

JYOT INTERNATIONAL MARKETING LIMITED

Registered Office: 1, 1, Pandurang Society, Opposite WIAA Institute, Judges Bungalow Road,
Bodakdev, Ahmedabad. Gujarat – 380 054 Email: jyotimtd@gmail.com ,
CIN: L65910GJ1989PLC012064, Mo.9099946908, Web. www.jyotinternationalmarketing.co.in

Date: August 13, 2024

To,
BSE LIMITED,
P.J. Towers,
Dalal Street,
Mumbai-400001, Maharashtra

Sub.: Outcome of 2nd (02/2024-25) Board Meeting
BSE Scrip Code: 542544

Dear Sir/Madam,

This is to inform you under Regulation 30, 33 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on **Tuesday, August 13, 2024** and the said meeting commenced at 06.00 p.m. and concluded at 06.35 p.m. In that meeting the Board has decided the following matters:

1. Considered and approved un-audited Standalone and Consolidated Financial Results of the Company for the **Quarter ended on June 30, 2024** along with limited review report as per regulation 33 of SEBI (LODR) 2015 regulations.
2. Considered and accepted the resignation of M/s. Parag A. Shah & Co., Chartered Accountants (FRN: 129665W), Ahmedabad from the office of Statutory Auditor of the Company w.e.f. August 13, 2024.

The details as required for Resignation of Statutory Auditor of the Company under Regulation 30 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/20231720 dated July 11, 2023 and SEBI Circular SEBI/HO/CFD/CFD- PoD-UP/CIR/P12023/123 dated July 13, 2023 are given in the enclosed **Annexure-I**.

3. Considered and Recommended the Appointment of M/s. Labadiya & Mehta, Chartered Accountants (FRN: 125591W), Ahmedabad as Statutory Auditor of the Company w.e.f. August 13, 2024 to fill in the Casual Vacancy caused due to the resignation of M/s. Parag A. Shah & Co., Chartered Accountants (FRN: 129665W), subject to approval of shareholders.

The details as required for Appointment of Statutory Auditor of the Company under Regulation 30 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/20231720 dated July 11, 2023 and SEBI Circular SEBI/HO/CFD/CFD- PoD-UP/CIR/P12023/123 dated July 13, 2023 are given in the enclosed **Annexure-II**.

Kindly take the same in your record.

Thanking you,

Yours faithfully,

For, JYOT INTERNATIONAL MARKETING LIMITED


JAYESH N. SHAH
MANAGING DIRECTOR
DIN: 03548968



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, Mo.9099946908, Web. www.jyotinternationalmarketing.co.in

Annexure-I

The Details as required for Resignation of Statutory Auditor of the Company under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/CFD- PoD-1/P/CIR/P/2023/123 dated July 13, 2023 are given as below:

Sr. No.	Particulars	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Resignation of M/s Parag A. Shah & Co., chartered accountants (FRN: 129665W) from the office of Statutory Auditor of the Company.
2.	Date of appointment/cessation (as applicable) & term of appointment;	Resignation of M/s Parag A. Shah & Co., Chartered Accountants shall be effective from August 13, 2024.
3.	Brief Profile (in case of appointment);	Not Applicable
4.	Disclosure of relationships between directors (in case of appointment of a director);	Not Applicable
5.	Copy of Resignation Letter	As Attached herewith

For, JYOT INTERNATIONAL MARKETING LIMITED


REG.NO.: 12064
JAYESH N. SHAH
MANAGING DIRECTOR
DIN: 03548968


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, Mo.9099946908, Web. www.jyotinternationalmarketing.co.in

Annexure-II

The Details as required for Appointment of Statutory Auditor of the Company under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/CFD- PoD-1/P/CIR/P/2023/123 dated July 13, 2023 are given as below:

Sr. No.	Particulars	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of M/s. Labadiya & Mehta, Chartered Accountants (FRN: 125591W) as Statutory Auditor of the Company w.e.f. August 13, 2024 for the period of 5 years to fill in the Casual Vacancy caused due to the resignation of M/s. Parag A. Shah & Co., Chartered Accountants (FRN: 129665W), subject to approval by the members of the Company in their ensuing General Meeting
2.	Date of appointment and terms of appointment;	The Board on the recommendation of the Audit Committee and Nomination & Remuneration Committee at its meeting held on August 13, 2024 has appointed M/s. Labadiya & Mehta, Chartered Accountants (FRN: 125591W) appointed M/s. Labadiya & Mehta, Chartered Accountants (FRN: 125591W) as Statutory Auditor of the Company w.e.f. August 13, 2024 for the period of 5 years to fill in the Casual Vacancy caused due to the resignation of M/s. Parag A. Shah & Co., Chartered Accountants (FRN: 129665W), subject to approval by the members of the Company in their ensuing General Meeting
3.	Brief Profile (in case of appointment);	M/s. Labadiya & Mehta, Chartered Accountants (FRN: 125591W) is an expert in the field of SEBI Regulatory Compliance services. M/s. Labadiya & Mehta, Chartered Accountants (FRN: 125591W) provides all the Chartered Accounting Services, Financial and Consultancy Services, Internal Auditing Services, Statutory Auditing Services, Business Process Outsourcing Services, Tax Litigation Services and GST Consultancy.
4.	Disclosure of relationships between directors (in case of appointment of a director);	Not Applicable

For, JYOT INTERNATIONAL MARKETING LIMITED


JAYESH N. SHAH
MANAGING DIRECTOR
DIN: 03548968

Jyot Internation Marketing Limited

CIN: L65910GJ1989PLC012064

Room No # 1, 1, Pandugrang Society, Judges Bunglow Road, Bodakdev, Ahmedabad - 380 054
Statement of Consolidate Unaudited Financial Results for the Quarter Ended 30-06-2024

SR NO	PARTICULARS	Consolidated (Rs. Lakhs)			
		Quarter Ended			Year Ended
		30-06-2024 (Unaudited)	31-03-2024 (Audited)	30-06-2023 (Unaudited)	31-03-2024 (Audited)
1	Income				
	Revenue from operations	144.38	124.53	90.99	411.45
	Other income	25.80	23.99	20.97	88.80
	Total income	170.18	148.52	111.96	500.25
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	1.91	1.37	0.54	6.26
(e)	Finance costs	119.44	103.10	82.94	361.72
(f)	Depreciation, depletion and amortisation expense	-	-	-	-
(f)	Other Expenses	36.28	186.92	26.29	258.84
	Total expenses	157.63	291.38	109.77	626.82
3	Total profit before exceptional items and tax	12.56	(142.86)	2.19	(126.56)
4	Exceptional items	-	-	-	-
5	Total profit before tax	12.56	(142.86)	2.19	(126.56)
7	Tax expense				
8	Current tax	2.00	4.31	0.55	8.50
9	Deferred tax	-	-	-	-
10	Income tax Provision for Earlier Year	-	-	-	13.83
11	Excess provision of Income tax of earlier year written Back	-	(0.08)	-	(0.09)
12	Total tax expenses	2.00	4.23	0.55	22.24
13	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	10.56	(147.09)	1.64	(148.82)
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	10.56	(147.09)	1.64	(148.82)
20	Other comprehensive income net of taxes	-	-	-	-
21	Total Comprehensive Income for the period				
22	Total profit or loss, attributable to				
	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
	Face value of equity share capital	-	-	-	-
25	Details of debt securities				
	Paid-up debt capital	-	-	-	-
	Face value of debt securities	-	-	-	-
26	Earnings per share	0.34	(4.71)	0.05	(4.77)
	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	0.34	(4.71)	0.05	(4.77)
	Diluted earnings (loss) per share from continuing operations	0.34	(4.71)	0.05	(4.77)

Notes:

- The above results were reviewed by Audit Committee and taken on record by the Board of Directors at its meeting held on 13th August, 2024
- The Audited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended and in the format as prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015. The financial information presented above is extracted from and is harmonized to conform with the Audited Financial Statements.
- The Audited Financial Results of the Company are available on Company's website and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed.
- During the quarter ended 30 June, 2024, 0 complaints was received and 0 complaint for last quarter attended and closed.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.

Date: 13/08/2024
Place: Ahmedabad

For and on behalf of the Board of Directors
For, Jyot International Marketing Limited


REG. NO.: 012064
Jayesh Shah (Managing Director)
DIN: 03548968



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

We have reviewed the accompanying statement of Unaudited Consolidated financial results of Jyot International Marketing Limited (the "Company") and its subsidiary, for the quarter ended 30th June 2024 attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended.

The preparation of the statement 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 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 is the responsibility of the company management and has been approved by the Board of Directors of the Company. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India 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**

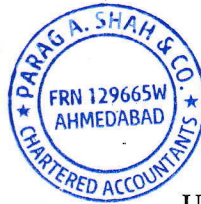
Based on our review conducted and procedures performed as stated in paragraph above and based on the consideration of the review of auditor referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian



Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial results of 1 subsidiary, included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. Nil, total net Loss of Rs. 1.19 Lakhs and total comprehensive Loss of Rs. 1.19 Lakhs for the quarter ended June 30, 2024 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 :13/08/2024



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


[Parag A. Shah]
Proprietor

Membership No.- 047713

UDIN: 24047713BKEATN1489



PARAG A. SHAH & CO.
CHARTERED ACCOUNTANTS

Date: August 13, 2024

To
The Board of Directors,
Jyot International Marketing Limited,
Room No. 1, 1, Pandurang Society,
Judges Bungalow Road, Bodakdev,
Ahmedabad-380054, Gujarat,

Sub: Resignation from the office of Statutory Auditors of the Company

Dear Sir,

We refer to our appointment as the statutory auditors of Jyot International Marketing Limited, ('the Company') to hold the office for a period of 5 years until the conclusion of Annual General Meeting to be held in the year 2024.

We have completed our statutory audit in respect of financial statements for the year ended March 31, 2024 and issued the reports related to audit of standalone and consolidated financial statements on May 30, 2024 and further we will also issue limited review report for the quarter ended on June 30, 2024 in compliance of para 6(A)(ii) of SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Due to my severe health and age constraints, I am unable to devote my time and attention to my various assignments to perform the audit work and duties of Statutory Auditor of your Company. I would therefore tender my resignation as a Statutory Auditor of your Company w.e.f. August 13, 2024.

Accordingly, please accept my resignation as Statutory Auditors of the company with effect from August 13, 2024.

As per the requirement of the Companies Act, 2013, we shall be forwarding the copy of ADT-3 as once the same get filed with ROC, in due course.

We kindly request the Audit Committee and Board of Directors to accept our resignation with immediate effect from August 13, 2024 and take the necessary steps to appoint a new auditor in accordance with the regulatory requirements.

We place on record our sincere thanks to the Company and the entire team for extending cooperation and support during our entire term.

Please find attached in Annexure A, the information to be obtained by the Company from the auditors for the resignation as required by SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Thanking You,

Yours Faithfully,
For, M/S. PARAG A. SHAH & CO.
CHARTERED ACCOUNTANTS
FRN: 129665W

CA PARAG A. SHAH
PROPRIETOR
M. NO.: 047713



A-7/230, Royal Enclave, Near Asopalav Bungalows, Sarkhej-Gandhinagar Highway, Thaltej, Ahmedabad-380 059.
Phone : 079-26850978 (M) 09824021273 (E-mail) pashahca@yahoo.com



FORMAT OF INFORMATION TO BE OBTAINED FROM THE STATUTORY AUDITOR UPON RESIGNATION

1.	Name of the listed entity/ material subsidiary	Jyot International Marketing Limited
2.	Details of the statutory auditor:	
	a. Name:	Parag A. Shah & Co.
	b. Address:	A-7, 230, Royal Enclave, Near Asopalav Bunglow, Sarkhej-Gandhinagar Highway, Thaltej, Ahmedabad-380059, Gujarat.
	c. Phone Number:	+91 98240 21273
	d. Email:	pashahca@yahoo.com
3.	Details of association with the listed entity/ material subsidiary:	
	a. Date on which the statutory auditor was appointed:	December 30, 2020
	b. Date on which the term of the statutory auditor was scheduled to expire:	The term of Statutory Auditor was going to expire on Annual General Meeting of the Company to be held in the year 2024.
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	We have issued a Limited Review Report for the period ended on June 30, 2024 on August 13, 2024.
4.	Detailed reasons for resignation:	Due to my severe health and age constraints, I am unable to devote my time and attention to my various assignments to perform the audit work and duties of Statutory Auditor of your Company. I would therefore tender my resignation as a Statutory Auditor of your Company w.e.f. August 13, 2024.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not applicable
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	
	a. <i>Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.</i>	Not applicable
	b. <i>Whether the lack of information would have significant impact on the financial statements/results.</i>	Not applicable
	c. <i>Whether the auditor has performed</i>	Not applicable





	<i>alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)</i>	
	<i>d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.</i>	Not applicable
7.	Any other facts relevant to the resignation:	Not applicable

Declaration

1. I/ We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. I/ We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

For, M/S. PARAG A. SHAH & CO.
CHARTERED ACCOUNTANTS
FRN: 129665W

CA PARAG A. SHAH
PROPRIETOR
M. NO.: 047713

