

JYOT INTERNATIONAL MARKETING LIMITED

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

Bodakdev, Ahmedabad. Gujarat – 380 054

Email: jyotimltd@gmail.com | CIN: L65910GJ1989PLC012064

14th November, 2022

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 Board Meeting dated 14th November, 2022

Ref: Regulation 30 of SEBI (Listing obligation and Disclosure Requirements)
Regulation, 2015.

With reference to above subject and in compliance with the SEBI (LODR) 2015, we hereby submit the outcome of the Meeting of the Board of Directors held on today i.e. 14th November, 2022 at 02:00 p.m. and concluded on 7.00 p.m.:-

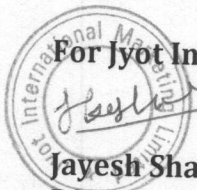
- 1) Considered, adopted and approved Unaudited standalone and consolidated Financial Results for the quarter and half year ended on 30th September, 2022 along with the Limited Review Report thereon.

[The copies of the aforesaid standalone and consolidated Financial Results along with the Limited Review Reports thereon are enclosed herewith.]

- 2) Reviewed other business of the company.

You are requested to kindly take the same on record.

Thanking you,
Yours faithfully



For Jyot International Marketing Limited

Jayesh Shah
Director

DIN: 03548968

JYOT INTERNATIONAL MARKETING LIMITED

CIN: L65910GJ1989PLC012064

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

Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30-09-2022

SR NO	PARTICULARS	Standalone (` Lakhs)					
		Quarter Ended			Half Year		Year Ended
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	31-03-2022 (Audited)
1	Income						
	Revenue from operations	76.89	81.34	22.45	158.23	38.62	190.26
	Other income	17.17	16.46	5.03	33.63	10.33	32.57
	Total income	94.05	97.80	27.48	191.85	48.95	222.84
2	Expenses						
(a)	Cost of materials consumed	-	-	-	-	-	-
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	0.45	0.45	0.45	0.90	0.90	1.80
(e)	Finance costs	77.23	73.02	13.80	150.25	27.21	154.06
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
(f)	Other Expenses	18.06	21.55	10.09	39.61	15.81	50.77
	Total expenses	95.74	95.02	24.34	190.76	43.91	206.63
3	Total profit before exceptional items and tax	(1.69)	2.78	3.14	1.09	5.04	16.21
4	Exceptional items	-	-	-	-	-	-
5	Total profit before tax	(1.69)	2.78	3.14	1.09	5.04	16.21
7	Tax expense						
8	Current tax	-	0.70	0.80	0.70	1.30	4.25
9	Deferred tax	-	-	-	-	-	-
10	Total tax expenses	-	0.70	0.80	0.70	1.30	4.25
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
14	Net Profit Loss for the period from continuing operations	(1.69)	2.08	2.34	0.39	3.74	11.96
15	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
16	Tax expense of discontinued operations	-	-	-	-	-	-
17	Net profit (loss) from discontinued operation after tax	-	-	-	-	-	-
18	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
19	Total profit (loss) for period	(1.69)	2.08	2.34	0.39	3.74	11.96
20	Other comprehensive income net of taxes	-	-	-	-	-	-
21	Total Comprehensive Income for the period	(1.69)	2.08	2.34	0.39	3.74	11.96
22	Total profit or loss, attributable to	(1.69)	2.08	2.34	0.39	3.74	11.96
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
23	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
24	Details of equity share capital						
	Paid-up equity share capital	312.19	312.19	312.19	312.19	312.19	312.19
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
25	Details of debt securities						
	Paid-up debt capital	-	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-	-
26	Earnings per share						
i	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	-0.05	0.07	0.07	0.01	0.12	0.38
	Diluted earnings (loss) per share from continuing operations	-0.05	0.07	0.07	0.01	0.12	0.38
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
27	Disclosure of notes on financial results						

NOTES:

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 14th November, 2022. The statutory auditors have carried out a limited review of the results for the Quarter & Half Year Ended September 30, 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.

Date: 14-11-2022
Place: Ahmedabad

For and on behalf of the Board of Directors


Jayesh Shah
 Managing Director
 DIN: 03548968

JYOT INTERNATIONAL MARKETING LIMITED

CIN: L65910GJ1989PLC012064

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

Statement Of Assets and Liability

(` Lakhs)

Particulars	Standalone	
	As at 30th September 2022	As at 31st March 2022
	Unaudited	Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement	0.00	0.00
Capital Work In Progress		
Other Intangible Assets		
Intangible assets under Development		
Financial Assets		
i) Investment		
ii) Loan	104.09	104.09
iii) Other Financial Assets		
Deferred Tax Assets (net)		
Other non current Assets		
Total Non Current Assets	104.09	104.09
Current Assets		
Inventories/WIP		
Financial Assets		
i) Trade Receivable	32.24	32.24
ii) Cash and Cash Equivalents	36.26	5.98
iii) Bank Balance other than (ii)above		
iv) Other Financial Assets	5,869.07	5,487.51
Other Current Assets	32.62	15.83
Total Current Assets	5,970.19	5,541.56
Total Assets	6,074.28	5,645.65
B) Equity and Liabilities		
Equity Share Capital	312.19	312.19
Other Equity	70.66	70.27
Total Equity	382.85	382.46
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	5,653.6	5,211.09
Defered Tax Liabilities	0.24	0.24
Total Non Current Liabilities	5,653.82	5,593.79
Current Liabilities		
Financial Liabilities		
i) Borrowings		
ii) Trade Payables	-0.49	7.56
iii) Other Financial Liabilities		
Provisions	4.95	4.25
Other Current Liabilities	33.15	40.05
Total Current Liabilities	37.61	51.86
Total Equity and Liabilities	6,074.28	5,645.65

Date: 14/11/2022
Place: AHMEDABAD

By Order of the Board of Directors

For, Jyot International Marketing Limited

Jayesh Shah (Director)

DIN: 03548968

JYOT INTERNATIONAL MARKETING LIMITED

CIN : L65910GJ1989PLC012064

Registered Office: Room No # 1, 1, Pandurang Society, Judges Bungalow Road, Bodakdev, Ahmedabad. Gujarat - 380 054
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	Standalone	
	For the period ended on 30-09-2022	For the period ended on 30-9-21
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	1.09	5.05
Adjustments for:	-	-
Depreciation	-	-
Preliminary Exps. Written off	-	-
Finance Cost	-	-
Operating Profit before Working Capital Changes	1.09	5.05
Movements in Working Capital :	-	-
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Sundry Debtors	-	-
Decrease / (Increase) in Loans and Advances	-	4.36
Decrease / (Increase) in Other Current Assets	-381.57	-1,274.47
(Decrease) / Increase in Trade Payables	-16.80	-0.15
(Decrease) / Increase in Short Term Provisions	-8.05	0.16
(Decrease) / Increase in Current Liabilities	-	-
(Decrease) / Increase in Other Current Liabilities	-	-
Cash (used in) / generated from operations	-6.90	-5.50
Direct Taxes Paid (net of refunds)	-	-
Net cash (used in) / generated from operating activities (A)	-412.23	-1,270.55
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	-	-
Repayment / (Proceeds) From Long Term Loans & Advances	442.51	1,245.57
Proceeds (repayment) from other equity	-	-
Interest Expense	-	-
Dividend	-	-
Net cash (used in) / generated from financing activities (C)	442.51	1,245.57
D. NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	30.28	-24.95
Cash and cash equivalents at the beginning of the year	5.98	28.40
Cash and cash equivalents at the end of the year	36.26	3.45
Components of cash and cash equivalents	-	-
Cash and cheques on hand	-	-
With Scheduled Banks	35.51	0.02
- in Current Account	-	-
- in Term Deposit Accounts	0.75	3.43
	-	-
	-	-
	36.26	3.45

Date: 14/11/2022
Place: AHMEDABAD

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


Jayesh Shah
Managing Director
DIN: 03548968



PARAG A. SHAH & CO
Chartered Accountants

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

We have reviewed the unaudited standalone financial results of Jyot International Marketing Limited (the "Company") for the quarter and six months ended September 30, 2022 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2022', the statement of assets and liabilities as on that date and the statement of cash flows for the six months ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"). This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

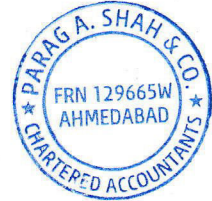
Place : Ahmedabad
Date : 14/11/2022

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

[Parag A. Shah]
Proprietor

Membership No.- 047713

UDIN: 22047713BDBHMOV8878



JYOT INTERNATIONAL MARKETING LIMITED

CIN: L65910GJ1989PLC012064

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

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30-09-2022

SR NO	PARTICULARS	Consolidated (` Lakhs)					
		Quarter Ended			Half Year		Year Ended
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	31-03-2022 (Audited)
1	Income						
	Revenue from operations	76.89	81.34	22.45	158.23	38.62	190.26
	Other income	17.17	1,436.45	5.03	1,453.62	10.33	110.05
	Total income	94.05	1,517.79	27.48	1,611.84	48.95	300.31
2	Expenses						
(a)	Cost of materials consumed	-	-	-	-	-	-
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	-	-	-	-	-	-
(e)	Finance costs	1.26	1.26	1.32	2.52	2.31	4.77
(f)	Depreciation, depletion and amortisation expense	77.23	73.02	13.80	150.25	27.21	154.06
(f)	Other Expenses	-	-	-	-	-	-
	Total expenses	27.02	23.64	10.13	50.66	15.95	51.83
3	Total profit before exceptional items and tax	105.51	97.92	25.25	203.43	45.46	210.65
4	Exceptional items	(11.46)	1,419.87	2.23	1,408.41	3.49	89.66
5	Total profit before tax	(11.46)	1,419.87	2.23	1,408.41	3.49	89.66
7	Tax expense						
8	Current tax						
9	Deferred tax	(0.49)	140.83	0.80	140.34	1.30	10.47
10	Total tax expenses	(0.49)	140.83	0.80	140.34	1.30	10.47
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
14	Net Profit Loss for the period from continuing operations	(10.97)	1,279.04	1.43	1,268.07	2.19	79.19
15	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
16	Tax expense of discontinued operations	-	-	-	-	-	-
17	Net profit (loss) from discontinued operation after tax						
18	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
19	Total profit (loss) for period	(10.97)	1,279.04	1.43	1,268.07	2.19	79.19
20	Other comprehensive income net of taxes	-	-	-	-	-	-
21	Total Comprehensive Income for the period	(10.97)	1,279.04	1.43	1,268.07	2.19	79.19
22	Total profit or loss, attributable to	(10.97)	1,279.04	1.43	1,268.07	2.19	79.19
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
23	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
24	Details of equity share capital						
	Paid-up equity share capital	312.19	312.19	312.19	312.19	312.19	312.19
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
25	Details of debt securities						
	Paid-up debt capital	-	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-	-
26	Earnings per share						
i	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	-0.35	40.97	0.05	40.62	0.07	2.54
	Diluted earnings (loss) per share from continuing operations	-0.35	40.97	0.05	40.62	0.07	2.54
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
27	Disclosure of notes on financial results						

NOTES:

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 14th November, 2022. The statutory auditors have carried out a limited review of the results for the quarter ended September 30, 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.

Date: 14.11.2022

Place: Ahmedabad

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

JAYESH SHAH
DIN: 03548968

JYOT INTERNATIONAL MARKETING LIMITED

CIN : L65910GJ1989PLC012064

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

(Rs. In Lacs)


Particulars	Consolidated	
	As at 30th September 2022	As at 31st March 2022
	Unaudited	Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement	0.00	0.00
Capital Work In Progress		0.00
Other Intengible Assets		
Intengible assets under Development		
Financial Assets	-	
i) Investment	889.81	487.57
ii) Loan		0.00
iii) Other Financial Assets		0.00
Deferred Tax Assets (net)	-	0.00
Other non current Assets		0.00
Total Non Current Assets	889.81	487.57
Current Assets		
Inventories		0.00
Financial Assets		
i) Trade Receivable	32.80	32.24
ii) Cash and Cash Equivalents	328.58	56.99
iii) Bank Balance other than (ii)above	-	0.00
iv) Other Financial Assets	7,298.96	6,160.69
Other Current Assets	32.62	15.83
Total Curent Assets	7,692.96	6,265.75
Total Assets	8,582.77	6,753.32
B) Equity and Liabilities		
Equity Share Capital	312.19	312.19
Other Equity	2,439.29	1,171.21
Total Equity	2,751.48	1,483.40
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	5,653.6	5,211.09
Defered Tax Liabilities	0.24	0.24
Total Non Current Liabilities	5,653.82	6,694.73
Current Liabilities		
Financial Liabilities		
i) Borrowings	-	0.00
ii) Trade Payables	0.10	7.56
iii) Other Financial Liabilities	-	0.00
Provisions	144.22	10.39
Other Current Liabilities	33.15	40.65
Total Current Liabilities	177.47	58.60
Total Equity and Liabilities	8,582.77	6,753.32

By Order of the Board of Directors

For, Jyot International Marketing Limited

Date: 14/11/2022

Place: AHMEDABAD


Jayesh shah (Director)
DIN: 03548968

JYOT INTERNATIONAL MARKETING LIMITED

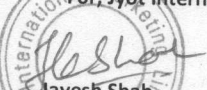
CIN : L65910GJ1989PLC012064

Registered Office: Room No # 1, 1, Pandurang Society, Judges Bungalow Road, Bodakdev, Ahmedabad. Gujarat - 380 054
CASH FLOW CONSOLIDATED STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	Consolidated	
	For the period ended on 30-09-2022	For the period ended on 31- 09-2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	1,408.41	3.49
Adjustments for:	-	-
Depreciation	-	-
Preliminary Exps. Written off	-	-
Finance Cost	-	-
Operating Profit before Working Capital Changes	1,408.41	3.49
Movements in Working Capital :	-	-
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Sundry Debtors	-	-
Decrease / (Increase) in Loans and Advances	-0.56	4.36
Decrease / (Increase) in Other Current Assets	-1,138.27	-1,274.47
(Decrease) / Increase in Trade Payables	-16.79	-0.15
(Decrease) / Increase in Short Term Provisions	-7.46	0.85
(Decrease) / Increase in Current Liabilities	-	-
(Decrease) / Increase in Other Current Liabilities	-	-
Cash (used in) / generated from operations	-7.50	-6.12
Direct Taxes Paid (net of refunds)	-6.51	-
Net cash (used in) / generated from operating activities (A)	231.32	-1,272.04
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Fixed Assets / Investments	-402.24	-
Sale / Disposal of Fixed Assets	-	-
Sale of Investment / Assets	-	-
Net cash (used in) / generated from investing activities (B)	-402.24	-
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	442.51	1,245.58
Proceeds (repayment) from other equity	-	-
Interest Expense	-	-
Dividend	-	-
Net cash (used in) / generated from financing activities (C)	442.51	-26.46
D. NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	271.59	-26.46
Cash and cash equivalents at the beginning of the year	56.99	49.12
Cash and cash equivalents at the end of the year	328.58	22.67
Components of cash and cash equivalents	-	-
Cash and cheques on hand	39.53	18.91
With Scheduled Banks	-	-
- in Current Account	289.05	3.76
- in Term Deposit Accounts	-	-
	328.58	22.67

Date: 14/11/2022
Place: AHMEDABAD

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


 Jayesh Shah
 Managing Director
 DIN: 03548968



PARAG A. SHAH & CO
Chartered Accountants

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

We have reviewed the unaudited consolidated financial results of Jyot International Marketing Limited (the "Parent"), its subsidiaries [the parent and its subsidiaries) hereinafter referred to as the "Group"] for the quarter and six months ended September 30, 2022, which are included in the accompanying 'Unaudited Consolidated Financial Results for the Quarter and Six Months Ended September 30, 2022', the unaudited consolidated statement of assets and liabilities as on that date and the consolidated statement of cash flows for the six months ended on that date (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been signed by us for identification purposes

This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

The Statement includes the results of the following entities:

Parent Company:
Jyot International Marketing Limited

Subsidiaries:
Efficient Tie-up Private Limited

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

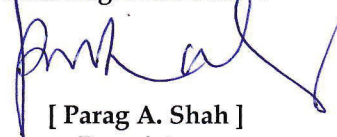


The consolidated unaudited financial results includes the interim financial information of 1 subsidiary which have not been reviewed by their auditors, whose interim financial information reflect total assets of Rs. 2529.39 lakhs and net assets of Rs. 2389.54 lakhs as at September 30, 2022 and total revenue of Rs. Nil and Rs. 1419.99 Lakhs, total net profit /loss after tax and total comprehensive income of Rs. -9.27 Lakhs and Rs. 1267.70 Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022, respectively, and cash flows (net) of Rs. 271.59 Lakhs for the period from April 01, 2022 to September 30, 2022, as considered in the consolidated unaudited financial results.

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

Place : Ahmedabad
Date : 30/10/2021

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



[Parag A. Shah]
Proprietor

Membership No.- 047713

UDIN: 22047713BDBNDG7160

