

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, Mo.9099946908, Web. www.jyotinternationalmarketing.co.in

30th May 2024

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: Outcome of the meeting of the Board of Directors held on 30th May 2024.

Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing
Obligation and Disclosure Requirement) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the company at their meeting held on today i.e. 30th May 2024, Thursday at the Registered Office of the Company inter-alia has, considered and approved,

1. Standalone and Consolidate Audited Financial Results of the Company for the Quarter and Financial Year ended March 31, 2024, along with Statement of Profit & Loss, Statement of Assets & Liabilities and the Statement of Cash Flow, for the financial year ended March 31, 2024, in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Auditors' Reports thereon.

These results have been duly reviewed by the Audit Committee and audited by Parag A. Shah & Co., Chartered Accountants firm (Firm Reg.No.-129663W) Statutory Auditors of the Company.

2. Recommendation of final dividend of 0.5% (Rs.0.05/- per equity share of Rs.10/- each face value) for the Financial Year 2023-24, subject to the approval of shareholders in the ensuing Annual General Meeting.
3. Reviewed the disclosures of related party transactions to BSE on yearly basis pursuant to regulation 23(9) of SEBI (LODR), 2015.

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4. Considered, Reviewed and approved statement of deviation or variation as require to be submitted in compliance with Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. Reviewed the other Business of the Company.

(The copies of the aforesaid Standalone and Consolidate Financial Results along with the Auditors' Reports thereon and Declaration on Unmodified Opinion on the Audit Report, on standalone basis, are enclosed herewith.)

The Board Meeting commenced at 07.30 p.m. and concluded at 08.10 p.m.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully

For Jyot International Marketing Limited

Jayesh Shah

Managing Director

DIN: 03548968



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30th May 2024

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: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to above, we hereby state that the statutory Auditor of the Company Parag A. Shah & Co., Chartered Accountants firm (Firm Reg.No.-129663W) have issued an Audit Report with unmodified opinion on the Standalone and Consolidate Audited Financial Results of the Company for the quarter and year ended 31st March, 2024 in Compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the same on your record and oblige.

Thanking you.

Yours faithfully

For Jyot International Marketing Limited

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

PART I		Financial results by compan				(Rs. in Lakhs)
Statement of Standalone Audited Results for the Quarter and Year Ended 31-03-2024						
S/N	Particulars	Quarter Ended			Year Ended	
		(31-03-2024)	(31-12-2023)	(31-03-2023)	(31-03-2024)	(31-03-2023)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(Refer Notes Below)		(Refer Note 4)		(Refer Note 4)		
1	Revenue from Operation	124.53	95.29	96.35	411.45	336.49
	Other income	23.16	22.55	18.08	85.85	69.32
	Total Revenue (I + II)	147.69	117.83	114.43	497.30	405.81
2	Expenses					
	(a) Cost of materials consumed	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
	© Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.38	0.72	0.45	2.54	1.80
	(e) Finance Cost	103.10	92.16	82.50	361.72	307.91
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	27.33	23.18	21.20	99.49	84.02
	Total expenses	130.81	116.06	104.15	463.75	393.74
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	16.88	1.78	10.28	33.55	12.07
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	16.88	1.78	10.28	33.55	12.07
6	Tax expense - Provision for taxation					
	Current Tax - Provision for taxation	4.31	0.45	2.45	8.50	3.15
	Excess Provision of Income Tax of Earlier Year Written Back	(0.08)	0.00	0.00	(0.08)	0.00
	Deferred Tax					
	Tax Expenses	4.23	0.45	2.45	8.42	3.15
7	Net Profit / (Loss) for the period	12.65	1.33	7.83	25.13	8.92
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period	12.65	1.33	7.83	25.13	8.92
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	312.19	312.19	312.19	312.19	312.19
11	Earnings per equity share:					
	(1) Basic	0.41	0.04	0.25	0.81	0.29
	(2) Diluted	0.41	0.04	0.25	0.81	0.29

Notes:

- 1 The above results were reviewed by Audit Committee and taken on record by the Board of Directors at its meeting held on
- 2 The Audited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended and in the format as prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015. The financial information presented above is extracted from and is harmonized to conform with the Audited Financial Statements.
- 3 The Audited Financial Results of the Company are available on Company's website and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed.
- 4 The figures of the quarter ended 31 March 2024 are the balancing figures between Audited Figures in respect of the Full Financial year and the published year to date figures up to quarter March 31, 2024.
- 5 During the quarter ended 31 March, 2024, 0 complaints was received and 0complaint for last quarter attended and closed.
- 6 Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- 7 The financial results for the quarter ended 31 March 2024 was reviewed by the predecessor auditor and they have issued

Date: 30/05/2024
Place: AHMEDABAD

By Order of the Board of Directors
For, Jyot International Marketing Limited
REG NO. 012064
Jayesh Narottam Kumar 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

Statement Of Assets and Liability

(Rs. in Lakhs)

Particulars	Standalone	
	As at 31st March 2024	As at 31st March 2023
		Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement	0.00	0.00
Capital Work In Progress	0.00	0.00
Other Intangible Assets		
Intangible assets under Development		
Financial Assets		
i) Investment	479.09	104.09
ii) Loan	0.00	0.00
iii) Other Financial Assets	0.00	0.00
Deferred Tax Assets (net)	0.00	0.00
Other non current Assets	0.00	0.00
Total Non Current Assets	479.09	104.09
Current Assets		
Inventories	0.00	0.00
Financial Assets		
i) Trade Receivable	0.00	0.00
ii) Cash and Cash Equivalents	1.33	5.71
iii) Bank Balance other than (ii)above	0.00	0.00
iv) Other Financial Assets	8,600.12	6,642.42
Other Current Assets	1.76	1.54
Total Current Assets	8,603.21	6,649.67
Total Assets	9,082.30	6,753.76
B) Equity and Liabilities		
Equity Share Capital	312.19	312.19
Other Equity	104.33	79.19
Total Equity	416.52	391.38
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	8,589.70	6,304.88
Deferred Tax Liabilities	0.24	0.24
Total Non Current Liabilities	9,006.46	6,696.51
Current Liabilities		
Financial Liabilities		
i) Borrowings	0.00	0.00
ii) Trade Payables	5.37	3.39
iii) Other Financial Liabilities	0.00	0.00
Provisions	8.50	3.15
Other Current Liabilities	61.97	50.72
Total Current Liabilities	75.84	57.26
Total Equity and Liabilities	9,082.30	6,753.76

Date: 30/05/2024
Place: AHMEDABAD

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


Jayesh Narendrakumar 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

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Lakhs)

Particulars	Standalone	
	For the period ended on 31-03-2024	For the period ended on 31-03-2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	33.55	12.07
Adjustments for:	-	-
Depreciation	-	-
Preliminary Exps. Written off	-	-
Finance Cost	-	-
Operating Profit before Working Capital Changes	33.55	12.07
Movements in Working Capital :	-	-
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Sundry Debtors	-	32.24
Decrease / (Increase) in Loans and Advances	-1,957.70	-1,154.91
Decrease / (Increase) in Other Current Assets	-0.22	14.29
(Decrease) / Increase in Trade Payables	1.98	-4.17
(Decrease) / Increase in Short Term Provisions	0	-
(Decrease) / Increase in Current Liabilities	0	10.67
(Decrease) / Increase in Other Current Liabilities	11.25	-
Cash (used in) / generated from operations	-	-
Direct Taxes Paid (net of refunds)	-3.06	-4.25
Net cash (used in) / generated from operating activities (A)	-1,914.20	-1,094.06
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) / Sale / Disposal of Fixed Assets	-	-
(Purchase) / Sale of Investments	-375.00	-
Profit on sale of Investment / Assets	-	-
Net cash (used in) / generated from investing activities (B)	-375.00	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment) / Proceeds From Long Term Borrowings	-	-
(Repayment) / Proceeds From Short Term Borrowings	2284.82	1,093.79
Repayment / (Proceeds) From Long Term Loans & Advances	-	-
Proceeds from Issue of Shares	-	-
Interest Expense	-	-
Dividend	-	-
Net cash (used in) / generated from financing activities (C)	2284.82	1,093.79
D. NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	-4.38	-0.27
Cash and cash equivalents at the beginning of the year	5.71	5.98
Cash and cash equivalents at the end of the year	1.33	5.71
Components of cash and cash equivalents	-	-
Cash and cheques on hand	0.63	5.21
With Scheduled Banks	-	-
- in Current Account	0.70	0.50
- in Term Deposit Accounts	-	-
	1.33	5.71
Date: 30/05/2023 Place: AHMEDABAD	 <p style="text-align: right;">By order of the Board of Directors For, Jyot International Marketing Limited REG NO: L65910GJ1989PLC012064 Jayesh Narendrakumar Shah (Director) Managing Director DIN: 03548968</p>	



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Jyot International Marketing Limited

Report on the audit of Standalone Financial Results

Opinion

1. We have audited the standalone annual financial results of Jyot International Marketing Limited (hereinafter referred to as the 'Company') for the year ended March 31, 2024 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2024 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' 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 Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

4. These Standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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 accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal



PARAG A. SHAH & CO.
CHARTERED ACCOUNTANTS

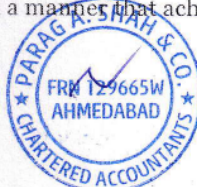
INDEPENDENT AUDITOR'S REPORT
Report on the audit of Standalone Financial Results
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financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Directors of the Company, as aforesaid.

5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.
8. 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 standalone financial results, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls. (Refer paragraph 11 below)
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.



PARAG A. SHAH & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
Report on the audit of Standalone Financial Results
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9. We communicate with those charged with governance of the Company 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.

Other Matters

10. The standalone financial results includes the results for the quarter ended March 31, 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year which are neither subject to limited review nor audited by us.
11. The standalone annual financial results dealt with by this report has been prepared for the express purpose of filing with Bombay Stock Exchange (BSE). These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2024 on which we issued an unmodified audit opinion vide our report dated 30th May, 2024.

Place : Ahmedabad
Date : 30th May, 2024

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



[Parag A. Shah]
PROPRIETOR

Membership No. 047713

UDIN : 24047713BKEATF5178



JYOT INTERNATIONAL MARKETING LIMITED

CIN : L65910GJ1989PLC012064

Registered Office: Room No # 1, 1, Pandurang Society, Judges Bungalow Road, Bodakdev, Ahmedabad. Gujarat - 380 054

PART I		Financial results by compar			(Rs. in Lakhs)	
Statement of Consolidated Audited Results for the Quarter and Year Ended 31-03-2024						
S/N	Particulars	Quarter Ended			Year Ended	
		(31-03-2024)	(31-12-2023)	(31-03-2023)	(31-03-2024)	(31-03-2023)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operation	124.53	95.29	96.35	411.45	336.49
	Other income	23.99	22.58	18.08	88.80	1,491.23
	Total Revenue (I + II)	148.52	117.87	114.43	500.25	1,827.72
2	Expenses					
	(a) Cost of materials consumed	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
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	1.37	1.71	1.32	6.26	5.28
	(e) Finance Cost	103.10	92.16	82.50	361.72	307.91
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	186.92	23.18	33.17	258.84	107.07
	Total expenses	291.38	117.05	116.99	626.82	420.25
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	(142.86)	0.82	(2.56)	(126.56)	1,407.45
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	(142.86)	0.82	(2.56)	(126.56)	1,407.45
6	Tax expense - Provision for taxation					
	Current Tax - Provision for taxation	4.31	0.45	2.26	8.50	141.39
	Income Tax Provision of Earlier Years	0.00			13.83	
	Excess Provision of Income Tax of Earlier Year Written Back	(0.08)	0.00	0.00	(0.09)	0.00
	Deferred Tax					
	Tax Expenses	4.23	0.45	2.26	22.24	141.39
7	Net Profit / (Loss) for the period	(147.09)	0.37	(4.82)	(148.82)	1,266.07
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period	(147.09)	0.37	(4.82)	(148.82)	1,266.07
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	312.19	312.19	312.19	312.19	312.19
11	Earnings per equity share:					
	(1) Basic	(4.71)	0.01	(0.15)	(4.77)	40.55
	(2) Diluted	(4.71)	0.01	(0.15)	(4.77)	40.55

Notes:

- 1 The above results were reviewed by Audit Committee and taken on record by the Board of Directors at its meeting held on 30/05/2024.
- 2 The Audited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended and in the format as prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015. The financial information presented above is extracted from and is harmonized to conform with the Audited Financial Statements.
- 3 The Audited Financial Results of the Company are available on Company's website and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed.
- 4 The figures of the quarter ended 31 March 2024 are the balancing figures between Audited Figures in respect of the Full Financial year and the published year to date figures up to quarter March 31, 2024.
- 5 During the quarter ended 31 March, 2024, 0 complaints was received and 0 complaint for last quarter attended and closed.
- 6 Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- 7 The financial results for the quarter ended 31 March 2024 was reviewed by the predecessor auditor and they have issued unmodified conclusion on the same.

Date: 30/05/2024
Place: AHMEDABAD

By Order of the Board of Directors
For Jyot International Marketing Limited
REG. NO. 012064
Jayesh Narendrakumar 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

Stamenet Of Assets and Liability

(Rs. In Lakhs)

Particulars	Consolidated	
	As at 31st March 2024	As at 31st March 2023
		Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement	0.00	0.00
Capital Work In Progress	0.00	0.00
Other Intengible Assets		
Intengible assets under Development		
Financial Assets		
i) Investment	1,889.09	990.62
ii) Loan	0.00	0.00
iii) Other Financial Assets	0.00	0.00
Deferred Tax Assets (net)	0.00	0.00
Other non current Assets	0.00	0.00
Total Non Current Assets	1,889.09	990.62
Current Assets		
Inventories	0.00	0.00
Financial Assets		
i) Trade Receivable	0.00	0.00
ii) Cash and Cash Equivalents	1.96	10.14
iii) Bank Balance other than (ii)above	0.00	0.00
iv) Other Financial Assets	9,374.91	8,248.02
Other Current Assets	1.76	1.54
Total Curent Assets	9,378.64	8,259.70
Total Assets	11,267.73	9,250.32
B) Equity and Liabilities		
Equity Share Capital	312.19	312.19
Other Equity	2,288.45	2,437.27
Total Equity	2,600.64	2,749.46
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	0.00	0.00
Defered Tax Liabilities	0.24	0.24
Total Non Current Liabilities	2,600.88	2,749.70
Current Liabilities		
Financial Liabilities		
i) Borrowings	8,589.70	6,304.88
ii) Trade Payables	5.37	3.39
iii) Other Financial Liabilities	0.00	0.00
Provisions	8.50	140.87
Other Current Liabilities	63.28	51.48
Total Current Liabilities	8,666.84	6,500.62
Total Equity and Liabilities	11,267.73	9,250.32
Date: 30/05/2023		
Place: AHMEDABAD		
		By Order of the Board of Directors For, Jyot International Marketing Limited  Jayesh Narendrakumar 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

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Lakhs)

Particulars	Consolidated	
	For the period ended on 31-03-2024	For the period ended on 31-03-2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	-126.49	1,407.45
Adjustments for:	-	-
Depreciation	-	-
Preliminary Exps. Written off	-	-
Finance Cost	-	-
Operating Profit before Working Capital Changes	-126.49	1,407.45
Movements in Working Capital :	-	-
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Sundry Debtors	-	32.24
Decrease / (Increase) in Loans and Advances	-1126.89	-2,087.33
Decrease / (Increase) in Other Current Assets	-0.220	14.29
(Decrease) / Increase in Trade Payables	1.980	-4.17
(Decrease) / Increase in Short Term Provisions	-	-
(Decrease) / Increase in Current Liabilities	-	-
(Decrease) / Increase in Other Current Liabilities	11.8	10.83
Cash (used in) / generated from operations	0	-
Direct Taxes Paid (net of refunds)	-154.71	-10.90
Net cash (used in) / generated from operating activities (A)	-1394.53	-637.59
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) / Sale of Investments	-898.47	-503.05
(Purchase) / Sale / Disposal of Fixed Assets	0	-
Profit on sale of Investment / Assets	0	-
Net cash (used in) / generated from investing activities (B)	0	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment) / Proceeds From Long Term Borrowings	0	-
(Repayment) / Proceeds From Short Term Borrowings	2284.82	1,093.79
Repayment / (Proceeds) From Long Term Loans & Advances	0	-
Proceeds from Issue of Shares	0	-
Interest Expense	0	-
Dividend	0	-
Net cash (used in) / generated from financing activities (C)	1386.35	590.74
D. NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	-8.18	-46.85
Cash and cash equivalents at the beginning of the year	10.14	56.99
Cash and cash equivalents at the end of the year	1.96	10.14
Components of cash and cash equivalents		
Cash and cheques on hand	1.02	5.80
With Scheduled Banks	-	-
- in Current Account	0.94	4.34
- in Term Deposit Accounts	-	-
	1.96	10.14
Date: 30/05/2023 Place: AHMEDABAD	By Order of the Board of Directors For, Jyot International Marketing Limited  Jayesh Narendrakumar Shah Managing Director DIN: 03528968	



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Jyot International Marketing Limited

Report on the audit of Consolidated Financial Results

Opinion

1. We have audited the consolidated annual financial results of Jyot International Marketing Limited (hereinafter referred to as the 'Holding Company') and its subsidiary [Holding Company, its subsidiary together referred to as "the Group"] for the year ended March 31, 2024 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiary, the aforesaid consolidated financial results:

(i) include the annual financial results of the following entities:

Holding Company

(i) Jyot International Marketing Limited

Subsidiary Company

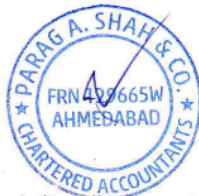
(i) Efficient Tie-up Private Limited

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2024 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group 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 Act and the Rules there under, 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 and the audit evidence obtained by the other auditors in terms of their reports is sufficient and appropriate to provide a basis for our opinion.



PARAG A. SHAH & CO.
CHARTERED ACCOUNTANTS

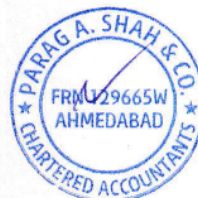
INDEPENDENT AUDITOR'S REPORT
Report on the audit of Consolidated Financial Results
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Board of Directors' Responsibilities for the Consolidated Financial Results

4. These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and the consolidated statement of assets and liabilities and the consolidated statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
5. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 consolidated financial results.
8. 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 consolidated financial results, 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.



PARAG A. SHAH & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
Report on the audit of Consolidated Financial Results
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- 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results 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 Group and its joint ventures to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.
10. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

11. We did not audit the financial statements of its subsidiary (i.e. Efficient Tie-up Private Limited) whose financial statements reflect total assets of Rs. 2206.33 Lakhs and net Assets of Rs. 2205.03 Lakhs as at 31st March, 2024, total revenue of Rs. 2.95 Lakhs, total comprehensive Expenses (comprising of Loss and other comprehensive income / expenses) of Rs. 173.95 Lakhs and net cash inflows amounting to Rs. -3.79 Lakhs for the year ended on that date, as considered in the consolidated financial results.
12. Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.



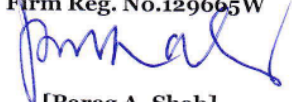
PARAG A. SHAH & CO.
CHARTERED ACCOUNTANTS

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13. The consolidated financial results includes the results for the quarter ended March 31, 2024, being the balancing figures between audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year which are neither subject to limited review nor audited by us.
14. The consolidated annual financial results dealt with by this report have been prepared for the express purpose of filing with Bombay Stock Exchange (BSE) . These results are based on and should be read with the audited consolidated financial statements of the group for the year ended March 31, 2024 on which we have issued an unmodified audit opinion vide our report dated 30th May, 2024.

Place : Ahmedabad
Date : 30th May, 2024

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



[Parag A. Shah]
PROPRIETOR

Membership No. 047713

UDIN : 24047713BKEATG6259

