

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 company

(Rs. in Lakhs)

Statement of Standalone Audited Results for the Quarter and Year Ended 31-03-2021

S/N	Particulars (Refer Notes Below)	Quarter Ended			Year Ended	
		(31-03-2021)	(31-12-2020)	(31-03-2020)	(31-03-2021)	(31-03-2020)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	(Refer Note 4)		(Refer Note 4)			
1	Revenue from Operation	38.04	11.27	39.58	81.37	81.00
	Other income	5.76	5.78	7.15	11.77	7.15
	Total Revenue (I + II)	43.80	17.05	46.73	93.14	88.15
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	0.45	0.55	1.10	2.34	4.20
	(e) Finance Cost	40.87	(1.01)	16.09	62.59	43.92
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	8.84	10.92	35.94	27.74	39.09
	Total expenses	50.16	10.46	53.13	92.66	87.21
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	(6.36)	6.59	(6.40)	0.48	0.94
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	(6.36)	6.59	(6.40)	0.48	0.94
6	Tax expense - Provision for taxation					
	Current Tax - Provision for taxation	(1.37)	1.69	0.25	0.40	0.25
	Deferred Tax					
7	Net Profit / (Loss) for the period	(4.99)	4.90	(6.64)	0.08	0.70
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	(4.99)	4.90	(6.64)	0.08	0.70
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	0.00	0.02	0.00	0.00	0.00
	(2) Diluted	0.00	0.02	(0.02)	0.00	0.00

Notes:

- 1 The Audited Financial Results for the Quarter and Year ended **31st March, 2021**, have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on **6th July, 2021**. The Statutory Auditors of the Company have carried out an audit for the year ended **31st March, 2021** and the Statutory Auditors have expressed an unmodified audit opinion thereon.



- 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 i.e. **6th July, 2021** 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 **31st March, 2021** are the balancing figures between Audited Figures in respect of the Full Financial year and the published year to date figures up to third quarter of the relevant financial year.
- 5 The COVID19 pandemic has disrupted various business operations due to lockdown and other emergency measures imposed by the governments. The operations of the Company were impacted briefly, due to shutdown of sites and offices following nationwide lockdown, as appearing in the results for the period and to that extent, numbers are not comparable. The Company continues with its operations in phased manner in line with directives from the authorities. The Company has made detailed assessment of its liquidity positions and business operations and its possible effect on the carrying value of assets including that of second wave. The Company does not expect significant impact on its operations and recoverability of value of its assets based on current indicators of future economic conditions. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial results. The Company will continue to monitor any material changes to future economic condition and its impact, if any.
- 6 Figures relating to the previous year / period have been regrouped / rearranged, wherever necessary, to make them comparable with those of the current year / period.
- 7 This communication is in compliance with the SEBI (Listing Obligations & Requirement) Regulations, 2015

Date: 06/07/2021
Place: AHMEDABAD

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


Bhoomiben Patel (Director)
DIN: 08316893

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 Lacs)

Particulars	Standalone	
	As at 31st March 2021	As at 31st March 2020
	Audited	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	104.09	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	104.09	104.09
Current Assets		
Inventories	0.00	0.00
Financial Assets		
i) Trade Receivable	36.60	40.18
ii) Cash and Cash Equivalent	28.40	0.72
iii) Bank Balance other than (ii)above	0.00	0.00
iv) Other Financial Assets	1,572.79	1,906.42
Other Current Assets	15.78	14.91
Total Curent Assets	1,653.57	1,962.23
Total Assets	1,757.66	2,066.32
B) Equity and Liabilities		
Equity Share Capital	312.19	312.19
Other Equity	58.31	58.23
Total Equity	370.50	370.42
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	1,361.03	1,672.84
Defered Tax Liabilities	0.24	0.24
Total Non Current Liabilities	1,731.77	1,673.08
Current Liabilities		
Financial Liabilities		
i) Borrowings	0.00	0.00
ii) Trade Payables	6.96	6.72
iii) Other Financial Liabilities	0.00	0.00
Provisions	0.65	0.25
Other Current Liabilities	18.30	15.85
Total Current Liabilities	25.90	22.82
Total Equity and Liabilities	1,757.67	2,066.32

Date: 06/07/2021
Place: AHMEDABAD

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

Bhoomiben Patel (Director)
DIN: 08316893

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, 2021

Particulars	Standalone	
	For the period ended on 31-03-2021	For the period ended on 31-03-2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	0.48	0.94
Adjustments for:	-	-
Depreciation	-	-
Preliminary Exps. Written off	-	-
Finance Cost	-	-
Operating Profit before Working Capital Changes	0.48	0.94
Movements in Working Capital :		
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Sundry Debtors	-	-
Decrease / (Increase) in Loans and Advances	3.58	-
Decrease / (Increase) in Other Current Assets	333.62	-81.78
(Decrease) / Increase in Trade Payables	-0.88	61.10
(Decrease) / Increase in Short Term Provisions	0.24	-7.31
(Decrease) / Increase in Current Liabilities	-	-
(Decrease) / Increase in Other Current Liabilities	-	-
Cash (used in) / generated from operations	2.45	-
Direct Taxes Paid (net of refunds)	-	-
Net cash (used in) / generated from operating activities (A)	339.49	-27.05
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	-311.81	65.13
Repayment / (Proceeds) From Long Term Loans & Advances	-	-
Proceeds (repayment) from other equity	-	-53.44
Interest Expense	-	-
Dividend	-	-
Net cash (used in) / generated from financing activities (C)	-311.81	11.69
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	27.68	-15.36
Cash and cash equivalents at the beginning of the year	0.72	16.08
Cash and cash equivalents at the end of the year	28.40	0.72
Components of cash and cash equivalents		
Cash and cheques on hand	20.34	0.42
With Scheduled Banks	-	-
- in Current Account	8.06	0.30
- in Term Deposit Accounts	-	-
	28.40	0.72

Date: 06/07/2021
Place: AHMEDABAD

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

Bhoomiben Patel (Director)
DIN: 08316893

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, 2021 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, ('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, 2021 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

Page 2 of 3

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
Page 3 of 3

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, 2021, 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, 2021 on which we issued an unmodified audit opinion vide our report dated 5th July, 2021.

Place : Ahmedabad
Date : 5th July, 2021

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


**[Parag A. Shah]
PROPRIETOR**

**Membership No. 047713
UDIN : 21047713AAAABK1390**



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 company			(Rs. in Lakhs)	
Statement of Consolidated Audited Results for the Quarter and Year Ended 31-03-2021						
S/N	Particulars (Refer Notes Below)	Quarter Ended			Year Ended	
		(31-03-2021)	(31-12-2020)	(31-03-2020)	(31-03-2021)	(31-03-2020)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(Refer Note 4)		(Refer Note 4)		
1	Revenue from Operation	38.04	11.27	39.58	81.37	81.00
	Other income	11.68	5.78	8.13	17.69	11.08
	Total Revenue (I + II)	49.72	17.05	47.71	99.06	92.07
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	3.67	0.55	1.22	5.56	4.68
	(e) Finance Cost	40.87	(1.01)	16.09	62.59	43.92
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	9.50	10.93	35.99	28.41	39.28
	Total expenses	54.04	10.47	53.30	96.55	87.88
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	(4.32)	6.58	(5.59)	2.51	4.19
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	(4.32)	6.58	(5.59)	2.51	4.19
6	Tax expense - Provision for taxation					
	Current Tax - Provision for taxation	(0.86)	1.69	0.25	0.91	0.25
	Deferred Tax					
7	Net Profit / (Loss) for the period	(3.46)	4.89	(5.83)	1.60	3.95
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	(3.46)	4.89	(5.83)	1.60	3.95
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	0.00	0.02	0.00	0.01	0.01
	(2) Diluted	0.00	0.02	0.00	0.01	0.01

Notes:

- The Audited Financial Results for the Quarter and Year ended **31st March, 2021**, have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on **6th July, 2021**. The Statutory Auditors of the Company have carried out an audit for the year ended **31st March, 2021** and the Statutory Auditors have expressed an unmodified audit opinion thereon.



- 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 i.e. **6th July, 2021** 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 **31st March, 2021** are the balancing figures between Audited Figures in respect of the Full Financial year and the published year to date figures up to third quarter of the relevant financial year.
- 5 The COVID19 pandemic has disrupted various business operations due to lockdown and other emergency measures imposed by the governments. The operations of the Company were impacted briefly, due to shutdown of sites and offices following nationwide lockdown, as appearing in the results for the period and to that extent, numbers are not comparable. The Company continues with its operations in phased manner in line with directives from the authorities. The Company has made detailed assessment of its liquidity positions and business operations and its possible effect on the carrying value of assets including that of second wave. The Company does not expect significant impact on its operations and recoverability of value of its assets based on current indicators of future economic conditions. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial results. The Company will continue to monitor any material changes to future economic condition and its impact, if any.
- 6 Figures relating to the previous year / period have been regrouped / rearranged, wherever necessary, to make them comparable with those of the current year / period.
- 7 This communication is in compliance with the SEBI (Listing Obligations & Requirement) Regulations, 2015

Date: 06/07/2021
Place: AHMEDABAD

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


Bhoomiben Patel (Director)
DIN: 08316893

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 Lacs)

Particulars	Consolidated	
	As at 31st March 2021	As at 31st March 2020
	Audited	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	508.69	579.59
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	508.69	579.59
Current Assets		
Inventories	0.00	0.00
Financial Assets		
i) Trade Receivable	36.60	40.18
ii) Cash and Cash Equivalent	49.13	21.85
iii) Bank Balance other than (ii)above	0.00	0.00
iv) Other Financial Assets	2,182.32	2,444.53
Other Current Assets	15.78	14.91
Total Current Assets	2,283.83	2,521.47
Total Assets	2,792.52	3,101.06
B) Equity and Liabilities		
Equity Share Capital	312.19	312.19
Other Equity	1,092.02	1,090.42
Total Equity	1,404.21	1,402.61
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	1,361.03	1,675.06
Deferred Tax Liabilities	0.24	0.24
Total Non Current Liabilities	2,765.48	1,675.30
Current Liabilities		
Financial Liabilities		
i) Borrowings	0.00	0.00
ii) Trade Payables	6.96	6.72
iii) Other Financial Liabilities	0.00	0.00
Provisions	1.16	0.25
Other Current Liabilities	18.92	16.17
Total Current Liabilities	27.03	23.15
Total Equity and Liabilities	2,792.52	3,101.06

Date: 06/07/2021
Place: AHMEDABAD

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

Bhoomiben Patel (Director)
DIN: 08316893

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, 2021

Particulars	Consolidated	
	For the period ended on 31-03-2021	For the period ended on 31-03-2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	2.51	4.19
Adjustments for:	-	-
Depreciation	-	-
Preliminary Exps. Written off	-	-
Finance Cost	-	-
Operating Profit before Working Capital Changes	2.51	4.19
Movements in Working Capital :	-	-
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Sundry Debtors	3.58	-
Decrease / (Increase) in Loans and Advances	262.21	-65.39
Decrease / (Increase) in Other Current Assets	-0.88	61.10
(Decrease) / Increase in Trade Payables	0.24	-10.03
(Decrease) / Increase in Short Term Provisions	-	-
(Decrease) / Increase in Current Liabilities	-	-
(Decrease) / Increase in Other Current Liabilities	2.75	-
Cash (used in) / generated from operations	-	-
Direct Taxes Paid (net of refunds)	-	-
Net cash (used in) / generated from operating activities (A)	270.41	-10.13
B. CASH FLOW FROM INVESTING ACTIVITIES	-	-
(Purchase) of Fixed Assets	-	-
Sale / Disposal of Fixed Assets	-	-
Sale of Investment / Assets	70.89	-
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	-	-
Repayment / (Proceeds) From Long Term Loans & Advances	-314.03	67.34
Proceeds (repayment) from other equity	-	-
Interest Expense	-	-53.44
Dividend	-	-
Net cash (used in) / generated from financing activities (C)	-243.14	13.90
D. NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	27.27	3.77
Cash and cash equivalents at the beginning of the year	21.85	18.07
Cash and cash equivalents at the end of the year	49.12	21.85
Components of cash and cash equivalents	-	-
Cash and cheques on hand	40.70	20.64
With Scheduled Banks	-	-
- in Current Account	8.42	1.21
- in Term Deposit Accounts	-	-
	49.12	21.85

Date: 06/07/2021
Place: AHMEDABAD

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

Bhoomiben Patel (Director)
DIN: 08316893

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, 2021 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, 2021 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

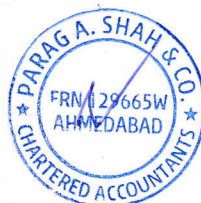
INDEPENDENT AUDITOR'S REPORT
Report on the audit of Consolidated Financial Results
Page 2 of 4

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
Page 3 of 4

- 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 and its joint ventures 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. 1055.75 Lakhs and net Assets of Rs. 1054.61 Lakhs as at 31st March, 2021, total revenue of Rs. 5.92 Lakhs, total comprehensive income (comprising of profit and other comprehensive income) of Rs. 1.52 Lakhs and net cash outflows amounting to Rs. 0.40 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

INDEPENDENT AUDITOR'S REPORT
Report on the audit of Consolidated Financial Results
Page 4 of 4

13. The consolidated financial results includes the results for the quarter ended March 31, 2021, 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, 2021 on which we have issued an unmodified audit opinion vide our report dated 5th July, 2021.

Place : Ahmedabad
Date : 5th July, 2021

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


[Parag A. Shah]
PROPRIETOR
Membership No.047713
UDIN : 21047713AAAAABL2722

