasad Pramod Kemnaik - Director  
Alpa Bhavesh Vora - Director

**b. Transactions with Related Parties**

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year.

**Rs.**

Nature of Transaction	Name of Related Party	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest Income			
Remuneration		-	-

**c. Balances with Related Parties**

The following table provides the balances with related parties for the relevant financial year:

Particulars	Name of Related Party	For the year ended March 31, 2025	For the year ended March 31, 2024
Expenses Payable (Cr.)		-	-

**14. Segments**

**Identification of segments**

The Company's operating businesses are organized and managed according to the nature of products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. The analysis of geographical segments is based on the areas in which major operating divisions of the Company operate.

**Business segments:**

The primary reporting of the Company has been performed on the basis of business segment. The Company has only one reportable business segment, which is, manufacturing of auto components for four-wheeler industry. Accordingly, the amounts appearing in these financial statements relate to the manufacturing of auto components segment.

As the Company has only one reportable segment, the disclosure requirement of Ind AS -108 'Operating Segment' is not applicable for primary segment reporting.





**JYOTIRGAMYA ENTERPRISES LIMITED****CIN: L24100DL1986PLC234423****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025****Geographical segments:**

Secondary segmental reporting is performed on the basis of the geographical location of customers. Accordingly, geographical revenues and carrying amount of assets are segregated based on the location of the customer.

As the Company has only one reportable geographical segment, the disclosure requirement of Ind AS -108 'Operating Segment' is not applicable for secondary segment reporting.

**15. Capital Management**

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the company. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants.

To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitor capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings, trade and other payables, less cash and short-term deposits.

The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company's policy is to keep the gearing ratio between 20% and 40%. The Company includes within net debt, interest bearing loans and borrowings, trade and other payables, less cash and cash equivalents.

**Rs.**

<b>Particulars</b>	<b>For the year ended March 31, 2025</b>	<b>For the year ended March 31, 2024</b>
Borrowings	-	-
Trade Payables	34.45	33.55
Other financial liabilities	119.45	39.85
Other Payables	-	-
Less: Cash and cash equivalents	2.83	2.83
<b>Net Debt</b>	<b>151.07</b>	<b>70.57</b>
<b>Equity</b>	<b>309.49</b>	<b>310.66</b>
<b>Total Capital</b>	<b>309.49</b>	<b>310.66</b>
<b>Capital and net debt</b>	<b>460.56</b>	<b>381.24</b>
<b>Gearing ratio (%)</b>	<b>48.82%</b>	<b>22.72%</b>

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current period.

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2024 and 31 March 2025.

**16. Fair Value**

a) The comparison of carrying value and fair value of financial instruments by categories that are not measured at fair value are as follows:

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Rs.				
Category	Carrying value		Fair Value	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
a) Financial asset at FVTPL				
Derivatives	0.00	0.00	0.00	0.00
b) Financial asset at FVTOCI				
Investment in shares	38.46	38.46	38.46	38.46

The Company assessed that investment in bond, trade receivables, cash and cash equivalents, other bank balances, loans, other financial assets, trade payables and other financial liabilities are considered to be the same as their fair values, due to their short term nature.

**The following methods and assumptions were used to estimate the fair values:**

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The fair values for investments in quoted securities like mutual funds and equity shares are based on price quotations available in the market at each reporting date.

The fair value of the derivatives are based on mark to market (MTM) values given by the bank

**b) Fair Value Hierarchy**

The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities

Level 2: other techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly

Level 3: techniques that use inputs that have a significant effect on the recorded fair value that are not based on observable market data

**(i) Quantitative disclosure of fair value measurement hierarchy for financial assets and liabilities as on March 31, 2025**

Particulars	Carrying value March 31, 2025	Fair Value (Date of Valuation March 31, 2025)			
		Total	Level 1	Level 2	Level 3
<b>Financial assets</b>					
Investment in mutual funds	0.00	0.00	0.00	0.00	0.00
Investment in shares	38.46	38.46	0.00	0.00	38.46
Derivatives	0.00	0.00	0.00	0.00	0.00

**(ii) Quantitative disclosure of fair value measurement hierarchy for financial assets and liabilities as on March 31, 2024**

Particulars	Carrying value March 31, 2024	Fair Value (Date of Valuation March 31, 2024)			
		Total	Level 1	Level 2	Level 3
<b>Financial assets</b>					
Investment in mutual funds	0.00	0.00	0.00	0.00	0.00
Investment in shares	38.46	38.46	0.00	0.00	38.46
Derivatives	0.00	0.00	0.00	0.00	0.00

**JYOTIRGAMYA ENTERPRISES LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

**17. Financial Risk Management Objectives and Policies**

The financial liabilities comprise borrowings, security deposits, employee advance, trade payables and financial guarantee. The Company's principal financial assets include investments, trade receivables, cash and cash equivalents, other bank balance, derivatives and loans. The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below.

**a) Liquidity risk**

Liquidity risk is the risk that the Company will encounter in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The approach of the Company to manage liquidity is to ensure, as far as possible, that these will have sufficient liquidity to meet their respective liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risk damage to their reputation.

The table below summarizes the maturity profile of financial liabilities of Company based on contractual undiscounted payments: **Rs.**

As at March 31, 2025	On demand	Less than 3 months	3 to 12 months	1 to 5 years	> 5 years	Total
<b>Borrowings</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Short term borrowings</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other financial liabilities</b>	0.00	0.00	119.45	0.00	0.00	119.45
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>119.45</b>	<b>0.00</b>	<b>0.00</b>	<b>119.45</b>

As at March 31, 2024	On demand	Less than 3 months	3 to 12 months	1 to 5 years	> 5 years	Total
<b>Borrowings</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Short term borrowings</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other financial liabilities</b>	0.00	0.00	39.85	0.00	0.00	39.85
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>39.85</b>	<b>0.00</b>	<b>0.00</b>	<b>39.85</b>

**b) Credit risk**

Credit Risk is the risk that the counter party will not meet its obligation under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities and from its financing activities, including deposits with banks and other financial instruments.

**(i) Trade receivables**

Customer credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to customer credit risk management. Management evaluate credit risk relating to customers on an ongoing basis. Receivable control management Department assesses the credit quality of the customer, taking into account its financial position, past experience

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

and other factors. The Company provides credit to individuals on exceptional basis only. An impairment analysis is performed at each reporting date on an individual basis.

**(ii) Financial instruments and cash deposit**

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made primarily in mutual funds and risk free bonds. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counter party's potential failure to make payments. Credit limits of all authorities are reviewed by the management on regular basis. All balances with banks and financial institutions is subject to low credit risk due to good credit ratings assigned to the Company.

**c) Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity price risk.

**(i) Foreign currency risk**

The Company does not have any foreign currency transaction during the year.

**(ii) Interest rate risk**

Interest rate is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure risk to the risk of changes in market interest relates primarily to the Company's long term debt obligations with floating interest rates.

The Company have fixed interest rate on borrowing for vehicles, hence there is no risk for fluctuation of interest rate.

**18. Significant Accounting Judgements, Estimates and Assumptions**

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

**a) Taxes**

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Adjustments to "Other Equity" on account of equity component of compound financial instruments, with regard to redeemable preference shares, have not be considered as part of the transition amount for the purpose of computation of MAT under section 115JB of the Income Tax Act, 1961 basis legal opinion taken by the Company.

**b) Fair value measurement of financial instruments**

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values.





**JYOTIRGAMYA ENTERPRISES LIMITED**

CIN: L24100DL1986PLC234423

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

Assumptions include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. See note 43 and 44 for further disclosures.

**c) Depreciation on property, plant and equipment**

Depreciation on property, plant and equipment is calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management. Considering the applicability of Schedule II of Companies Act, 2013, the management has re-estimated useful lives and residual values of all its property, plant and equipment. The management believes that depreciation rates currently used fairly reflect its estimate of the useful lives and residual values of property, plant and equipment, though these rates in certain cases are different from lives prescribed under Schedule II of the Companies Act, 2013.

19. Debtors and Creditors balances are subject to confirmation. Further, in the opinion of the Board and to the best of their knowledge the value of realization of Current Assets, Loans & Advances and Sundry Debtors, in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet except as stated otherwise elsewhere.
20. As per the correspondence made with the suppliers and information available with the Company no creditors have confirmed that they have MSME registration. In the absence of the same it is difficult to comment regarding dues to MSME. Creditors are outstanding for a period of more than 30 days.
21. Provision for Tax has been made in the accounts under section 115JB of the Income Tax Act, 1961. Company has made provision for Deferred Taxes as required in AS-22 on Accounting for Taxes on Income.
22. **OTHER INFORMATION AS REQUIRED PURSUANT TO THE PROVISION OF PART II DIVISION II OF THE SCHEDULE III OF THE COMPANIES ACT, 2013 TO THE EXTENT APPLICABLE:**

**a) Auditors' Remuneration (Rs.)**

Particulars	Current year	Previous Year
Audit Fee	0.15	0.15
Other Services	Nil	Nil
Out of Pocket Expense	Nil	Nil
<b>Total</b>	<b>0.15</b>	<b>0.15</b>

**b) Directors' Remuneration(Rs.)**

	Current year	Previous Year
Salaries & Allowances	Nil	Nil
Sitting Fee's to Independent Director	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>

**c) Licensed Capacity**

The company is not required to obtain any license under the Industries (Development & regulation) Act, 1951 therefore the details of licensed capacity are not applicable capacity.

**d) Installed Capacity and Actual Production**

The Company has a diverse range of products and therefore it is not feasible to give the details thereof.





**JYOTIRGAMYA ENTERPRISES LIMITED**  
**CIN: L24100DL1986PLC234423**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

**e) Foreign Currency earning Out Go**

The company does not have any foreign currency transaction during the year.

- f) As per provision of Applicable GST Act, the The GST Audit Compliances as applicable have been complied within the specified time frame , As GST Audit is Turnover Base hence it is not applicable for the FY 2021-22 (Turnover < 2 Crore{updated to 5 Crore} later on by Notification by the official gazette).
- g) Previous year's figures have been regrouped, rearranged & reclassified wherever considered necessary to bring them into conformity with the classification adopted in the current year.
23. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. The above financial results of the Company for the quarter and year ended March 31, 2025 has been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 23rd May 2025.

**For For Amit Agarwal & Co.**  
Chartered Accountants  
FRN008359C



**CA Suraj Kumar Singh**  
Partner  
Membership No. 440365

**Place: New Delhi**  
**Date: 23/05/2025**

**FOR AND ON BEHALF OF THE BOARD**  
**JYOTIRGAMYA ENTERPRISES LIMITED**

**Anil Ganpatlalji Jain**  
Managing Director  
DIN: 10455523



**Alpa Bhavesh Vora**  
Director  
DIN: 06814833

**Karan Rajesh Singh**  
CFO  
PAN: EFNPS9769N

**Sonia Bhimrajka**  
Company Secretary  
PAN: BFKPS9034J



**INDEPENDENT AUDITOR'S REPORT**

To  
**The Members & Directors of**  
**JYOTIRGAMYA ENTERPRISES LIMITED**

**Report on the Audit of the Standalone Financial Statement**

**Opinion**

We have audited the standalone financial statements of **JYOTIRGAMYA ENTERPRISES LIMITED** ("the Company"), which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2025.
- (b) in the case of the Profit & Loss Account, of the **LOSS** for the year ended on that date.
- (c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

**Management's Responsibility for the Standalone Financial Statement**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone that give a true and fair view of the financial position, financial performance, (changes in equity)<sup>5</sup> and cash flows of the Company in accordance with<sup>6</sup> the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes

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## AMIT AGARWAL & CO. Chartered Accountants

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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management 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 as well for overseeing the Company's financial reporting process.

### **Auditors' Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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 financial statements, 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 Companies act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's

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## **AMIT AGARWAL & CO.** **Chartered Accountants**

report to the related disclosures in the financial statements 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 financial statements, including the disclosures, and whether the financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("The Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
  - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
  - c) the Balance Sheet, Statement of Profit and Loss and Cash Flow statement dealt with by this Report are in agreement with the books of account.
  - d) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

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## AMIT AGARWAL & CO. Chartered Accountants

- e) on the basis of written representations received from the directors as on March 31, 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
- f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B"
- g) with respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 in our opinion and to the best of our information and according to explanations given to us:
  - i. the company has disclosed the impact, if any, of pending litigations on its financial position in its financial statement.
  - ii. the company do not have any long-term contracts including derivative contracts
  - iii. there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries
  - b) The Management has represented that to the best of its knowledge and belief no funds have been received by the company from any person(s) or entity(ies) including foreign entities ("Funding Parties") with the understanding whether recorded in writing or otherwise that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries and
  - c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) above contain any material misstatement
- v. The Company has neither declared nor paid any dividend during the year

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## **AMIT AGARWAL & CO.** **Chartered Accountants**

- vi. Proviso to sub-rule (1) of rule 3 of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is made applicable to the Company with effect from 1st day of April, 2024, and accordingly during the financial year 2024-25 the company has not used accounting software which has a feature of recording audit trail (edit log) facility. In view of the same, we are unable to comment on the company's compliance with this requirement for the entire financial year 2024-25 at this time.

**FOR AMIT AGARWAL & CO**  
**Chartered Accountants**  
**FRN:008359C**

**CA Suraj Kumar Singh**  
**FCA Partner**  
**Membership No: 440365**  
**UDIN: 25440365BMISRL2881**



**Place: New Delhi**  
**Date: 23.05.2025**

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**Head Office:**

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# AMIT AGARWAL & CO.

## Chartered Accountants

### ANNEXURE A

**The Annexure referred to in paragraph 1 of Report on other Legal and Regulatory Requirements section of Our Report of even date to the members of JYOTIRGAMYA ENTERPRISES LIMITED on the accounts of the company for the year ended March 31, 2025.**

(i)	(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.  (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification.  (c) The title deeds of the immovable properties are held in the name of the company.
(ii)	(a) As explained to us, inventories have been physically verified at the quarter-end by the management. In our opinion, the frequency of verification is reasonable.  (b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.  (c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
(iii)	The Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under section 189 of the Act.
(iv)	The company has not granted any loan, made any investments, given any guarantees, and security.
(v)	The company has not accepted any deposits from the public.
(vi)	As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Act.



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## AMIT AGARWAL & CO.

### Chartered Accountants

(vii)	<p>(a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, IGST, CGST, SGST, cess to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities.</p> <p>(b) According to the information and explanations given to us there was outstanding of Rs. 100800/- as TDS under head statutory dues as on March 31, 2025 for a period of more than six months from the date they became payable.</p> <p>(c) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.</p>
(viii)	Based on our audit procedures and according to the information and explanation given to us, we are of opinion that the Company has not defaulted in repayment of dues to banks.
(ix)	The company had not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the year.
(x)	Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.
(xi)	Based on the audit procedures performed and the information and explanations given to us, we report that managerial remuneration has been paid in accordance with the requisite approvals mandated by the provisions section 197 read with Schedule VI of the Companies Act, 2013
(xii)	The company is not a Nidhi company hence clause (xii) of para 3 of CARO, 2016 is not applicable.
(xiii)	According to the information and explanations given to us, all the transactions with the related parties are in compliance with sections 177 and 178 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements as required by applicable accounting standards.
(xiv)	According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
(xv)	According to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him.

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# AMIT AGARWAL & CO.

## Chartered Accountants

(xvi)	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
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**FOR AMIT AGARWAL & CO**  
**Chartered Accountants**  
**FRN:008359C**

**CA Suraj Kumar Singh**  
**FCA Partner**  
**Membership No: 440365**  
**UDIN: 25440365BMISRL2881**



**Place: New Delhi**  
**Date: 23.05.2025**



**ANNEXURE B**

**ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE  
STANDALONE FINANCIAL STATEMENTS OF JYOTIRGAMYA ENTERPRISES LIMITED**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the  
Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of JYOTIRGAMYA ENTERPRISES LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

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## **AMIT AGARWAL & CO.**

### **Chartered Accountants**

#### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- 1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- 2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- 3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

#### **FOR AMIT AGARWAL & CO**

**Chartered Accountants**

**FRN:008359C**

**CA Suraj Kumar Singh**

**FCA Partner**

**Membership No: 440365**

**UDIN: 25440365BMISRL2881**



**Place: New Delhi**

**Date: 23.05.2025**

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**Head Office:**

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**JYOTIRGAMYA ENTERPRISES LIMITED**

**Regd. Office: Unit No. F01 A-23 JDKD Corporate Park, Mohan  
Cooperative Industrial Estate, Badarpur, South Delhi, India, 110044**

**CIN: L24100DL1986PLC234423**

**Ph: +91-9205562494, Email: jyotirgamyenterprises@gmail.com**

**Website- [www.jelglobe.com](http://www.jelglobe.com)**

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**Date: 23.05.2025**

**To,  
The Listing Department  
BSE Limited  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai, Maharashtra-400001**

**REF: JYOTIRGAMYA ENTERPRISES LIMITED (Scrip Code: 539246) | Symbol: JEL)**

**SUBJECT: Declaration for Audit Report with unmodified opinion in pursuance of  
Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015**

Dear Sir/Madam,

With reference to above, we hereby state that the Statutory Auditor of the Company, Amit Agarwal & Associates, Chartered Accountants, have issued an Audit report with unmodified opinion on the Standalone Audited Financial Results (IND AS) of the Company for the fourth quarter and year ended 31st March, 2025 in compliance with the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

**For Jyotirgamy Enterprises Limited**

**Anil Ganpatlalji Jain  
Managing Director  
DIN:10455523**

