

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

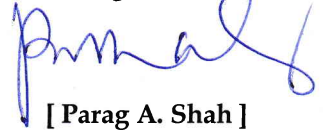
We have reviewed the unaudited standalone financial results of Jyot International Marketing Limited (the "Company") for the quarter and six months ended September 30, 2020 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2020', 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 : 10/11/2020

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



[ Parag A. Shah ]  
Proprietor

Membership No.- 047713  
UDIN: 20047713AAAABG5091



# 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 30-09-2020

SR NO	PARTICULARS	Standalone (₹ Lakhs)					
		Quarter Ended			Half Year		Year Ended
		30-09-2020 (Unaudited) QUARTERLY	30-06-2020 (Unaudited) QUARTERLY	30-09-2019 (Unaudited) QUARTERLY	30-09-2020 (Unaudited) HALF YEARLY	30-09-2019 (Unaudited) HALF YEARLY	31-03-2020 (Audited) YEARLY
1	<b>Income</b>						
	Revenue from operations	32.06	-	6.31	32.06	30.20	81.00
	Other income	-	0.23	-	0.23	-	7.15
	<b>Total income</b>	<b>32.06</b>	<b>0.23</b>	<b>6.31</b>	<b>32.29</b>	<b>30.20</b>	<b>88.15</b>
2	<b>Expenses</b>						
(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	0.75	0.59	1.35	1.34	2.70	4.20
(e)	Finance costs	22.73	-	4.87	22.73	22.18	43.92
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
(ff)	Other Expenses	7.98	0.01	0.05	7.99	3.05	39.09
	<b>Total expenses</b>	<b>31.45</b>	<b>0.60</b>	<b>6.27</b>	<b>32.05</b>	<b>27.93</b>	<b>87.21</b>
3	<b>Total profit before exceptional items and tax</b>	<b>0.61</b>	<b>(0.37)</b>	<b>0.04</b>	<b>0.24</b>	<b>2.27</b>	<b>0.94</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Total profit before tax</b>	<b>0.61</b>	<b>(0.37)</b>	<b>0.04</b>	<b>0.24</b>	<b>2.27</b>	<b>0.94</b>
7	<b>Tax expense</b>						
8	Current tax	0.08	-	-	0.08	-	0.25
9	Deferred tax	-	-	-	-	-	-
10	<b>Total tax expenses</b>	<b>0.08</b>	<b>-</b>	<b>-</b>	<b>0.08</b>	<b>-</b>	<b>0.25</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
14	<b>Net Profit Loss for the period from continuing operations</b>	<b>0.53</b>	<b>(0.37)</b>	<b>0.04</b>	<b>0.16</b>	<b>2.27</b>	<b>0.70</b>
15	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
16	Tax expense of discontinued operations	-	-	-	-	-	-
17	<b>Net profit (loss) from discontinued operation after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
18	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
19	<b>Total profit (loss) for period</b>	<b>0.53</b>	<b>(0.37)</b>	<b>0.04</b>	<b>0.16</b>	<b>2.27</b>	<b>0.70</b>
20	Other comprehensive income net of taxes	-	-	-	-	-	-
21	<b>Total Comprehensive Income for the period</b>	<b>0.53</b>	<b>(0.37)</b>	<b>0.04</b>	<b>0.16</b>	<b>2.27</b>	<b>0.70</b>
22	<b>Total profit or loss, attributable to</b>	<b>0.53</b>	<b>(0.37)</b>	<b>0.04</b>	<b>0.16</b>	<b>2.27</b>	<b>0.70</b>
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
23	<b>Total Comprehensive income for the period attributable to</b>						
	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	<b>Details of equity share capital</b>						
	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	<b>Details of debt securities</b>						
	Paid-up debt capital	-	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-	-
26	<b>Earnings per share</b>						
i	<b>Earnings per equity share for continuing operations</b>						
	Basic earnings (loss) per share from continuing operations	0.01	0.01	0.01	0.01	0.01	0.01
	Diluted earnings (loss) per share from continuing operations	0.01	0.01	0.01	0.01	0.01	0.01
ii	<b>Earnings per equity share for discontinued operations</b>						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
27	<b>Disclosure of notes on financial results</b>						

**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 10th November, 2020. The statutory auditors have carried out a limited review of the results for the Quarter & Half Year Ended September 30, 2020 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: 10-11-2020

Place: Ahmedabad

For and on behalf of the Board of Directors  
JYOT INTERNATIONAL MARKETING LIMITED

*Jyoti Shah*  
Jyoti 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 2020	As at 31st March 2020
	Unaudited	Audited
<b>A) Assets</b>		
<b>Non Current Assets</b>		
Property Plant and Equipement		
Capital Work In Progress		
Other Intangible Assets		
Intangible assets under Development		
Financial Assets	-	-
i) Investment	104.09	104.09
ii) Loan		
iii) Other Financial Assets		
Deferred Tax Assets (net)	-	-
Other non current Assets		
<b>Total Non Current Assets</b>	<b>104.09</b>	<b>104.09</b>
<b>Current Assets</b>		
Inventories/WIP		
Financial Assets		
i) Trade Receivable	40.18	40.18
ii) Cash and Cash Equivalents	4.05	0.72
iii) Bank Balance other than (ii)above		
iv) Other Financial Assets	1,925.38	1,906.42
Other Current Assets	14.91	14.91
<b>Total Current Assets</b>	<b>1,984.52</b>	<b>1,962.23</b>
<b>Total Assets</b>	<b>2,088.61</b>	<b>2,066.32</b>
<b>B) Equity and Liabilities</b>		
Equity Share Capital	312.19	312.19
Other Equity	58.39	58.23
<b>Total Equity</b>	<b>370.58</b>	<b>370.42</b>
<b>Non Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	1,691.3	1,672.84
Defered Tax Liabilities	0.24	0.24
<b>Total Non Current Liabilities</b>	<b>1,691.56</b>	<b>1,673.09</b>
<b>Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables	7.35	6.72
iii) Other Financial Liabilities		
Provisions	0.33	0.25
Other Current Liabilities	18.79	15.85
<b>Total Current Liabilities</b>	<b>26.47</b>	<b>22.81</b>
<b>Total Equity and Liabilities</b>	<b>2,088.61</b>	<b>2,066.32</b>



**JYOT INTERNATIONAL MARKETING LIMITED**

CIN: L65910GJ1989PLC012064

**Regd. Off: Room No. 1, 1, Pandurang Society Judges Bungalow Road, Bodakdev Ahmedabad  
Ahmedabad GJ 380054 IN  
Standalone Cashflow**

Amount (Rs. In Lakhs)

	Particulars	Half Year Ended	Year Ended
		30th September 2020	31st March 2020
<b>A)</b>	<b>Cash Flow from Operating Activities</b>		
	Net profit before tax	0.94	9.20
	Adjustment for:		
	Depreciation		
	Other non cash income		
	Change in fair value of financial assets fair value through OCI		
	Finance Expense		
	Provision for tax		
	<b>Operating Profit before working capital changes</b>		
	Adjustment for changes in working capital:		
	(Decrease)/ Increase in trade payables, current liabilities & provisions	-7.31	-6.73
	(Increase) / Decrease in loans and advances		-174.27
	(Increase) / Decrease in inventory		
	(Increase) / Decrease in other financial assets	-81.78	
	(Increase) / Decrease in other current assets	61.10	-74.15
	(Decrease) / Increase in trade receivables		40.50
	(Increase) / Decrease in Provision for tax		
	(Decrease) / Increase in Borrowing		
	Direct Taxes Paid		-2.31
	<b>Net Cash from Operating Activities</b>	<b>-27.05</b>	<b>-207.76</b>
<b>B)</b>	<b>Cash Flow from Investing Activities</b>		
	Decrease / (Increase) in margin money and deposits		
	Decrease / (Increase) in Investment		
	Decrease / (Increase) in Fixe Assets		
	Long Term Loan and advances		
	Interest received		
	<b>Net Cash from Investing Activities</b>		
<b>C)</b>	<b>Cash Flow from Financing Activities</b>		
	Proceeds (repayment) from short term borrowings	65.13	221.95
	Proceeds (repayment) from other Equity	-53.44	
	Interest expenses		
	<b>Net Cash from Financing Activities</b>	<b>11.69</b>	<b>221.95</b>
	Net increase in Cash & Cash equivalents	-15.36	14.19
	Opening cash & cash equivalents	16.08	1.89
	<b>Cash &amp; Cash equivalents as at the end of the year</b>	<b>0.72</b>	<b>16.08</b>

Date: 10-11-2020  
Place : Ahmedabad

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

  
**JAYESH NARENDRAKUMAR 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, 2020, which are included in the accompanying 'Unaudited Consolidated Financial Results for the Quarter and Six Months Ended September 30, 2020', 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.



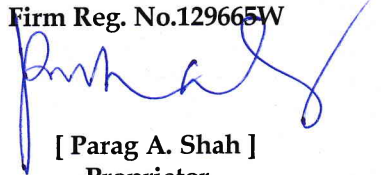


The consolidated unaudited financial results includes the interim financial information of 1 subsidiary which have not been reviewed by their auditors, whose interim financial information reflect total assets of Rs. 1059.46 lakhs and net assets of Rs. 1056.91 lakhs as at September 30, 2020 and total revenue of Rs. Nil and Rs. 3.93 lakhs, total net profit /loss after tax and total comprehensive income of Rs. Nil and Rs. 3.83 lakhs for the quarter ended September 30, 2020 and for the period from April 01, 2020 to September 30, 2020, respectively, and cash flows (net) of Rs. 3.83 lakhs for the period from April 01, 2020 to September 30, 2020, 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 : 10/11/2020

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



[ Parag A. Shah ]  
Proprietor

Membership No.- 047713  
UDIN: 20047713AAAABH7782



**JYOT INTERNATIONAL MARKETING LIMITED**

CIN: L65910G1989PLC012064

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

**Statement of Consolidated Unaudited Financial Results for the Quarter and Half year Ended 30-09-2020**

SR NO	PARTICULARS	Consolidated ( Lakhs)					
		Quarter Ended			Half Year		Year Ended
		30-09-2020 (Unaudited)	30-06-2020 (Unaudited)	30-09-2019 (Unaudited)	30-09-2020 (Unaudited)	30-09-2019 (Unaudited)	31-03-2020 (Audited)
	QUARTERLY	QUARTERLY	QUARTERLY	HALF YEARLY	HALF YEARLY	YEARLY	
<b>1</b>	<b>Income</b>						
	Revenue from operations	32.06	-	6.31	32.06	30.20	81.00
	Other income	3.93	0.23	-	4.16	-	11.08
	<b>Total income</b>	<b>35.99</b>	<b>0.23</b>	<b>6.31</b>	<b>36.22</b>	<b>30.20</b>	<b>92.08</b>
<b>2</b>	<b>Expenses</b>						
(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	0.83	0.59	1.35	1.42	2.70	4.68
(e)	Finance costs	22.73	-	4.87	22.73	22.18	43.92
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
(f)	Other Expenses	8.00	0.01	0.05	8.01	3.05	34.28
	<b>Total expenses</b>	<b>31.55</b>	<b>0.60</b>	<b>6.27</b>	<b>32.15</b>	<b>27.93</b>	<b>87.88</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>4.44</b>	<b>(0.37)</b>	<b>0.04</b>	<b>4.07</b>	<b>2.27</b>	<b>4.19</b>
<b>4</b>	<b>Exceptional items</b>						
<b>5</b>	<b>Total profit before tax</b>	<b>4.44</b>	<b>(0.37)</b>	<b>0.04</b>	<b>4.07</b>	<b>2.27</b>	<b>4.19</b>
<b>7</b>	<b>Tax expense</b>						
<b>8</b>	Current tax	0.08	-	-	0.08	-	0.25
<b>9</b>	Deferred tax	-	-	-	-	-	-
<b>10</b>	<b>Total tax expenses</b>	<b>0.08</b>	<b>-</b>	<b>-</b>	<b>0.08</b>	<b>-</b>	<b>0.25</b>
<b>11</b>	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>4.36</b>	<b>(0.37)</b>	<b>0.04</b>	<b>3.99</b>	<b>2.27</b>	<b>3.95</b>
<b>15</b>	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
<b>16</b>	Tax expense of discontinued operations	-	-	-	-	-	-
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18</b>	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
<b>19</b>	<b>Total profit (loss) for period</b>	<b>4.36</b>	<b>(0.37)</b>	<b>0.04</b>	<b>3.99</b>	<b>2.27</b>	<b>3.95</b>
<b>20</b>	Other comprehensive income net of taxes	-	-	-	-	-	-
<b>21</b>	<b>Total Comprehensive Income for the period</b>	<b>4.36</b>	<b>(0.37)</b>	<b>0.04</b>	<b>3.99</b>	<b>2.27</b>	<b>3.95</b>
<b>22</b>	<b>Total profit or loss, attributable to</b>	<b>4.36</b>	<b>(0.37)</b>	<b>0.04</b>	<b>3.99</b>	<b>2.27</b>	<b>3.95</b>
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
<b>23</b>	<b>Total Comprehensive income for the period attributable to</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
<b>24</b>	<b>Details of equity share capital</b>						
	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
<b>25</b>	<b>Details of debt securities</b>						
	Paid-up debt capital	-	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-	-
<b>26</b>	<b>Earnings per share</b>						
<b>i</b>	<b>Earnings per equity share for continuing operations</b>						
	Basic earnings (loss) per share from continuing operations	0.01	0.01	0.01	0.01	0.01	0.01
	Diluted earnings (loss) per share from continuing operations	0.01	0.01	0.01	0.01	0.01	0.01
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
<b>ii</b>	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
<b>27</b>	<b>Disclosure of notes on financial results</b>						

**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 10th November 2020. The statutory auditors have carried out a limited review of the results for the quarter and Half year ended September 30, 2020 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: 10.11.2020  
Place: Ahmedabad

For and on behalf of the Board of Directors  
JYOT INTERNATIONAL MARKETING LIMITED

*(Signature)*  
KALESH NARENDRAKUMAR SHAH  
Managing Director DIN: 03548968



# JYOT INTERNATIONAL MARKETING LIMITED

CIN: L65910GJ1989PLC012064

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

## Consolidated Statement Of Assets and Liability

(' In Lacs)

Particulars	Consolidated	
	As at 30th September 2020	As at 31st March 2020
	Unaudited	Audited
<b>A) Assets</b>		
<b>Non Current Assets</b>		
Property Plant and Equipment		
Capital Work In Progress		
Other Intangible Assets		
Intangible assets under Development		
Financial Assets		
i) Investment	579.58	579.59
ii) Loan		
iii) Other Financial Assets		
Deferred Tax Assets (net)		
Other non current Assets		
<b>Total Non Current Assets</b>	<b>579.58</b>	<b>579.59</b>
<b>Current Assets</b>		
Inventories/WIP		
Financial Assets		
i) Trade Receivable	40.18	40.18
ii) Cash and Cash Equivalents	29.01	21.85
iii) Bank Balance other than (ii)above		
iv) Other Financial Assets	2,463.49	2,444.53
Other Current Assets	14.91	14.91
<b>Total Current Assets</b>	<b>2,547.59</b>	<b>2,521.47</b>
<b>Total Assets</b>	<b>3,127.17</b>	<b>3,101.06</b>
<b>B) Equity and Liabilities</b>		
Equity Share Capital	312.19	312.19
Other Equity	1,094.41	1,090.42
<b>Total Equity</b>	<b>1,406.60</b>	<b>1,402.61</b>
<b>Non Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	1,693.53	1,675.06
Defered Tax Liabilities	0.24	0.24
<b>Total Non Current Liabilities</b>	<b>1,693.78</b>	<b>1,675.30</b>
<b>Current Liabilities</b>		
Financial Liabilities		
i) Borrowings		
ii) Trade Payables	7.35	6.72
iii) Other Financial Liabilities		
Provisions	0.33	0.25
Other Current Liabilities	19.11	16.18
<b>Total Current Liabilities</b>	<b>26.79</b>	<b>23.15</b>
<b>Total Equity and Liabilities</b>	<b>3,127.17</b>	<b>3,101.06</b>





**JYOT INTERNATIONAL MARKETING LIMITED**

CIN: L65910GJ1989PLC012064

Regd. Off: Room No. 1, 1, Pandurang Society Judges Bungalow Road, Bodakdev Ahmedabad  
Ahmedabad GJ 380054 IN

**Consolidated Cashflow**

Amount (Rs. In Lakhs)

	Particulars	Half Year Ended	Year Ended
		30th September 2020	31st March 2020
<b>A)</b>	<b>Cash Flow from Operating Activities</b>		
	Net profit before tax	4.07	4.19
	Adjustment for:		
	Depreciation		
	Other non cash income		
	Change in fair value of financial assets fair value through OCI		
	Finance Expense		
	Provision for tax		
	<b>Operating Profit before working capital changes</b>	<b>4.07</b>	<b>4.19</b>
	Adjustment for changes in working capital:		
	(Decrease)/ Increase in trade payables, current liabilities & provisions	3.64	-10.03
	(Increase) / Decrease in loans and advances		-
	(Increase) / Decrease in inventory		
	(Increase) / Decrease in other financial assets	-18.96	-65.39
	(Increase) / Decrease in other current assets	-	61.10
	(Decrease) / Increase in trade receivables		-
	(Increase) / Decrease in Provision for tax		
	(Decrease) / Increase in Borrowing		
	Direct Taxes Paid		-
	<b>Net Cash from Operating Activities</b>	<b>-15.32</b>	<b>-14.32</b>
<b>B)</b>	<b>Cash Flow from Investing Activities</b>		
	Decrease / (Increase) in margin money and deposits		
	Decrease / (Increase) in Investment		
	Decrease / (Increase) in Fixe Assets		
	Long Term Loan and advances		
	Interest received		
	<b>Net Cash from Investing Activities</b>		
<b>C)</b>	<b>Cash Flow from Financing Activities</b>		
	Proceeds (repayment) from short term borrowings	18.47	67.34
	Proceeds (repayment) from other Equity	-	-53.44
	Interest expenses		
	<b>Net Cash from Financing Activities</b>	<b>18.47</b>	<b>13.90</b>
	Net increase in Cash & Cash equivalents	7.16	3.77
	Opening cash & cash equivalents	21.85	18.07
	<b>Cash &amp; Cash equivalents as at the end of the</b>	<b>29.01</b>	<b>21.85</b>

Date: 10-11-2020  
Place : Ahmedabad

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

  
**JAYESH NARENDRAKUMAR SHAH**  
 Managing Director  
 DIN: 03548968