

JYOT INTERNATIONAL MARKETING LIMITED

Registered Office: 1, 1, Pandurang Society, Opposite WIAA Institute, Judges Bungalow 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

Scrip Code: 542544

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

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

Digitally signed by Jayesh Narendrakumar
Shah
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Encl. As Above

JYOT INTERNATIONAL MARKETING LIMITED

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

SR NO	PARTICULARS	Standalone (₹ Lakhs)					
		Quarter Ended			Half Year		Year Ended
		30-09-2023 (Unaudited) QUARTERLY	30-06-2023 (Unaudited) QUARTERLY	30-09-2022 (Unaudited) QUARTERLY	30-09-2023 (Unaudited) HALF YEARLY	30-09-2022 (Unaudited) HALF YEARLY	31-03-2023 (Audited) YEARLY
1	Income						
	Revenue from operations	100.66	90.99	76.89	191.64	158.23	336.49
	Other income	20.25	19.93	17.17	40.18	33.63	69.32
	Total income	120.91	110.92	94.05	231.82	191.86	405.81
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	0.96	0.48	0.45	1.44	0.90	1.80
(e)	Finance costs	83.53	82.94	77.23	166.47	150.25	307.91
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
(f)	Other Expenses	23.67	25.36	18.06	49.02	39.61	84.02
	Total expenses	108.16	108.78	95.74	216.93	190.76	393.74
3	Total profit before exceptional items and tax	12.75	2.14	(1.69)	14.89	1.09	12.07
4	Exceptional items	-	-	-	-	-	-
5	Total profit before tax	12.75	2.14	(1.69)	14.89	1.09	12.07
7	Tax expense						
8	Current tax	3.20	0.54	-	3.74	0.70	3.15
9	Deferred tax	-	-	-	-	-	-
10	Total tax expenses	3.20	0.54	-	3.74	0.70	3.15
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	9.55	1.60	(1.69)	11.15	0.39	8.92
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	8.92
20	Other comprehensive income net of taxes	-	-	-	-	-	-
21	Total Comprehensive Income for the period	9.55	1.60	(1.69)	11.15	0.39	8.92
22	Total profit or loss, attributable to	9.55	1.60	(1.69)	11.15	0.39	8.92
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	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	312.19
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
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	0.31	0.05	-0.05	0.36	0.01	0.29
	Diluted earnings (loss) per share from continuing operations	0.31	0.05	-0.05	0.36	0.01	0.29
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	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						

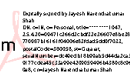
NOTES:

- The above Results have been reviewed 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.
- The figures for the previous period/year have been regrouped /reclassified, wherever necessary.
- 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



Jayesh Shah
Managing Director
DIN: 03548968

JYOT INTERNATIONAL MARKETING LIMITED

CIN : L65910GJ1989PLC012064

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

Particulars	Standalone	
	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
<u>Adjustments for:</u>	-	-
Depreciation	-	-
Preliminary 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	-381.57
Decrease / (Increase) in Other Current Assets	-0.07	-16.80
(Decrease) / Increase in Trade Payables	1.28	-8.05
(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	442.51
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
Narendrakumar
Shah mar Shah
Managing Director
DIN: 03548968

Digitally signed by Jayesh Narendrakumar Shah, DN: cn=Jayesh Narendrakumar Shah, o=Jyot International Marketing Limited, ou=Jyot International Marketing Limited, email=jayesh@jyotimarketing.com, c=IN, serial=1131, date=2023.11.14 12:04:00+05'30'

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

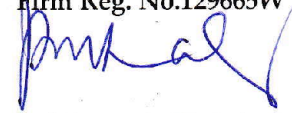
We have reviewed the unaudited standalone financial results of Jyot International Marketing Limited (the "Company") for the quarter and six months ended September 30, 2023 which are included in the accompanying Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 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.

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



JYOT INTERNATIONAL MARKETING LIMITED

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

SR NO	PARTICULARS	Consolidated (` Lakhs)					
		Quarter Ended			Half Year		Year Ended
		30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Unaudited)	30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	31-03-2023 (Audited)
	QUARTERLY	QUARTERLY	QUARTERLY	HALF YEARLY	HALF YEARLY	YEARLY	
1	Income						
	Revenue from operations	100.66	90.99	76.89	191.64	158.23	336.49
	Other income	21.87	20.97	17.17	42.85	1,453.62	1,491.23
	Total income	122.53	111.96	94.05	234.49	1,611.85	1,827.72
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	5.28
(e)	Finance costs	83.53	82.94	77.23	166.47	150.25	307.91
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
(f)	Other Expenses	23.67	26.29	27.02	49.03	50.66	107.07
	Total expenses	109.17	109.77	105.51	218.92	203.42	420.25
3	Total profit before exceptional items and tax	13.36	2.19	(11.46)	15.57	1,408.41	1,407.45
4	Exceptional items	-	-	-	-	-	-
5	Total profit before tax	13.36	2.19	(11.46)	15.57	1,408.41	1,407.45
7	Tax expense						
8	Current tax	3.20	0.55	(0.49)	3.74	140.34	141.39
9	Deferred tax	-	-	-	-	-	-
10	Total tax expenses	3.20	0.55	(0.49)	3.74	140.34	141.39
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	1,266.07
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	1,266.07
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	1,266.07
22	Total profit or loss, attributable to	10.16	1.64	(10.97)	11.83	1,268.07	1,266.07
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	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	312.19
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
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	40.55
	Diluted earnings (loss) per share from continuing operations	0.33	0.05	-0.35	0.38	40.62	40.55
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
iii	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:

- The above Results have been reviewed 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.
- The figures for the previous period/year have been regrouped /reclassified , wherever necessary.
- 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

By Order of the Board of Directors
For, Jyot International Marketing Limited
Jayesh
JAYESH SHAH Narendrakum
DIN: 03548968 ar Shah

Digitally signed by Jayesh Narendrakumar Shah
DN: cn=Jayesh Narendrakumar Shah, o=Jyot International Marketing Limited, email=jayesh.shah@jyotimarketing.com, c=IN
Date: 2023.11.14 11:31:05 +05'30'

JYOT INTERNATIONAL MARKETING LIMITED

CIN : L65910GJ1989PLC012064

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

(Rs. In Lacs)

Particulars	Consolidated	
	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	9,250.32
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	9,250.32

By Order of the Board of Directors

For, Jyot International Marketing Limited

Date: 30/09/2023

Place: AHMEDABAD

Jayesh
Narendraku
mar Shah
JAYESH SHAH
DIN: 03548968

I hereby certify that the above is a true and correct copy of the financial statements of the company as at the end of the financial year and that the same have been prepared in accordance with the provisions of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014 and the applicable accounting standards.

JYOT INTERNATIONAL MARKETING LIMITED

CIN : L65910GJ1989PLC012064

Registered 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

Particulars	Consolidated	
	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	1,408.41
Adjustments for:		
Depreciation	-	-
Preliminary Exps. Written off	-	-
Finance Cost	-	-
Operating Profit before Working Capital Changes	15.57	1,408.41
Movements in Working Capital :		
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Sundry Debtors	-56.86	-0.56
Decrease / (Increase) in Loans and Advances	232.13	-1,138.27
Decrease / (Increase) in Other Current Assets	-0.23	-16.79
(Decrease) / Increase in Trade Payables	2.08	-7.46
(Decrease) / Increase in Short Term Provisions	-121.10	133.83
(Decrease) / Increase in Current Liabilities	-	-
(Decrease) / Increase in Other Current Liabilities	-28.92	-7.50
Cash (used in) / generated from operations	-	-
Direct Taxes Paid (net of refunds)	-3.74	-140.34
Net cash (used in) / generated from operating activities (A)	38.93	231.32
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Fixed Assets / Investments	-675.00	-402.24
Sale / Disposal of Fixed Assets	-	-
Sale of Investment / Assets	-	-
Net cash (used in) / generated from investing activities (B)	-675.00	-402.24
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	442.51
D. NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	6.09	271.59
Cash and cash equivalents at the beginning of the year	10.14	56.99
Cash and cash equivalents at the end of the year	16.23	328.58
Components of cash and cash equivalents		
Cash and cheques on hand	3.83	39.53
With Scheduled Banks	-	-
- in Current Account	12.40	289.05
- in Term Deposit Accounts	-	-
	16.23	328.58

Date: 14/11/2023
Place: AHMEDABAD

By Order of the Board of Directors
For, Jyot International Marketing Limited

Jayesh
Narendrakumar
Jayesh Shah r Shah
Managing Director
DIN: 03548968

Digitally signed by Jayesh Narendrakumar Shah
DN: cn=Jayesh Narendrakumar Shah, o=Jyot International Marketing Limited, ou=Jyot International Marketing Limited, email=jayesh@jyotimarketing.com, c=IN
Date: 2023.11.14 15:15:22 +05'30'

**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. - 421 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

