

# 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

13<sup>th</sup> February, 2023

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

Scrip Code: 542544

Dear Sir/Madam,

**Sub: - Submission of Un- audited Financial Results for the Quarter and nine months ended 31<sup>st</sup> December, 2022 and others.**

**Ref.: Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.**

With reference to above subject and in compliance with Regulation 33 and 30 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., 13<sup>th</sup> February, 2023 at 02:00 p.m. and concluded on 04.00 p.m.: -

1. Considered, adopted and approved Unaudited Financial Results for the quarter and nine months ended on 31<sup>st</sup> December, 2022 along with the Limited Review Report thereon.  
(The copies of the aforesaid Financial Results along with the Limited Review Reports thereon are enclosed herewith.)
2. Appointment of CS Rupali Modi as Secretarial Auditor of the company for the F.Y. 2022-23.  
(Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are attached as Annexure-A.)
3. Reviewed business of the company.

You are requested to kindly take the same on record.

Thanking you,  
Yours faithfully

For Jyot International Marketing Limited

  
Jayesh Shah  
Director

DIN: 03548968



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Annexure-A

Details required as per the Regulations 30 of the Listing Regulations and Circulars issued thereunder are as below:

| Sl. No. | Particulars  | Details  |
|---------|--|--|
| 1.      | Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;       | Appointment: to Comply with provision of Section 204 the Companies Act, 2013.  |
| 2.      | Date and Terms of Appointment  | 13 <sup>th</sup> February, 2023.<br><br>CS Rupali Modi, Practicing Company Secretary (Membership No. 25467 and COP No. 11350) as secretarial Auditor of the Company for the F.Y. 2022-23.  |
| 3.      | Brief profile (In case of Appointment)   |  |
|         | Name of Auditor  | CS Rupali Modi, Practicing Company Secretary (Membership No. 25467 and COP No. 11350)  |
|         | Office Address   | B-601, Samarpan Palace Dattapada Road, Borivali (E) Mumbai-400066  |
|         | Email ID   | csrupalimodi@gmail.com   |
|         | About Auditor  | CS Rupali Modi is a Practicing Company Secretary and a Member of the Institute of Company Secretaries of India (ICSI). She is working since more than 10 (Ten) Years in the field of various Corporate Laws. His core area of working is The Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Foreign Exchange Management Act, 1999. |
|         | Disclosure of relationships between directors (in case of Appointment of a director) | Not Applicable.  |





**JYOT INTERNATIONAL MARKETING LIMITED**

CIN : L65910GJ1989PLC012064

Room No# 1, 1 Pandurang Society, Judges Bungalow Road, Bodakdev, Ahmedabad - 380 054

Financial results by company

PART I

(' in Lakhs)

Statement of Standalone Unaudited Results for the Quarter and nine months Ended 31-12-2022

| S/N | Particulars   | Quarter Ended  |                          |   | Nine Months Ended                             |  | Previous year ended |
|-----|---|----------------|--------------------------|---|---|--|---------------------|
|     |   | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the previous year | Year to date figures for current period ended | Year to date figures for the previous year ended | Previous year ended |
|     |   | (31-12-2022)   | (30-09-2022)             | (31-12-2021)                                      | (31-12-2022)                                  | (31-12-2021)                                     | (31-03-2022)        |
|     |   | (Unaudited)    | (Unaudited)              | (Unaudited)                                       | (Unaudited)                                   | (Unaudited)                                      | (Audited)           |
| 1   | Revenue from Operation  | 81.92          | 76.89                    | 60.31   | 240.15  | 98.93  | 190.26              |
|     | Other income  | 17.61          | 17.17                    | 4.86  | 51.24   | 15.20  | 32.57               |
|     | <b>Total Revenue (I + II)</b>   | <b>99.53</b>   | <b>94.05</b>             | <b>65.17</b>                                      | <b>291.39</b>                                 | <b>114.13</b>                                    | <b>222.84</b>       |
| 2   | Expenses  |                |                          |   |   |  |                     |
|     | (a) Cost of materials consumed  | 0.00           | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
|     | (b) Purchase of stock-in-trade  | 0.00           | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
|     | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0.00           | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
|     | (d) Employee benefits expense   | 0.45           | 0.45                     | 0.45  | 1.35  | 1.35   | 1.80                |
|     | (e) Finance Cost  | 75.16          | 77.23                    | 52.98   | 225.41  | 80.19  | 154.06              |
|     | (f) Depreciation and amortisation expense   | 0.00           | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
|     | (g) Other expenses  | 22.68          | 18.06                    | 18.13   | 62.29   | 33.93  | 50.77               |
|     | <b>Total expenses</b>   | <b>98.28</b>   | <b>95.74</b>             | <b>71.56</b>                                      | <b>289.04</b>                                 | <b>115.46</b>                                    | <b>206.63</b>       |
| 3   | Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)     | 1.25           | (1.69)                   | (6.38)  | 2.35  | (1.34)   | 16.21               |
| 4   | Exceptional items   | 0.00           | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
| 5   | Profit / (Loss) before extraordinary items and tax (V - VI)                       | 1.25           | (1.69)                   | (6.38)  | 2.34  | (1.34)   | 16.21               |
| 6   | Tax expense - Provision for taxation  |                |                          |   |   |  |                     |
|     | Current Tax - Provision for taxation  | 0.00           | 0.00                     | 0.00  | 0.70  | 1.30   | 4.25                |
|     | Deferred Tax  |                |                          |   |   |  |                     |
| 7   | Net Profit / (Loss) for the period  | 1.25           | (1.69)                   | (6.38)  | 1.64  | (2.64)   | 11.96               |
| 8   | Other Comprehensive Income/(Loss) (net of tax)                                    | 0.00           | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
| 9   | Total Comprehensive Income/(Loss) for the period                                  | 1.25           | (1.69)                   | (6.38)  | 1.64  | (2.64)   | 11.96               |
| 10  | Paid up Equity Share Capital (Face value of Rs. 10/- each)                        | 312.19         | 312.19                   | 312.19  | 312.19  | 312.19   | 312.19              |
| 11  | Earnings per equity share:  |                |                          |   |   |  |                     |
|     | (1) Basic   | 0.04           | (0.05)                   | (0.20)  | 0.05  | (0.08)   | 0.38                |
|     | (2) Diluted   | 0.04           | (0.05)                   | (0.20)  | 0.05  | (0.08)   | 0.38                |

**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 **13th February, 2023**. The statutory auditors have carried out a limited review of the results for the quarter ended **December 31, 2022** 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.
- During the Quarter End **31st December, 2022**, No Complaints was received and attended.

  
 For, Jyot International Marketing Limited  
**Jayesh Shah (Managing Director)**  
 DIN: 03548968

Date: 13-02-2023

Place: Ahmedabad





**PARAG A. SHAH & CO**  
Chartered Accountants

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

1. We have reviewed the unaudited standalone financial results of Jyot International Marketing Limited (the "Company") for the quarter and nine months ended December 31, 2022 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2022,' (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.
2. 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.
3. 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 : 13/02/2023

For, Parag A. Shah & Co.  
Chartered Accountants.  
Firm Reg.No.-129665W

[ Parag A. Shah ]  
Proprietor

Membership No.-47713

UDIN- 23047713BGPTDT3282





**JYOT INTERNATIONAL MARKETING LIMITED**

CIN : L65910GJ1989PLC012064

Room No# 1, 1 Pandurang Society, Judges Bunglow Road, Bodakdev, Ahmedabad - 380 054

Financial results by company

PART I (' in Lakhs)

**Statement of Consolidated Unaudited Results for the Quarter and nine months Ended 31-12-2022**

| S/N | Particulars  | Quarter Ended               |                             |   | Nine Months Ended                             |  | Previous year ended       |
|-----|--|-----------------------------|-----------------------------|---|---|--|---------------------------|
|     |  | 3 months ended              | Preceding 3 months ended    | Corresponding 3 months ended in the previous year | Year to date figures for current period ended | Year to date figures for the previous year ended | Previous year ended       |
|     |  | (31-12-2022)<br>(Unaudited) | (30-09-2022)<br>(Unaudited) | (31-12-2021)<br>(Unaudited)                       | (31-12-2022)<br>(Unaudited)                   | (31-12-2021)<br>(Unaudited)                      | (31-03-2022)<br>(Audited) |
| 1   | Revenue from Operation   | 81.92                       | 76.89                       | 60.31   | 240.15  | 98.93  | 190.26                    |
|     | Other income   | 19.53                       | 17.17                       | 4.86  | 1473.15                                       | 15.20  | 110.05                    |
|     | <b>Total Revenue (I + II)</b>  | <b>101.45</b>               | <b>94.06</b>                | <b>65.17</b>                                      | <b>1713.30</b>                                | <b>114.13</b>                                    | <b>300.31</b>             |
| 2   | Expenses   |                             |                             |   |   |  |                           |
|     | (a) Cost of materials consumed   | 0.00                        | 0.00                        | 0.00  | 0.00  | 0.00   | 0.00                      |
|     | (b) Purchase of stock-in-trade   | 0.00                        | 0.00                        | 0.00  | 0.00  | 0.00   | 0.00                      |
|     | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade    | 0.00                        | 0.00                        | 0.00  | 0.00  | 0.00   | 0.00                      |
|     | (d) Employee benefits expense  | 1.26                        | 1.26                        | 1.26  | 3.78  | 3.51   | 4.77                      |
|     | (e) Finance Cost   | 75.16                       | 77.23                       | 52.98   | 225.41  | 80.19  | 154.06                    |
|     | (f) Depreciation and amortisation expense  | 0.00                        | 0.00                        | 0.00  | 0.00  | 0.00   | 0.00                      |
|     | (g) Other expenses   | 22.83                       | 27.02                       | 18.26   | 73.49   | 34.28  | 51.83                     |
|     | <b>Total expenses</b>  | <b>99.25</b>                | <b>105.51</b>               | <b>72.50</b>                                      | <b>302.68</b>                                 | <b>117.97</b>                                    | <b>210.66</b>             |
| 3   | <b>Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)</b> | <b>2.20</b>                 | <b>(11.46)</b>              | <b>(7.32)</b>                                     | <b>1410.62</b>                                | <b>(3.85)</b>                                    | <b>89.66</b>              |
| 4   | Exceptional items  | 0.00                        | 0.00                        | 0.00  | 0.00  | 0.00   | 0.00                      |
| 5   | <b>Profit / (Loss) before extraordinary items and tax (V - VI)</b>                   | <b>2.20</b>                 | <b>(11.46)</b>              | <b>(7.32)</b>                                     | <b>1410.62</b>                                | <b>(3.85)</b>                                    | <b>89.66</b>              |
| 6   | Tax expense - Provision for taxation   |                             |                             |   |   |  |                           |
|     | Current Tax - Provision for taxation   | 0.00                        | (0.49)                      | 0.00  | 140.34  | 1.30   | 10.47                     |
|     | Deferred Tax   |                             |                             |   |   |  |                           |
| 7   | <b>Net Profit / (Loss) for the period</b>  | <b>2.20</b>                 | <b>(10.97)</b>              | <b>(7.32)</b>                                     | <b>1270.28</b>                                | <b>(5.15)</b>                                    | <b>79.19</b>              |
| 8   | Other Comprehensive Income/(Loss) (net of tax)                                       | 0.00                        | 0.00                        | 0.00  | 0.00  | 0.00   | 0.00                      |
| 9   | <b>Total Comprehensive Income/(Loss) for the period</b>                              | <b>2.20</b>                 | <b>(10.97)</b>              | <b>(7.32)</b>                                     | <b>1270.28</b>                                | <b>(5.15)</b>                                    | <b>79.19</b>              |
| 10  | Paid up Equity Share Capital (Face value of Rs. 10/- each)                           | 312.19                      | 312.19                      | 312.19  | 312.19  | 312.19   | 312.19                    |
| 11  | Earnings per equity share:   |                             |                             |   |   |  |                           |
|     | (1) Basic  | 0.07                        | (0.35)                      | (0.23)  | 40.69   | (0.16)   | 2.54                      |
|     | (2) Diluted  | 0.07                        | (0.35)                      | (0.23)  | 40.69   | (0.16)   | 2.54                      |

**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 **13th February, 2023**. The statutory auditors have carried out a limited review of the results for the quarter ended **December 31, 2022** 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.
- During the Quarter End **31st December, 2022**, No Complaints was received and attended.

For, Jyot International Marketing Limited

Jayesh Shah (Managing Director)

DIN: 03548968

Date: 13-02-2023

Place: Ahmedabad



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

1. We have reviewed the unaudited consolidated financial results of Jyot International Marketing Limited (the "Parent"), its subsidiary [the parent and its subsidiary] hereinafter referred to as the "Group" for the quarter and nine months ended December 31, 2022, which are included in the accompanying 'Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2022', (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").
2. 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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.
4. The Statement includes the results of the following entities:
  - Jyot International Marketing Limited (Parent Company)
  - Efficient Tie-up Private Limited (Subsidiary Company)
5. 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.

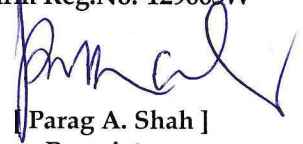


6. The consolidated unaudited financial results includes the interim financial information of 1 subsidiary which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs.1.92 Lakhs and Rs. 1421.91, total profit after tax and total comprehensive income of Rs. 0.95 Lakhs and Rs. 1268.64 Lakhs for the quarter ended December 31, 2022 and for the period from April 01, 2022 to December 31, 2022, respectively, as considered in the consolidated unaudited financial results. Based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

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

Place : Ahmedabad  
Date : 13/02/2023

For, Parag A. Shah & Co.  
Chartered Accountants.  
Firm Reg.No.-129665W



[Parag A. Shah ]  
Proprietor  
Membership No.-47713  
UDIN - 23047713BGPTDU3023

