

# JYOT INTERNATIONAL MARKETING LIMITED

Registered Office: 1, 1, Pandurang Society, Opposite WIAA Institute, Judges Bungalow  
Road,  
Bodakdev, Ahmedabad. Gujarat – 380 054  
Email: jyotimltd@gmail.com | CIN: L65910GJ1989PLC012064

13<sup>th</sup> February, 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 Tuesday, February 13, 2024.**  
**Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.**

With reference to above subject and in compliance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., **Tuesday, February 13, 2024** at 03:00 p.m. and concluded on 04:10 p.m. has considered and approved the following:

- 1) Un-Audited Standalone and Consolidate Financial Results (UFR) for the Third quarter and nine months ended December 31, 2023 along with the Statutory Auditors' Limited Review Report.
- 2) Reviewed the other businesses of the company.

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**

**Encl.: a/a**



**JYOT INTERNATIONAL MARKETING LIMITED**

CIN : L65910GJ1989PLC012064

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

Financial results by company

PART I

(` in Lakhs)

**Statement of Standalone Unaudited Results for the Quarter and nine months Ended 31-12-2023**

S/N	Particulars	Quarter Ended			Nine Months Ended		Previous year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous year ended
		(31-12-2023)	(30-09-2023)	(31-12-2022)	(31-12-2023)	(31-12-2022)	(31-03-2023)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operation	95.29	100.66	81.92	286.93	240.15	336.49
	Other income	22.55	20.25	17.61	62.73	51.24	69.32
	<b>Total Revenue (I + II)</b>	<b>117.83</b>	<b>120.91</b>	<b>99.53</b>	<b>349.66</b>	<b>291.39</b>	<b>405.81</b>
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.72	0.96	0.45	2.16	1.35	1.80
	(e) Finance Cost	92.16	83.53	75.16	258.62	225.41	307.91
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	23.18	23.67	22.68	72.21	62.29	84.02
	<b>Total expenses</b>	<b>116.06</b>	<b>108.16</b>	<b>98.29</b>	<b>332.99</b>	<b>289.05</b>	<b>393.73</b>
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	1.78	12.75	1.25	16.67	2.34	12.07
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	1.78	12.75	1.25	16.67	2.34	12.07
6	Tax expense - Provision for taxation						
	Current Tax - Provision for taxation	0.45	3.20	0.00	4.19	0.70	3.15
	Deferred Tax						
7	Net Profit / (Loss) for the period	1.33	9.55	1.25	12.48	1.64	8.92
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period	1.33	9.55	1.25	12.48	1.64	8.92
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	312.19	312.19	312.19	312.19	312.19	312.19
11	Earnings per equity share:						
	(1) Basic	0.04	0.31	0.04	0.40	0.05	0.29
	(2) Diluted	0.04	0.31	0.04	0.40	0.05	0.29

**NOTES:**

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on **13th February, 2024**. The statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2023 and have expressed an unqualified audit opinion.
- The figures for the previous period/year have been regrouped /reclassified , wherever necessary.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.
- During the Quarter End **31st December, 2023**, No Complaints was received and attended.



For, Jyot International Marketing Limited

Jayesh Shah (Managind Director)

DIN: 05548968

Date: 13-02-2024

Place: Ahmedabad



**JYOT INTERNATIONAL MARKETING LIMITED**

CIN : L65910GJ1989PLC012064

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

Financial results by company

PART I (` in Lakhs)

**Statement of Consolidated Unaudited Results for the Quarter and nine months Ended 31-12-2023**

S/N	Particulars	Quarter Ended			Nine Months Ended		Previous year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous year ended
		(31-12-2023) (Unaudited)	(30-09-2023) (Unaudited)	(31-12-2022) (Unaudited)	(31-12-2023) (Unaudited)	(31-12-2022) (Unaudited)	(31-03-2023) (Audited)
1	Revenue from Operation	95.29	100.66	81.92	286.93	240.15	336.49
	Other income	22.58	21.87	19.53	65.39	1473.15	1491.23
	<b>Total Revenue (I + II)</b>	<b>117.87</b>	<b>122.53</b>	<b>101.45</b>	<b>352.31</b>	<b>1713.30</b>	<b>1827.72</b>
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	© Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	1.71	1.97	1.26	5.13	3.78	5.28
	(e) Finance Cost	92.16	83.53	75.16	258.62	225.41	307.91
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	23.18	23.67	22.83	72.23	73.49	107.07
	<b>Total expenses</b>	<b>117.05</b>	<b>109.17</b>	<b>99.25</b>	<b>335.98</b>	<b>302.68</b>	<b>420.25</b>
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	0.82	13.36	2.20	16.33	1410.62	1407.45
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	0.82	13.36	2.20	16.33	1410.62	1407.45
6	Tax expense - Provision for taxation						
	Current Tax - Provision for taxation	0.45	3.20	0.00	4.19	140.34	141.39
	Deferred Tax						
7	Net Profit / (Loss) for the period	0.37	10.16	2.20	12.14	1270.28	1266.07
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period	0.37	10.16	2.20	12.14	1270.28	1266.07
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	312.19	312.19	312.19	312.19	312.19	312.19
11	Earnings per equity share:						
	(1) Basic	0.01	0.33	0.07	0.39	40.69	40.55
	(2) Diluted	0.01	0.33	0.07	0.39	40.69	40.55

**NOTES:**

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on **13th February, 2024**. The statutory auditors have carried out a limited review of the results for the quarter ended **December 31, 2023** and have expressed an unqualified audit opinion.
- The figures for the previous period/year have been regrouped /reclassified , wherever necessary.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.
- During the Quarter End **31st December, 2023**, No Complaints was received and attended.



For, Jyot International Marketing Limited

Jayesh Shah (Managing Director)

DIN: 03548968

Date: 13-02-2024

Place: Ahmedabad





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

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

1. We have reviewed the unaudited standalone financial results of Jyot International Marketing Limited (the "Company") for the quarter and nine months ended December 31, 2023 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2023,' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"). This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ahmedabad  
Date : 13/02/2024

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

[ Parag A. Shah ]  
Proprietor

Membership No.-47713

UDIN- 24047713BKEASE5988



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

1. We have reviewed the unaudited consolidated financial results of Jyot International Marketing Limited (the "Parent"), its subsidiary [the parent and its subsidiary] hereinafter referred to as the "Group" for the quarter and nine months ended December 31, 2023, which are included in the accompanying 'Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2023', (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:
  - Jyot International Marketing Limited (Parent Company)
  - Efficient Tie-up Private Limited (Subsidiary Company)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



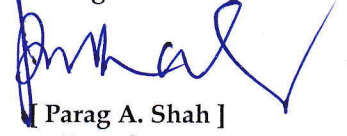


6. The consolidated unaudited financial results includes the interim financial information of 1 subsidiary which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs.0.03 Lakhs and Rs. 2.70, total profit after tax and total comprehensive income of Rs. - 0.95 Lakhs and Rs. - 0.33 Lakhs for the quarter ended December 31, 2023 and for the period from April 01, 2023 to December 31, 2023, respectively, as considered in the consolidated unaudited financial results. Based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

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

Place : Ahmedabad  
Date : 13/02/2024

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



[ Parag A. Shah ]  
Proprietor  
Membership No.-47713

UDIN - 24047713BKEASF5237

