

JYOTHI INFRAVENTURES LIMITED

CIN: L45203TG1995PLC019867

Registered Office: Flat No: 704, "D" Block, Tower A, Aparna heights, Kondapur Main Road, Laxmi Nagar, Kondapur, Hyderabad, Telangana. 500084

Email Id: cs@jyothiinfra.com

Ph-No: +91 8639410322

To,

Date: 29.02.2024

BSE Limited

P. J. Towers,
Dalal Street,
Mumbai – 400001

Dear Sir/ Madam,

Sub: Audited Financial Results for the Quarter and year ended 31.03.2023

Unit: Jyothi Infraventures Limited (Scrip Code: 531537)

With reference to the subject cited, please find attached the audited financial results for the quarter ended 31.03.2023.

This is for the information and records of the Exchange, please.

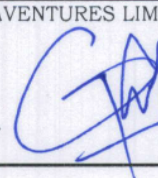

Thanking you.

Yours faithfully,

For Jyothi Infraventures Limited

G.S Raju
Managing Director
(DIN: 01677606)

Encl: as above

| JYOTHI INFRAVENTURES LIMITED | | | | | |
|--|-------------------------------------|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| SCHEDULE III OF COMPANIES ACT, 2013 | | | | | |
| AUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR QUARTER IV AND YEAR ENDED 31ST MARCH, 2023. | | | | | |
| Amounts in Lakhs | | | | | |
| Particulars | STANDALONE FINANCIALS | | | | |
| | Quarter Ended | | | Year Ended | |
| | 31-03-2023 Audited | 31-12-2022 Unaudited | 31-03-2022 Audited | 31-03-2023 Audited | 31-03-2022 Audited |
| I Revenue from Operations | - | - | - | - | - |
| II Other Income | - | - | - | - | - |
| III Total Revenue (I+II) | - | - | - | - | - |
| IV Expenses | | | | | |
| Cost of Material Consumed | - | - | - | - | - |
| Purchase of Stock-in-trade | - | - | - | - | - |
| Changes in inventories of finished goods, Work in progress and Stock in trade | - | - | - | - | - |
| Employee benefits expense | - | - | - | - | - |
| Finance Costs | - | - | - | - | - |
| Depreciation and Amortisation expense | - | - | - | - | - |
| Other Expense | 0.15 | - | 0.15 | 0.27 | 0.28 |
| Total Expenses | 0.15 | 0.00 | 0.15 | 0.27 | 0.28 |
| V Profit/(Loss) from before Exceptional Items and tax (I-IV) | (0.15) | 0.00 | (0.15) | (0.27) | (0.28) |
| VI Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII Profit/(Loss) before tax (V-VI) | (0.15) | 0.00 | (0.15) | (0.27) | (0.28) |
| VIII Tax Expense: | | | | | |
| Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX Profit/ (Loss) for the period from Continuing operations (VII-VIII) | (0.15) | 0.00 | (0.15) | (0.27) | (0.28) |
| X Profit/ (Loss) from discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI Tax Expense of discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XII Profit/ (Loss) for the period from discontinuing operations after tax (X-XI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII Profit/ (Loss) for the period (IX+XII) | (0.15) | 0.00 | (0.15) | (0.27) | (0.28) |
| XIV Other Comprehensive Income | | | | | |
| A) (i) Items that will not be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (ii) Income Tax related to items that will not be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (B) (i) Items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (ii) Income Tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XV Total Comprehensive Income for the period (XIII+XIV) | (0.15) | 0.00 | (0.15) | (0.27) | (0.28) |
| XVI Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each) | | | | | |
| 1). Basic | (0.01) | 0.00 | (0.01) | (0.02) | (0.02) |
| 2). Diluted | (0.01) | 0.00 | (0.01) | (0.02) | (0.02) |
| XVII Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) | | | | | |
| 1). Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2). Diluted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVIII Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each) | | | | | |
| 1). Basic | (0.01) | 0.00 | (0.01) | (0.02) | (0.02) |
| 2). Diluted | (0.01) | 0.00 | (0.01) | (0.02) | (0.02) |
| XIX Paid Up Equity Share Capital (Face Value of INR 10/- per share) | 154.79 | 154.79 | 154.79 | 154.79 | 154.79 |
| Notes: | | | | | |
| 1. In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared, reviewed by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 29.05.2023 | | | | | |
| 2. The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, | | | | | |
| 3. The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of | | | | | |
| 4. The figures of the current quarter ended 31st March, 2022 and the quarter ended 31st March, 2021 are the balancing figures between the audited figures in respect of the full financial year ended respectively and published unaudited year to date figures upto the third quarter of the respective financial years. | | | | | |
| For JYOTHI INFRAVENTURES LIMITED | | | | | |
|   | | | | | |
| G.S.Raju Managing Director DIN: 01677606 | | | | | |
| Place : Hyderabad | | | | | |
| Date : 29-05-2023 | | | | | |

JYOTHI INFRAVENTURES LIMITED
CIN NO: L45203TG1995PLC019867
Statement of Financial Position as at March 31, 2023

Amt in Lakhs

| | Particulars | As at Mar 31, 2023 | As at Mar 31, 2022 |
|------|--|--------------------|--------------------|
| I | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | - | - |
| | (b) Right to use assets | - | - |
| | (c) Capital work in progress | - | - |
| | (d) Investment properties | - | - |
| | (e) Good will | - | - |
| | (f) Other intangible Assets | - | - |
| | (g) Intangible Assets under Development | - | - |
| | (h) Biological Assets other than Bearer Plants | - | - |
| | (i) Financial assets | - | - |
| | (i) Investments | 171.46 | 171.46 |
| | (ii) Trade receivables | - | - |
| | (iii) Loans | - | - |
| | (vi) other Financial assets | - | - |
| | (j) Deferred Tax Asset (Net) | - | - |
| | (k) Other non-current asset | 0.63 | 0.63 |
| | Total non-current assets (A) | 172.10 | 172.10 |
| 2 | Current assets | | |
| | (a) Inventories | - | - |
| | (b) Financial assets | | |
| | (i) Investments | - | - |
| | (ii) Trade receivables | 4.00 | 4.00 |
| | (iii) Cash and cash equivalents | 0.73 | 0.76 |
| | (iv) Bank Balances other than (iii) above | - | - |
| | (v) Loans | - | - |
| | (iv) other financial assets | - | - |
| | © Current Tax Asset (Net) | - | - |
| | (d) Other current assets | 3.90 | 3.90 |
| | Total current assets (B) | 8.63 | 8.65 |
| | Non Current Assets Classified as Held for Sale (C) | - | - |
| | Total assets (A+B+C) | 180.73 | 180.75 |
| II | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity share capital | 154.79 | 154.79 |
| | (b) Other equity | (228.49) | (228.22) |
| | Total equity (A) | (73.70) | (73.43) |
| 2 | Liabilities | | |
| (i) | Non-current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 195.14 | 195.14 |
| | (ii) Trade Payables | - | - |
| | (iii) Other Financial Liabilities | - | - |
| | (b) Long term provisions | - | - |
| | (c) Deferred tax Liabilities(Net) | - | - |
| | (d) Other non Current Liabilities | - | - |
| | Total non-current liabilities (B) | 195.14 | 195.14 |
| (ii) | Current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | - | - |
| | (ii) Trade payables | 0.58 | 0.58 |
| | (iii) Other financial liabilities | - | - |
| | (b) Short term provisions | - | - |
| | (c) Other current liabilities | 58.70 | 58.45 |
| | (d) Current Tax Liabilities (net) | - | - |
| | Total current liabilities (C) | 59.28 | 59.03 |
| | Total liabilities (D=B+C) | 254.43 | 254.18 |
| | Total equity and liabilities (A+D) | 180.73 | 180.75 |

For Jyothi Infraventures Limited

G.S.Raju
Managing Director
DIN:01677606

Place: Hyderabad
Date : 29-05-2023



JYOTHI INFRAVENTURES LIMITED
CIN NO: L45203TG1995PLC019867
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2023

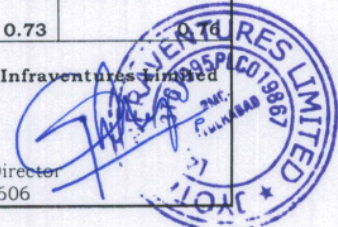
Amt in Lakhs

| | Particulars | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|--|-----------------------|-----------------------|
| A | CASH FROM OPERATING ACTIVITIES | | |
| | (Loss)/Profit before tax and extraordinary items | (0.27) | (0.28) |
| | Adjustment for: | | |
| | Income tax expense recognised in profit or loss | - | - |
| | Finance costs recognised in profit or loss | - | - |
| | Investment income recognised in profit or loss | - | - |
| | Gain on disposal of property, plant and equipment | - | - |
| | Gain on disposal of a subsidiary | - | - |
| | Gain on disposal of interest in former associate | - | - |
| | Net (gain)/loss recorded in profit or loss on financial liabilities designated as at fair value through profit or loss | - | - |
| | Depreciation and amortisation of non-current assets | - | - |
| | Impairment of non-current assets | - | - |
| | Net foreign exchange (gain)/loss | - | - |
| | Expense recognised in respect of equity-settled share-based payments | - | - |
| | Expense recognised in respect of shares issued in exchange for goods/services | - | - |
| | Amortisation of financial guarantee contracts | - | - |
| | Operating Profit before Working Capital Changes | (0.27) | (0.28) |
| | Movement for Working Capital: | | |
| | Increase in trade and other receivables | - | - |
| | (Increase)/decrease in amounts due from customers under construction contracts | - | - |
| | (Increase)/decrease in inventories | - | - |
| | (Increase)/Decrease in short Term Loans & Advances | - | - |
| | (Increase)/decrease in other assets | - | - |
| | Decrease in trade and other payables | - | - |
| | Increase/(decrease) in amounts due to customers under construction contracts | - | - |
| | Increase/(decrease) in provisions | - | - |
| | (Decrease)/increase in deferred revenue | - | - |
| | (Decrease)/increase in other liabilities | 0.25 | 0.25 |
| | Cash generated from operations | (0.02) | (0.03) |
| | - Income taxes paid | - | - |
| | Net Cash flow before extraordinary items | (0.02) | (0.03) |
| | - Extraordinary & Prior period items | - | - |
| | NET CASH FROM OPERATING ACTIVITIES | (0.02) | (0.03) |
| B | CASH FLOW FROM INVESTING ACTIVITIES: | | |
| | Payments to acquire financial assets | - | - |
| | Proceeds on sale of financial assets | - | - |
| | Interest received | - | - |
| | Royalties and other investment income received | - | - |
| | Dividends received from associates | - | - |
| | Payments for investment in equity shares | - | - |
| | Proceeds from disposal of investment property | - | - |
| | Payments for intangible assets | - | - |
| | Net cash outflow on acquisition of subsidiaries | - | - |
| | Net cash inflow on disposal of subsidiary | - | - |
| | Net cash inflow on disposal of associate | - | - |
| | NET CASH FROM INVESTING ACTIVITIES | - | - |
| C | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Proceeds from issue of equity instruments of the Company | - | - |
| | Proceeds from issue of CCD's | - | - |
| | Payment for share issue costs | - | - |
| | Payment for buy-back of shares | - | - |
| | Payment for share buy-back costs | - | - |
| | Proceeds from issue of redeemable preference shares | - | - |
| | Repayment of borrowings | - | - |
| | Proceeds from government loans | - | - |
| | Dividends paid to owners of the Company | - | - |
| | Interest paid | - | - |
| | Long Term Provisions | - | - |
| | NET CASH FROM FINANCING ACTIVITIES | - | - |
| | NET INCREASE IN CASH & CASH EQUIVALENTS | (0.02) | (0.03) |
| | Cash and cash equivalents at the beginning of the year 1.04.2021 | 0.76 | 0.79 |
| | Effects of exchange rate changes on the balance of cash held in foreign currencies | - | - |
| | Cash and cash equivalents at the end of the year as on 31.03.2022 | 0.73 | 0.76 |

For Jyothi Infraventures Limited

G.S.Raju
Managing Director
DIN: 01677606

Place: Hyderabad
Date: 29-05-2023





V. RAVI & CO.

Chartered Accountants

Independent Auditor's Report on Quarterly Standalone Financial Results and Year to Date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of Jyothi Infraventures Limited

Report on the Audit of Financial Results

Opinion

We have audited the accompanying annual financial results of **Jyothi Infraventures Limited** hereinafter referred to as 'the Company' for the quarter and year ended March 31, 2023 ('the Statement'), 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').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- 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 applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the company for the year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 thereunder, 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

This Statement 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 this Statement that give a true and fair view of the net loss and



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Mobile : 99894 15638
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other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder 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 financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement 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 Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, 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.

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the Statement, 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.



- 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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.

Other Matters:

The statement includes the results for the quarter ended March 31, 2023 being the balance figure 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 prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For V RAVI & CO.,
Chartered Accountants
Firm Regn No. 006492S


D Ramesh Kumar
Partner
Membership No.217139
UDIN: 23217139BGUDIY6677



Date: 11-07-2023
Place: Hyderabad

JYOTHI INFRAVENTURES LIMITED

CIN: L45203TG1995PLC019867

Registered Office: Flat No: 704, "D" Block, Tower A, Aparna heights, Kondapur Main Road, Laxmi Nagar, Kondapur, Hyderabad, Telangana. 500084

Email Id: cs@jyothiinfra.com

Ph-No: +91 8639410322

To,

Date: 29.02.2024

BSE Limited

P. J. Towers,
Dalal Street,
Mumbai – 400001

Dear Sir/Madam,

Sub: **Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

I, **G.S Raju**, Managing Director of **Jyothi Infraventures Limited** hereby declare that, the statutory Auditors of the company, M/s. Ravi & Co., Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2023.

This declaration is issued in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours faithfully,

For Jyothi Infraventures Limited

G.S Raju
Managing Director
(DIN: 01677606)

Encl: as above