Registered Office: 1, 1, Pandurang Society, Opposite WIAA Institute, Judges Bunglow Road, Bodakdev, Ahmedabad. Gujarat – 380 054 Email: jyotimltd@gmail.com | CIN: L65910GJ1989PLC012064

14th November, 2023

To The General Manager-Listing Corporate Relationship Department BSE Limited, Ground Floor, P.J. Towers, Dalal Street, Mumbai

# <u>Scrip Code: 542544</u>

# <u>Sub: Outcome of the meeting of the Board of Directors held on Tuesday, November 14, 2023.</u> <u>Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.</u>

Dear Sir/Madam,

With reference to above subject and in compliance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., Tuesday, November 14, 2023 at 03:00 p.m. and concluded on 03:45 p.m. *inter alia* considered and approved the following:

- 1. Un-Audited Financial Results (UFR) for the second quarter and half year ended September 30, 2023, along with the Statutory Auditors' Limited Review Report.
- 2. Reviewed the other Business of the Company.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully

## For Jyot International Marketing Limited,

Jayesh Narendraku mar Shah

Jayesh Shah Director DIN: 03548968

Encl. As Above

CIN: L65910GJ1989PLC012064

#### Room No. 1, 1, Pandurang Society Judges Bungalow Road, Bodakdev Ahmedabad- 380054

Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30-09-2023

		Standalone (` Lakhs)							
			Quarter Ended		Half	/ear	Year Ended		
SR NO	PARTICULARS	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
1	Income	QUARTERLY	QUARTERLY	QUARTERLY	HALF YEARLY	HALF YEARLY	YEARLY		
-	Revenue from operations	100.66	90.99	76.89	191.64	158.23	336.		
	Other income	20.25	19.93	17.17	40.18	33.63	69.		
	Total income	120.91	110.92	94.05	231.82	191.86	405.		
2	Expenses	120.31	110.52	34.03	231.82	131.00	405.		
(a)	Cost of materials consumed	-	_	-	-	-			
(b)	Purchases of stock-in-trade		-	-	-	-			
(0)	Purchases of stock-in-trade	-	-	-	-	-			
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-			
(d)	Employee benefit expense	0.96	0.48	0.45	1.44	0.90	1		
(e)	Finance costs	83.53	82.94	77.23	166.47	150.25	307		
(f)	Depreciation, depletion and amortisation expense		-	-	-	-	507		
(f)	Other Expenses	23.67	25.36	18.06	49.02	39.61	84		
117	Total expenses	108.16	108.78	95.74	216.93	190.76	393.		
3	Total profit before exceptional items and tax	100.10	2.14	(1.69)	14.89	1.09	12		
4	Exceptional items	12.75	-	(1.05)	14.05	1.05	12		
5	Total profit before tax	12.75	2.14	(1.69)	14.89	1.09	12		
7	Tax expense	12.75	2.14	(1.03)	14.05	1.03	12.		
8	Current tax	3.20	0.54	-	3.74	0.70	3		
9	Deferred tax	3.20	0.34	-	5.74	0.70	3		
10		3.20	0.54	-	3.74	0.70	3		
10	Total tax expenses Net movement in regulatory deferral account balances related to profit or loss	3.20	0.54	•	3.74	0.70	3		
11									
14	and the related deferred tax movement	9.55	1.60	(1.69)	11.15	0.39			
14	Net Profit Loss for the period from continuing operations			(1.09)	11.15	0.59	8		
15	Profit (loss) from discontinued operations before tax	-	-	-	-	-			
16	Tax expense of discontinued operations	-	-	-	-	-			
17	Net profit (loss) from discontinued operation after tax								
18	Share of profit (loss) of associates and joint ventures accounted for using								
	equity method	-	-	-	-	-			
19	Total profit (loss) for period	9.55	1.60	(1.69)	11.15	0.39	8.		
20	Other comprehensive income net of taxes	-	-	-	-	-			
21	Total Comprehensive Income for the period	9.55	1.60	(1.69)	11.15	0.39	8.		
22	Total profit or loss, attributable to	9.55	1.60	(1.69)	11.15	0.39	8.		
	Profit or loss, attributable to owners of parent		-	(1.05)	11.15	0.33	0.		
	Total profit or loss, attributable to owners of parent	_	_	_		_			
23	Total Comprehensive income for the period attributable to								
23	Comprehensive income for the period attributable to owners of parent			-					
	Total comprehensive income for the period attributable to owners of parent	-	-	-	-	-			
	non-controlling interests		-	_	_	_			
24	Details of equity share capital	-	-	-	-	-			
24	Paid-up equity share capital	312.19	312.19	312.19	312.19	312.19	312		
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10		
25	Details of debt securities	10.00	10.00	10.00	10.00	10.00	10		
25			_	_	-				
	Paid-up debt capital Face value of debt securities	-	-	-	-	-			
		-	-	-	-	-			
26	Earnings per share				-	•			
1	Earnings per equity share for continuing operations	0.71	0.05	0.05	0.76	0.01			
	Basic earnings (loss) per share from continuing operations	0.31	0.05	-0.05	0.36	0.01	0		
11	Diluted earnings (loss) per share from continuing operations	0.31	0.05	-0.05	0.36	0.01	0		
11	Earnings per equity share for discontinued operations		-	-		-			
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-			
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-			
11	Earnings per equity share		-	-		-			
	Basic earnings (loss) per share from continuing and discontinued operations		-	-		-			
	Diluted earnings (loss) per share from continuing and discontinued operations		- 1			- 1			

#### NOTES:

1. The above Results have been reviewd by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 14th November, 2023. The statutory auditors have carried out a limited review of the results for the Quarter & Half Year Ended September 30, 2023 and have expressed an unqualified audit opinion.

2. The figures for the previous period/year have been regrouped /reclassified , wherever necessary.

3. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.

The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
 The Company is operating in single segment, so above results are for single segment only.

Date: 14-11-2023 Place: Ahmedabad For and on behalf of the Board of Directors

Jayesh Narendrakum ar Shah	Dipically asseed by Jayesh Kannadakama Shah Dik caring, en Fascaral, otala				
Jayesh Shah					
Managing Director					
DIN: 03548968					

#### CIN: L65910GJ1989PLC012064

#### Room No. 1, 1, Pandurang Society Judges Bungalow Road, Bodakdev Ahmedabad- 380054

#### Statement Of Assets and Liability

Particulars	Stand	alone	
A) Assets  Non Current Assets Property Plant and Equipement Capital Work in Progress Other Intengible Assets Intengible Assets Intengible Assets Intengible Assets I Investment III) Investment III) Other Financial Assets Deferred Tax Assets (net) Other non current Assets III Other non current Assets III Current Assets III Inventories/WIP Financial Assets IIII) Cash and Cash Equivalents IIII) Bank Balance other than (III)above IIII) Bank Balance other than (III)above IIII) Bank Balance other than (III)above IIII) Other Financial Assets IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	30th September	As at 31st March 2023	
A) Assets       Image: Constant State	2023		
Non Current Assets       Property Plant and Equipement         Capital Work In Progress       Other Intengible Assets         Other Intengible Assets       Intengible assets under Development         Financial Assets       Iii Joan         ii) Loan       Deferred Tax Assets (net)         Other non current Assets       Immediate assets (net)         Other non current Assets       Immediate assets         Current Assets       Immediate assets         Inventories/WIP       Immediate assets         Financial Assets       Immediate assets         I) Other Financial Assets       Immediate assets         Inventories/WIP       Immediate assets         Financial Assets       Immediate assets         I) Trade Receivable       Iii) Bank Balance other than (ii)above         III) Other Financial Assets       Immediate assets         Other Current Assets       Immediate assets         Other Current Assets       Immediate assets         Iotal Curent Assets       Immediate assets         Iotal Assets       Immediate assets         Other Equity       Immediate assets         Iotal Assets       Immediate assets         Iotal Curent Labilities       Immediate assets         Iotal Curent Liabilities       Immediate assets	Unaudited	Audited	
Property Plant and Equipement         Capital Work In Progress         Other Intengible Assets         Intengible assets under Development         Financial Assets         i) Investment         ii) Loan         iii) Other Financial Assets         Deferred Tax Assets (net)         Other non current Assets         Current Assets         Inventories/WIP         Financial Assets         I) Trade Receivable         ii) Cash and Cash Equivalents         iii) Bank Balance other than (ii)above         iv) Other Financial Assets         Dither Current Assets         ID other Current Assets         ID other Current Assets         ID other Equivalents         II) Prade Receivable         III) Cash and Cash Equivalents         IIII) Bank Balance other than (ii)above         IV) Other Financial Assets         Dother Current Assets         IT trade Receivable         IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII			
Capital Work In Progress       Intengible Assets         Other Intengible Assets       Intengible assets under Development         Financial Assets       Intengible assets         ii) Losa       Intengible assets         iii) Other Financial Assets       Intengible assets         Deferred Tax Assets (net)       Intence of the provided assets         Other non current Assets       Intence of the provided assets         Current Assets       Intence of the provided assets         Inventories/WIP       Intence of the provided assets         ii) Trade Receivable       Iii) Cash and Cash Equivalents         iii) Bank Balance other than (ii)above       Intence of the provided assets         Other Current Assets       Intence of the provided assets         Defered Tax Liabilities       Intence of the provided assets         B) Equity and Liabilities       Intence of the provided assets         Intence Capital       Intence of the provided assets         Intence Capital       Intence of the provided asset         Intence Capital       Intence of the provided asset         Information Liabilities <t< td=""><td></td><td></td></t<>			
Other Intengible Assets       Intengible assets under Development         Financial Assets       Image: Sets and Sets	0.00	0.00	
Intengible assets under Development         Financial Assets         i) Investment         ii) Coan         iii) Other Financial Assets         Deferred Tax Assets (net)         Other non current Assets         Total Non Current Assets         Current Assets         Inventories/WIP         Financial Assets         i) Trade Receivable         ii) Cash and Cash Equivalents         iii) Bank Balance other than (ii)above         iv) Other Financial Assets         Other Current Assets         Total Non Current Assets         iii) Bank Balance other than (ii)above         iv) Other Financial Assets         Other Current Assets         Total Assets         Ditter Current Assets         Total Curent Assets         Ditter Current Assets         Ditter Equity         Ditter Equity         Ditter Equity         Current Liabilities         i)Borrowings         Defered Tax Liabilities         i)Borrowings         Defered Tax Liabilities         ii)Borrowings         ii)Borrowings         ii)Borrowings         ii)Borrowings         ii) Trade Payables			
Financial Assets         i) Investment         ii) Other Financial Assets         Deferred Tax Assets (net)         Other non current Assets         Total Non Current Assets         Inventories/WIP         Financial Assets         ii) Cash and Cash Equivalents         iii) Cash Equivalents         iii) Bank Balance other than (ii)above         iv) Other Financial Assets         Dother Current Assets         Dother Current Assets         Dother Current Assets         Dother Financial Assets         Other Financial Assets         Other Financial Assets         Other Funancial Assets         Dother Current Assets         Dother Current Assets         Total Assets         B) Equity and Liabilities         Equity Share Capital         Other Equity         Total Equity         Total Liabilities         i) Borrowings         Defered Tax Liabilities         Total Non Current Liabilities         Financial Liabilities         i) Borrowings         Defered Tax Liabilities         Financial Liabilities         ii) Brorowings         Defered Tax Liabilities         ii) Borrow			
i) Investment ii) Loan iii) Other Financial Assets Deferred Tax Assets (net) Other non current Assets  Total Non Current Assets  Current Assets Inventories/WIP Financial Assets Inventories/WIP Financial Assets Iii) Cash and Cash Equivalents Iii) Bank Balance other than (ii)above Iii) Cash and Cash Equivalents Iii) Bank Balance other than (ii)above Iii) Cash and Cash Equivalents IIII Current Assets IIII Current Assets IIIII Current Assets IIIII Current Assets IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII			
ii) Loan iii) Other Financial Assets Deferred Tax Assets (net) Other non current Assets  Total Non Current Assets  Current Assets Inventories/WIP Financial Assets I) Trade Receivable I) Trade Receivable II) Cash and Cash Equivalents III) Bank Balance other than (II)above IV) Other Financial Assets I) Total Current Assets I Iotal Current Assets I Iotal Current Assets I Iotal Current Assets I Iotal Liabilities III Component Liabilities III Cash Current Liabilities III Cash Current Liabilities III Current LiabiliE Current Liabiliti	-	-	
iii) Other Financial Assets Deferred Tax Assets (net) Other non current Assets  Total Non Current Assets  Current Assets  Current Assets  Current Assets  Current Assets  i) Trade Receivable  ii) Cash and Cash Equivalents  iii) Bank Balance other than (ii)above iii) Cash and Cash Equivalents  iii) Bank Balance other than (ii)above iii) Other Financial Assets  Cother Current Assets  Defered Tax Exercise  Defered Tax Liabilities  Financial Liabilities  i) Borrowings  ii) Carbe Payables  ii) Carbe Payables  iii) Carbe Payables  Iii) Carbe Payables  Iii) Carbe Payables  Iiii) Carbe Payables  Iiii) Carbe Payables  Iiiii) Carbe Payables  Iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	104.09	104.09	
Deferred Tax Assets (net)			
Other non current Assets			
Total Non Current Assets         Current Assets         Inventories/WIP         Financial Assets         i) Trade Receivable         ii) Cash and Cash Equivalents         iii) Bank Balance other than (ii)above         iv) Other Financial Assets         Other Current Assets         Total Curent Assets         B) Equity and Liabilities         Equity Share Capital         Other Equity         Financial Liabilities         i)Borrowings         Defered Tax Liabilities         Current Liabilities         Financial Liabilities         i)Borrowings         Defered Tax Liabilities         Financial Liabilities         i)Borrowings         Defered Tax Liabilities         i)Borrowings         Defered Tax Liabilities         i)Borrowings         Defered Tax Liabilities         i)Borrowings	-	-	
Current Assets			
Current Assets	104.09	104.09	
Inventories/WIPFinancial Assetsi) Trade Receivableii) Cash and Cash Equivalentsiii) Cash and Cash Equivalentsiii) Bank Balance other than (ii)aboveiv) Other Financial AssetsOther Current AssetsTotal Current AssetsStat Current AssetsB) Equity and LiabilitiesEquity Share CapitalOther EquityTotal EquityNon Current Liabilitiesi) BorrowingsDefered Tax LiabilitiesCurrent LiabilitiesFinancial Liabilitiesi) BorrowingsDefered Tax Liabilitiesi) Borrowingsi) Borrowingsi) Borrowingsi) Borrowingsii) Dorrowingsii) Trade Payables	104.05	104.05	
Financial Assets       i)         i) Trade Receivable       ii)         ii) Cash and Cash Equivalents       iii)         iii) Bank Balance other than (ii)above       iii)         iv) Other Financial Assets       iii)         Other Current Assets       iii)         Total Curent Assets       iii)         B) Equity and Liabilities       iiii)         Equity Share Capital       iiii)         Other Equity       iiii)         Total Equity       iiii)         Financial Liabilities       iiii)         i) Borrowings       iii)         Defered Tax Liabilities       iiii)         Financial Liabilities       iiii         i) Borrowings       iiii         ii) Borrowings       iii         iii) Trade Payables       iii	-		
i) Trade Receivable       ii) Cash and Cash Equivalents         iii) Bank Balance other than (ii)above       iii) Bank Balance other than (ii)above         iv) Other Financial Assets			
ii) Cash and Cash Equivalents       iii) Bank Balance other than (ii)above         iii) Bank Balance other than (ii)above       iv) Other Financial Assets         Other Current Assets			
iii) Bank Balance other than (ii)aboveiii)iv) Other Financial AssetsIOther Current AssetsITotal Curent AssetsITotal AssetsIB) Equity and LiabilitiesIEquity Share CapitalIOther EquityITotal EquityINon Current LiabilitiesIi) BorrowingsIDefered Tax LiabilitiesIFinancial LiabilitiesIi) BorrowingsIIIFinancial LiabilitiesIii) BorrowingsIIIFinancial LiabilitiesIII	-	-	
iii) Bank Balance other than (ii)aboveiii)iv) Other Financial AssetsIOther Current AssetsITotal Curent AssetsITotal AssetsIB) Equity and LiabilitiesIEquity Share CapitalIOther EquityITotal EquityINon Current LiabilitiesIi) BorrowingsIDefered Tax LiabilitiesIFinancial LiabilitiesIi) BorrowingsIIIFinancial LiabilitiesIii) BorrowingsIIIFinancial LiabilitiesIII	16.01	5.71	
iv) Other Financial Assets		-	
Total Curent Assets	7,262.22	6,642.42	
Total Assets	1.61	1.54	
B) Equity and Liabilities       Image: Comparison of the second system of	7,279.84	6,649.67	
B) Equity and Liabilities       Image: Comparison of the second system of	7,383.93	6,753.76	
Equity Share Capital       Other Equity         Other Equity       Image: Constraint of the second sec			
Other Equity       Image: Constraint of the second se	312.19	312.19	
Total Equity       Image: Second	90.36	79.19	
Non Current Liabilities       Image: Second se	402.55	391.38	
Financial Liabilities       i)Borrowings         i)Borrowings       i)Borrowings         Defered Tax Liabilities       interference         Total Non Current Liabilities       interference         Financial Liabilities       interference         i) Borrowings       interference         ii) Trade Payables       interference	-	-	
i)Borrowings     Image: Constraint of the second system of the seco			
Defered Tax Liabilities       Image: Constant Constan	6,947.04	6,304.88	
Total Non Current Liabilities	0.24	0.24	
Current Liabilities     Image: Constraint of the second seco	6,947.28	6,696.51	
Financial Liabilities	0,547.20	0,050.51	
i) Borrowings ii) Trade Payables			
ii) Trade Payables			
	4.66	3.39	
	- 4.00		
Provisions	- 6.89	3.15	
Other Current Liabilities		50.72	
Total Current Liabilities	22.55		
Total Equity and Liabilities	34.10 7,383.93	57.26 6,753.76	

Date: 14-11-2023 Place: Ahmedabad For and on behalf of the Board of Directors

383770

Jayesh Narendrakuma r Shah Jayesh Shah Managing Director

Managing Director DIN: 03548968

JYOT INTERNATIONAL MARKETING LI	WITED				
CIN : L65910GJ1989PLC012064	Dedalation Abmodobod Cr				
Registred Office: Room No # 1, 1, Pandurang Society, Judges Bungalow Road STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR		-			
	Stan	Standalone			
Particulars					
r ör ucular s	For the period ended on 30-09-2023	For the period ended on 30-09-2022			
A. CASH FLOW FROM OPERATING ACTIVITIES					
Profit Before Tax	14.89	1.09			
Adjustments for:	-	-			
Depreciation	-	-			
Preliminery Exps. Written off	-	-			
Finance Cost	-	-			
Operating Profit before Working Capital Changes	14.89 -	1.09 -			
Movements in Working Capital :	-	-			
Decrease / (Increase) in Inventories	-	-			
Decrease / (Increase) in Sundry Debtors	-	-			
Decrease / (Increase) in Loans and Advances	-619.80 -0.07	-381.57 -16.80			
Decrease / (Increase) in Other Current Assets (Decrease) / Increase in Trade Payables	-0.07	-18.80			
(Decrease) / Increase in Short Term Provisions	3.74	0.70			
(Decrease) / Increase in Current Liabilities	-	-			
(Decrease) / Increase in Other Current Liabilities	-28.16	-6.90			
Cash (used in) / generated from operations	-	-			
Direct Taxes Paid (net of refunds)	-3.74	-0.70			
Net cash (used in) / generated from operating activities (A)	-631.86	-412.23			
B. CASH FLOW FROM INVESTING ACTIVITIES	-	-			
(Purchase) of Fixed Assets		-			
Sale / Disposal of Fixed Assets	-	-			
Profit on sale of Investment / Assets	-	-			
Net cash (used in) / generated from investing activities (B)	-	-			
	-	-			
C. CASH FLOW FROM FINANCING ACTIVITIES	-	-			
(Repayment) / Proceeds From Long Term Borrowings (Repayment) / Proceeds From Short Term Borrowings	- 642.16	- 442.51			
Repayment / (Proceeds) From Long Term Loans & Advances		-			
Proceeds (repayment ) from other equity	-	-			
Interest Expense	-	-			
Dividend	-	-			
Net cash (used in) / generated from financing activities (C)	642.16 -	<b>442</b> .51 -			
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	10.30	30.28			
Cash and cash equivalents at the beginning of the year	5.71	5.98			
Cash and cash equivalents at the end of the year	16.01	36.26			
Components of cash and cash equivalents		-			
Cash and cheques on hand	4.14	35.51			
With Scheduled Banks	-	-			
- in Current Account	11.87	0.75			
- in Term Deposit Accounts	-	-			
	- 16.01	- 36.26			
Date: 14/11/2023 Place: AHMEDABAD	By Order of the Board of Directors For, Jyot International Marketing Limited Jayesh Narendraku Jayesh Shah				
	Managing Director				
	DINI-02549969				

DIN: 03548968

#### Review Report to The Board of Directors of Ivot International Marketing Limited

We have reviewed the unaudited standalone financial results of Jyot International Marketing Limited (the "Company") for the quarter and six months ended September 30, 2023 which are included in the accompanying Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2023, the statement of assets and liabilities as on that date and the statement of cash flows for the six months ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"). This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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. Our responsibility is to express a conclusion on the Statement based on our review.

Chartered

Accountants

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ahmedabad Date : 14/11/2023 For, Parag A. Shah & Co. Chartered Accountants Firm Reg. No.129665W

[ Parag A. Shah ] Proprietor Membership No.- 047713 UDIN: **23047713BGPTFP3741** 



CIN: L65910GJ1989PLC012064

#### Room No. 1, 1, Pandurang Society Judges Bungalow Road, Bodakdev Ahmedabad - 380054

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30-09-2023

		Consolidated (`Lakhs)						
		Quarter Ended Half Year					Year Ended	
SR NO	PARTICULARS	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income	QUARTERLY	QUARTERLY	QUARTERLY	HALF YEARLY	HALF YEARLY	YEARLY	
	Revenue from operations	100.66	90.99	76.89	191.64	158.23	336.4	
	Other income	21.87	20.97	17.17	42.85	1,453.62	1,491.2	
	Total income	122.53	111.96	94.05	234.49	1,611.85	1,827.7	
2	Expenses							
(a)	Cost of materials consumed	-	-	-	-	-	-	
(b)	Purchases of stock-in-trade	-	-	-	-	-	-	
(c)		-	-	-	-	-	-	
	Changes in inventories of finished goods, work-in-progress and stock-in-trade							
(d)	Employee benefit expense	1.97	0.54	1.26	3.42	2.52	5.2	
(e)	Finance costs	83.53	82.94	77.23	166.47	150.25	307.9	
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-	-	
(f)	Other Expenses	23.67	26.29	27.02	49.03	50.66	107.0	
	Total expenses	109.17	109.77	105.51	218.92	203.42	420.2	
3	Total profit before exceptional items and tax	13.36	2.19	(11.46)	15.57	1,408.41	1,407.4	
4	Exceptional items	-	-	-	-	-	-	
5	Total profit before tax	13.36	2.19	(11.46)	15.57	1,408.41	1,407.4	
7	Tax expense							
8	Current tax	3.20	0.55	(0.49)	3.74	140.34	141.3	
9	Deferred tax	-	-	-	-	-	-	
10	Total tax expenses	3.20	0.55	(0.49)	3.74	140.34	141.3	
11	Net movement in regulatory deferral account balances related to profit or loss and the							
	related deferred tax movement	-	-	-	-	-	-	
14	Net Profit Loss for the period from continuing operations	10.16	1.64	(10.97)	11.83	1,268.07	1,266.0	
15	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-	
16	Tax expense of discontinued operations	-	-	-	-	-	-	
17	Net profit (loss) from discontinued operation after tax							
18	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-	
19	Total profit (loss) for period	10.16	1.64	(10.97)	11.83	1,268.07	1,266.0	
20	Other comprehensive income net of taxes		-	-		-	-	
21	Total Comprehensive Income for the period	10.16	1.64	(10.97)	11.83	1,268.07	1,266.0	
22	Total profit or loss, attributable to	10.16	1.64	(10.97)	11.83	1,268.07	1,266.0	
	Profit or loss, attributable to owners of parent		-	(10.57)	-	1,200.07	1,200.0	
	Total profit or loss, attributable to non-controlling interests	-	_	-	-	-	-	
23	Total Comprehensive income for the period attributable to							
	Comprehensive income for the period attributable to owners of parent	_	-	-	-	-		
	Total comprehensive income for the period attributable to owners of parent non-							
	controlling interests	-	-	-	-	-	-	
24	Details of equity share capital							
	Paid-up equity share capital	312.19	312.19	312.19	312.19	312.19	312.3	
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.0	
25	Details of debt securities							
	Paid-up debt capital	-	-	-	-	-	-	
	Face value of debt securities	-	-	-	-	-	-	
26	Earnings per share	-		-	-	-	-	
i	Earnings per equity share for continuing operations							
	Basic earnings (loss) per share from continuing operations	0.33	0.05	-0.35	0.38	40.62	40.	
	Diluted earnings (loss) per share from continuing operations	0.33	0.05	-0.35	0.38	40.62	40.	
ïi	Earnings per equity share for discontinued operations			-		-		
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-	
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-	
ïi	Earnings per equity share			-		-		
	Basic earnings (loss) per share from continuing and discontinued operations		-	-		-	-	
	Diluted earnings (loss) per share from continuing and discontinued operations		-	-		-	-	
27	Disclosure of notes on financial results							

#### NOTES:

1. The above Results have been reviewd by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 14th November,2023. The statutory auditors have carried out a limited review of the results for the quarter ended September 30, 2023 and have expressed an unqualified audit opinion.

2. The figures for the previous period/year have been regrouped /reclassified , wherever necessary.

3. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.

The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
 The Company is operating in single segment, so above results are for single segment only.

Date: 14.11.2023	By Order of the Board of Directors
Place: Ahmedabad	For, Jyot International Marketing Limited
	Jayesh
	JAYESH SHAH Narendrakum harden and a state
	DIN: 03548968 ar Shah

CIN: L65910GJ1989PLC012064

Registred Office: Room No # 1, 1, Pandurang Society, Judges Bungalow Road, Bodakdev, Stamenet Of Assets and Liability

Stamenet U	f Assets and Liability	(Ps. In Locs)			
	(Rs. In Lacs) Consolidated				
Particulars	As at 30th September 2023	As at 31st March 2023			
	Unaudited	Audited			
A) Assets					
Non Current Assets					
Property Plant and Equipement	0.00	0.00			
Capital Work In Progress		0.00			
Other Intengible Assets					
Intengible assets under Development					
Financial Assets	-				
i) Investment	1,665.62	990.62			
ii) Loan		0.00			
iii) Other Financial Assets		0.00			
Deferred Tax Assets (net)	-	0.00			
Other non current Assets		0.00			
Total Non Current Assets	1,665.62	990.62			
Current Assets	-				
Inventories		0.00			
Financial Assets					
i) Trade Receivable	56.86	0.00			
ii) Cash and Cash Equivalents	16.23	10.14			
iii) Bank Balance other than (ii)above	-	0.00			
iv) Other Financial Assets	8,015.89	8,248.02			
Other Current Assets	1.77	1.54			
Total Curent Assets	8,090.75	8,259.70			
Total Assets	9,756.37	<u>9,250.32</u>			
B) Equity and Liabilities					
Equity Share Capital	312.19	312.19			
Other Equity	2,449.12	2,437.27			
Total Equity	2,761.31	2,749.46			
Non Current Liabilities	-				
Financial Liabilities					
i)Borrowings	6,947.0	6,304.88			
Defered Tax Liabilities	0.24	0.24			
Total Non Current Liabilities	6,947.28	9,054.58			
Current Liabilities					
Financial Liabilities					
i) Borrowings	-	0.00			
ii) Trade Payables	5.47	3.39			
iii) Other Financial Liabilities	-	0.00			
Provisions	19.76	140.87			
Other Current Liabilities	22.55	51.48			
Total Current Liabilities	47.78	195.74			
Total Equity and Liabilities	9,756.37	<u>9,250.32</u>			

Date: 30/09/2023 Place: AHMEDABAD By Order of the Board of Directors For, Jyot International Marketing Limited

Jayesh Narendraku JAYESH SHAH DIN: 035548968



CIN: L65910GJ1989PLC012064

Registred Office: Room No # 1, 1, Pandurang Society, Judges Bungalow Road, Bodakdev, Ahmedabad. Gujarat - 380 054 CASH FLOW CONSOLIDATED STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

	Conso	Consolidated			
Particulars	For the period ended on 30-09- 2023	For the period ended on 30-09- 2022			
A. CASH FLOW FROM OPERATING ACTIVITIES					
Profit Before Tax	15.57	1,408.4			
	-	-,			
Adjustments for:	-	-			
Depreciation	-	-			
Preliminery Exps. Written off Finance Cost	-	-			
	_	-			
Operating Profit before Working Capital Changes	15.57	1,408.4			
Movements in Working Capital :	-	-			
Decrease / (Increase) in Inventories	-	-			
Decrease / (Increase) in Sundry Debtors	-56.86	-0.5			
Decrease / (Increase) in Loans and Advances	232.13	-1,138.2			
Decrease / (Increase) in Other Current Assets	-0.23	-16.7			
(Decrease) / Increase in Trade Payables	2.08	-7.4			
(Decrease) / Increase in Short Term Provisions	-121.10	133.8			
(Decrease) / Increase in Current Liabilities					
(Decrease) / Increase in Other Current Liabilities	-28.92	-7.5			
Cash (used in) / generated from operations					
Direct Taxes Paid (net of refunds)	-3.74	-140.3			
Net cash (used in) / generated from operating activities (A)	38.93	231.3			
B. CASH FLOW FROM INVESTING ACTIVITIES					
(Purchase) of Fixed Assets / Investments	-675.00	-402.2			
Sale / Disposal of Fixed Assets					
Sale of Investment / Assets					
Net cash (used in) / generated from investing activities (B)	-675.00	-402.2			
C. CASH FLOW FROM FINANCING ACTIVITIES	-	-			
(Repayment) / Proceeds From Long Term Borrowings	-	-			
(Repayment) / Proceeds From Short Term Borrowings	- 642.16	- 442.5			
Repayment / (Proceeds) From Long Term Loans & Advances	042.10				
Proceeds (repayment ) from other equity		_			
Interest Expense	_	-			
Dividend	_	-			
Net cash (used in) / generated from financing activities (C)	642.16	442.5			
	-	-			
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	6.09	271.5			
Cash and cash equivalents at the beginning of the year	10.14	56.9			
Cash and cash equivalents at the end of the year	16.23	328.5			
Components of each and each aguivalents	-	-			
Components of cash and cash equivalents Cash and cheques on hand	- 3.83	- 39.5			
With Scheduled Banks	3.63	39.5			
- in Current Account	12.40	- 289.0			
- in Term Deposit Accounts	12.40	209.0			
In term Deposit Accounts		-			
	16.23	328.5			
	By Order of the Board of I	Directors			
Deber 14/11/2022					
Date: 14/11/2023	For, Jyot International Ma	-			
Place: AHMEDABAD	Jayesh Narondraku	Digitally signed by Jayeth Na rendraturnar Shah Dic c= R( a=1erona), kile=			
	INdrenitraku	1110 aostalCode~190059, st-Guaran, senalNumber-dc49edb113b99ab5646da2car91 77cdea+5c.car99et.20009496b4.90.08;900a8			
	Jayesh Shah r Shah 🧹	cm-layesh Närendratumar Shah Dase:202.c11.te 1551:52.405.df			
	Managing Director				
	DIN. 025400C0				

DIN: 03548968

Review Report to The Board of Directors of Jyot International Marketing Limited

We have reviewed the unaudited consolidated financial results of Jyot International Marketing Limited (the "Parent"), its subsidiaries [the parent and its subsidiaries) hereinafter referred to as the "Group"] for the quarter and six months ended September 30, 2023, which are included in the accompanying 'Unaudited Consolidated Financial Results for the Quarter and Six Months Ended September 30, 2023', the unaudited consolidated statement of assets and liabilities as on that date and the consolidated statement of cash flows for the six months ended on that date (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been signed by us for identification purposes

This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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. Our responsibility is to express a conclusion on the Statement based on our review.

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Parent Company: Jyot International Marketing Limited

Subsidiaries: Efficient Tie-up Private Limited

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



The consolidated unaudited financial results includes the interim financial information of 1 subsidiary which have not been reviewed by their auditors, whose interim financial information reflect total assets of Rs. 2391.20 lakhs and net assets of Rs.2379.66 lakhs as at September 30, 2023 and total revenue of Rs. 1.62 Lakhs and Rs. 2.67 Lakhs, total net profit /loss after tax and total comprehensive income of Rs. 0.63 Lakhs and Rs. 0.68 Lakhs for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023, respectively, and cash flows (net) of Rs.  $\cdot$  4.21 Lakhs for the period from April 01, 2023 to September 30, 2023, as considered in the consolidated unaudited financial results.

Our conclusion on the statement is not modified in respect of the above matter

Place : Ahmedabad Date : 14/11/2023 For, Parag A. Shah & Co. Chartered Accountants Firm Reg. No.129665W

[ Parag A. Shah ] Proprietor Membership No.- 047713 UDIN: 23047713BGPTFQ8565

