Registered Office: Room No. 1, 1, Pandurang Society, Judges Bungalow Road,
Bodakdev, Ahmedabad, Gujarat, 380054
Email: jyotimltd@gmail.com CIN: L65910GJ1989PLC012064
Website: www.jyotinternationalmarketing.co.in | Phone No.: 9099946908

31st July, 2020

To,
The General Manager - Listing
Corporate Relationship Department
BSE Limited, Ground Floor,
P.J. Towers, Dalal Street,
Mumbai - 400001.

Scrip Code: 542544

Dear Sir/Madam,

Sub.:- Outcome of Board Meeting

With reference to above subject and in Compliance with the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company at its meeting held today, i.e. 31st July, 2020 at 11:00 A.M and concluded on 7:40 P.M. at its Registered Office, inter-alia, transacted the following businesses:

- 1) Considered, approved and adopted the standalone and consolidated Audited Financial Results for the Quarter and Year ended on 31st March, 2020 along with the Auditor's Report and Certificate for unmodified opinion Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.
- 2) Acceptance of Resignation of Mr. Kalubhai Vasudevbhai Kanazriya, Company Secretary and compliance officer of the Company.
- 3) Reviewed the business and operations of the company.
- 4) Any other business with the permission of Chair (a)Appointment of, Mr. Jayesh Shah (03548968) Managing Director as Compliance officer of the Company.

Please take the same on your records and oblige.

Thanking you.

Yours faithfully,

For Jyot International Marketing Limited

Jayesh Shah Managing Direct

(DIN: 03548968)

Registered Office: Room No. 1, 1, Pandurang Society, Judges Bungalow Road,
Bodakdev, Ahmedabad, Gujarat, 380054
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31st July, 2020

To,
The General Manager - Listing
Corporate Relationship Department
BSE Limited, Ground Floor,
P.J. Towers, Dalal Street,
Mumbai - 400001.

Scrip Code: 542544

Dear Sir/Madam,

Sub: Declaration in respect to Audit Report with unmodified opinion for the financial year 31st March 2020

In pursuant to clause 4.1 of SEBI circular No. CIR/CFD/CMD/56/2016 dated May, 27 2016 we hereby declare that the Statutory Auditors of the Company M/s. Parag A. Shah & Co., Chartered Accountants have issued the Audit report with unmodified opinion on the standalone and consolidated Financial results of the Company for the Financial Year ended on 31st March 2020 as per regulations 33(3)(d) of SEBI (LODR) Regulations, 2015.

You are requested to take note of the above.

Yours Faithfully

For Jyot International Marketing Limited

Priti Shah

Chief Financial Office

Paiti J-Sh



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Jyot International Marketing Limited

Report on the audit of Standalone Financial Results

Opinion

- 1. We have audited the standalone annual financial results of Jyot International Marketing Limited (hereinafter referred to as the 'Company") for the year ended March 31, 2020 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
- 2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:
 - (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 recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2020 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 there under, 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

4. These Standalone financial results 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 these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under 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



CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT Report on the audit of Standalone Financial Results Page 2 of 3

financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements 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 standalone financial results by the Directors of the Company, as aforesaid.

- 5. In preparing the standalone financial results, 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.
- 6. 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

- 7. Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.
- 8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the standalone financial results, 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. (Refer paragraph 11 below)
 - 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 standalone financial results 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT Report on the audit of Standalone Financial Results Page 3 of 3

9. We communicate with those charged with governance of the Company 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

- 10. The standalone financial results regarding the figures for the quarter ended March 31, 2020, which are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year which were not subject to limited review done by us.
- 11. The standalone annual financial results dealt with by this report has been prepared for the express purpose of filing with Bombay Stock Exchange (BSE). These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2020 on which we issued an unmodified audit opinion vide our report dated 31st July,2020.

Place : Ahmedabad Date : 31st July, 2020 For, Parag A. Shah & Co. Chartered Accountants Firm Reg. No.129665W/

[Parag A. Shah]
PROPRIETOR
Membership No.047713

UDIN: 20047713AAAAAQ3428



CIN:L65910GJ1989PLC012064

Reg. Off: Room No. 1, 1, Pandurang Society Judges Bungalow Road, Bodakdev Ahmedabad Ahmedabad GJ 380054 Email id: jyotimltd@gmail.com| Website: www.jyotinternationalmarketing.co.in| Phone no. 9099946908

(Rs. in Lakhs)

Statement of Audited Standalone Results for the Quarter and Year ended March 31, 2020

		Standalone							
Sr. No.	Particulars	Quarter Ended Year Ended							
		(31/03/2020) (Audited)	(31/12/2019) (Unaudited)	(31/03/2019) (Audited)	(31/03/2020) (Audited)	(31/03/2019) (Audited)			
1	Income	100		25.72	81.00	120.81			
	(a) Revenue From Operations	39.58	11.22	25.72	7.15	5.48			
	(b) Other income	7.15	0.00	0.00	88.15	126.29			
	Total Income (a+b)	46.73	11.22	25.72	88.13	120.23			
2	Expenses 0.00 0.00 0.00 0.00 0.00								
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00			
	(b) Purchase of stock-in-trade	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			
	(d) Employee benefits expense	1.10	0.40	1.45	4.20				
	(e) Finance Cost	16.09	5.65	22.89	43.92	108.30			
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00			
	(g) Other expenses	35.94	0.10	0.17	39.09	2.92			
		53.13	6.15	24.51	87.21	117.09			
	Total expenses								
3	Profit / (Loss) from Operations before exceptional and tax (1-2)	(6.40	5.07	1.21	0.94	9.20			
4	Less: Exceptional items	0.00	0.00	0.00	0.00	0.00			
5	Profit / (Loss) before tax (3-4)	(6.40	5.07	1.21	0.94	9.20			
6	Tax expense	0.25	0.00	0.00	0.25	2.31			
	- Current Tax - Provision for taxation	0.00			0.00	0.00			
	- Deferred Tax	0.00	, 0.00						
7	Net Profit (Loss) after tax (5-6)	(6.64	5.07	1.21	0.70	6.89			
8				1	1				
	Items that will not be reclassified to Profit or Loss Remeasurement of defined benefits plans (net of tax)		0.00	0.00	0.00	0.0			
9	Total Comprehensive Income/(Loss) (after tax) for the period (9+10)	(6.6	4) 5.0	7 1.22	0.70	6.8			
1	Paid up Equity Share Capital (Face value of Re. 10/- each)	312.1	9 312.1	9 312.1	9 312.1	9 312.1			
1	Other Equity excluding revaluation reserve	0.0	0.0	0.0	0.0	0.0			
-						Т			
1	2 Earnings per equity share:				0 00	0.0			
	(1) Basic	0.0							
-	(2) Diluted	0.0	0.0	0.0	0.0	0.0			



Notes

The standalone Audited Financial Results for the Quarter and Year ended 31st March, 2020, have been reviewed and recommended by the Audit Committee and

- 1. Approved and taken on record by the Board of Directors at their respective meetings held on 31st July, 2020. The Statutory Auditors of the Company have carried out an audit for the year ended 31st March, 2020 and the Statutory Auditors have expressed an unmodified audit opinion thereon. The standalone 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.
- 2. The standalone Audited Financial Results of the Company are available on Company's website i.e. www.jyotinternationalmarketing.co.in and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed.
- 3. The Company is operating in single segment, so above results are for single segment only.
- 4. The figures of the quarter ended 31st March, 2020 are the balancing figures between Audited Figures in respect of the Full Financial year and the published year to date figures up to third quarter of the relevant financial year.
- 5. The management has assessed the potential impact of the COVID-19 on the Company. Based on the current assessment, the management is of the view that impact of COVID-19 on the operations of the Company and the carrying value of its assets and liabilities is not likely to be material for and up to March 31, 2020 and there has been no material change in the controls or processes followed in the closing of the financial statements and hence the necessary effects have been captured in the financial statements for the year 2019-2020.
- 6. Since the situation is rapidly evolving, its effect on the operations of the Company may be different from that estimated as at the date of these financial results. The Company will continue to closely monitor material changes in markets and future economic conditions.

Figures relating to the previous year / period have been regrouped / rearranged, wherever necessary, to make them comparable with those of the current year / period.

This communication is in compliance with the SEBI (Listing Obligations & Requirement) Regulations, 2015

Date: 31ST July 2020

Ahmedabad

For Jyot International Marketing Limited

Managing Director (DIN: 03548968

CIN:L65910GJ1989PLC012064

Reg. Off: Room No. 1, 1, Pandurang Society Judges Bungalow Road, Bodakdev Ahmedabad

Ahmedabad 380054 Email id: jyotimltd@gmail.com

Website: www.jyotinternationalmarketing.co.in| Phone no. 9099946908

Statement Of Assets and Liability

(Rs. In Lacs)

		Standa	Standalone			
	Particulars	As at 31st March, 2020 (Audited)	As at 31st March, 2019 (Audited)			
Assets						
on Current Assets						
Property Plant a	nd Equipement					
Capital Work In	Progress					
Other Intengible	Assets					
Intengible asset	s under Development					
Financial Assets		104.09	104.09			
i) Investment			1			
ii) Loan			- 1			
iii) Other Finan	cial Assets	-				
Deferred Tax Asse	ets (net)					
Other non curren						
O Carrot		104.09	104.09			
otal Non Current	Assets	104.03				
Current Assets						
Inventories						
Financial Assets			40.18			
i) Trade Recei	vahle	40.18	16.00			
ii) Cash and Ca	ash Equivalents	0.72	10.00			
iii) Cash and Ca	ice other than (ii)above		1 024 64			
iv) Other Fina	ncial Assets	1,906.42	70.01			
Other Current A		14.91				
		1,962.23	1,956.91			
Total Curent Asse	(S	2,066.32	2,061.00			
Total Assets						
B) Equity and Lia	abilities		312.19			
Equity Share Ca		312.1				
Other Equity	press.	58.2	3			
Total Equity		370.4	2 422.3			
Non Current Liab	ilities					
Financial Liabil		1,672.8	1,607.7			
i)Borrowings		0.2				
Defered Tax Li	at Linbilities	1,673.0	1,607.9			
Total Non Curren	it Liabilities					
Current Liabilitie Financial Liabi	e <u>s</u> lities					
i) Borrowing			72 16.			
ii) Trade Pay		6.	72 16.			
iii) Other Fir	nancial Liabilities		25 2.			
Provisions			23			
Other Current	Liabilities	15.	03			
Total Current Li		22.	The second secon			
Total Current Li	and Liabilities	2,066.	2,061.			

Date: 31/07/2020 Place : Ahmedabad By Order of the Board of Directors For, Jyot International Marketing Limited

Jayesh Shah

Managing Director DIN: 03548968

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)

		Year Ended	Year Ended
	Particulars	31st March 2020	31st March 2019
	Cash Flow from Operating Activities		9.20
	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		
	Operating Profit before working capital changes		
	· · · · · · · · · · · · · · · · · · ·		
	Adjustment for changes in working capital:	7.21	-6.73
	(Decrease)/ Increase in trade payables, current	-7.31	0.73
	liabilities & provisions		-174.27
	(Increase) / Decrease in loans and advances		
	(Increase) / Decrease in inventory	-81.78	
	(Increase) / Decrease in other financial assets	61.10	74.15
	(Increase) / Decrease in other current assets		40.50
	(Decrease) / Increase in trade receivables		
	(Increase) / Decrease in Provision for tax		
	(Decrease) / Increase in Borrowing	- A Control of the Co	-2.31
	Direct Taxes Paid	-27.0	-207.76
	Net Cash from Operating Activities	-27.0	5
	at Astistics		
B)	Cash Flow from Investing Activities		
	Decrease / (Increase) in margin money and deposits		
	Decrease / (Increase) in Investment		
	Decrease / (Increase) in Fixe Assets		
	Long Term Loan and advances		
1	Interest received		
-	Net Cash from Investing Activities		
1			
C	Cash Flow from Financing Activities		
	Proceeds (repayment) from short term	65.	13 221.9
-	borrowings Proceeds (repayment) from other Equity	-53.	44
-			
-	Interest expenses Net Cash from Financing Activities	11.	.69 221.9
-	Net Cash from Financing Activities		
-	Net increase in Cash & Cash equivalents	-15	.36 14.1
-	Net increase in Casil & Casil equivalents	16	.08
-	Opening cash & cash equivalents	0	.72 16.0
	Cash & Cash equivalents as at the end of the		

Date: 31-07-2020 Place : Ahmedabad By Order of the Board of Directors
For Jyot International Marketing Limited

Jayesh Shah

Managing Director (DIN: 03548968)



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Jyot International Marketing Limited

Report on the audit of Consolidated Financial Results

Opinion

- 1. We have audited the consolidated annual financial results of Jyot International Marketing Limited (hereinafter referred to as the 'Holding Company") and its subsidiary [Holding Company, its subsidiaries together referred to as "the Group"] for the year ended March 31, 2020 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended March 31, 2019, as reported in these financial results have been approved by the Holding Company's Board of Directors, but have not been subjected to review.
- 2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiary, the aforesaid consolidated financial results:
 - (i) include the annual financial results of the following entities:

Holding Company

(i) Jyot International Marketing Limited

Subsidiary Company

- (i) Efficient Tie-up Private Limited
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2020 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports is sufficient and appropriate to provide a basis for our opinion.



CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT Report on the audit of Consolidated Financial Results Page 2 of 4

Board of Directors' Responsibilities for the Consolidated Financial Results

- 4. These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and the consolidated statement of assets and liabilities and the consolidated statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated financial statements 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 consolidated financial results by the Directors of the Holding Company, as aforesaid.
- 5. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
- 6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

- 7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 consolidated financial results.
- 8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the consolidated financial results, 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 resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT Report on the audit of Consolidated Financial Results Page 3 of 4

- 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 Group and its joint ventures 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 consolidated financial results 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 Group and its joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
- 9. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results 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.
- 10. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- 11. We did not audit the financial statements of its subsidiary (i.e. Efficient Tie-up Private Limited) whose financial statements reflect total assets of Rs. 1055.63, as at 31st March, 2020, total revenue of Rs. 3.93 Lakhs, total comprehensive income (comprising of profit and other comprehensive income) of Rs. 3.25 Lakhs and net cash flows amounting to Rs. 2.22 Lakhs for the year ended on that date, as considered in the consolidated financial results.
- 12. Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.



CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT Report on the audit of Consolidated Financial Results Page 4 of 4

- 13. The consolidated financial results regarding the figures for the quarter ended March 31, 2020, which are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year which were not subject to limited review done by us.
- 14. The consolidated annual financial results dealt with by this report have been prepared for the express purpose of filing with Bombay Stock Exchange (BSE). These results are based on and should be read with the audited consolidated financial statements of the group for the year ended March 31, 2020 on which we have issued an unmodified audit opinion vide our report dated 31st July, 2020.

Place : Ahmedabad Date : 31st July, 2020 For,Parag A. Shah & Co. Chartered Accountants Firm Reg. No.129665W

[Parag A. Shah] PROPRIETOR Membership No.047713 UDIN: 20047713AAAAAAR6672



CIN:L65910GJ1989PLC012064

Reg. Off: Room No. 1, 1, Pandurang Society Judges Bungalow Road, Bodakdev Ahmedabad Ahmedabad GJ 380054 Email id: jyotimltd@gmail.com| Website: www.jyotinternationalmarketing.co.in| Phone no. 9099946908

(Rs. in Lakhs)

Statement of Audited Consolidated Results for the Quarter and Year ended March 31, 2020

		Consolidated							
sr.	Daniel Indian	Quarter Ended			Year Ended				
10.	Particulars	(31/03/2020) (Audited)	(31/12/2019) (Unaudited)	(31/03/2019) (Audited)	(31/03/2020) (Audited)	(31/03/2019) (Audited)			
1	Income								
	(a) Revenue From Operations	39.58	11.22	25.72	81.00	120.81			
	(b) Other income	8.13	0.98	0.53	11.08	7.59			
	Total Income (a+b)	47.71	12.20	26.25	92.07	128.40			
2	Expenses								
	(a) Cost of materials consumed	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			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00			
	(d) Employee benefits expense	1.22	0.52	1.97	4.68	7.95			
	(e) Finance Cost	16.09	5.65	22.89	43.92	108.30			
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00			
	(g) Other expenses	35.99	0.15	0.27	39.28	3.30			
	Total expenses	53.30	6.32	25.13	87.88	119.56			
3	Profit / (Loss) from Operations before exceptional and tax (1-2)	(5.59)	5.88	1.12	4.19	8.84			
4	Less: Exceptional items	0.00	0.00	0.00	0.00	0.00			
5	Profit / (Loss) before tax (3-4)	(5.59)	5.88	1.12	4.19	8.84			
6	Tax expense				1	1 22			
	- Current Tax - Provision for taxation	0.25	0.00	0.00	-	2.31			
	- Deferred Tax	0.00	0.00	0.00	0.00	0.00			
7	Net Profit (Loss) after tax (5-6)	(5.83) 5.88	1.12	3.95	6.53			
8	Other Comprehensive Income								
0	Items that will not be reclassified to Profit or Loss Remeasurement of defined benefits plans (net of tax)		0.00	0.00	0.00	0.00			
9	Total Comprehensive Income/(Loss) (after tax) for the period (9+10)	(5.83	5.88	1.12	3.95	6.5			
10	Paid up Equity Share Capital (Face value of Re. 10/- each)	312.19	312.19	312.19	312.19	312.1			
11	Other Equity excluding revaluation reserve	0.00	0.00	0.00	0.00	0.0			
77						1			
11									
12	Earnings per equity share:		# Y X 3 9 1 1 1 1 1						
	Earnings per equity share: (1) Basic (2) Diluted	0.00							



Notes

The consolidate Audited Financial Results for the Quarter and Year ended 31st March, 2020, have been reviewed and recommended by the Audit Committee and

- 1. Approved and taken on record by the Board of Directors at their respective meetings held on 31st July, 2020. The Statutory Auditors of the Company have carried out an audit for the year ended 31st March, 2020 and the Statutory Auditors have expressed an unmodified audit opinion thereon. The consolidated 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.
- 2. The consolidated Audited Financial Results of the Company are available on Company's website i.e. www.jyotinternationalmarketing.co.in and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed.
- 3. The Company is operating in single segment, so above results are for single segment only.
- 4. The figures of the quarter ended 31st March, 2020 are the balancing figures between Audited Figures in respect of the Full Financial year and the published year to date figures up to third quarter of the relevant financial year.
- 5. The management has assessed the potential impact of the COVID-19 on the Company. Based on the current assessment, the management is of the view that impact of COVID-19 on the operations of the Company and the carrying value of its assets and liabilities is not likely to be material for and up to March 31, 2020 and there has been no material change in the controls or processes followed in the closing of the financial statements and hence the necessary effects have been captured in the financial statements for the year 2019-2020.
- 6. Since the situation is rapidly evolving, its effect on the operations of the Company may be different from that estimated as at the date of these financial results. The Company will continue to closely monitor material changes in markets and future economic conditions.

Figures relating to the previous year / period have been regrouped / rearranged, wherever necessary, to make them comparable with those of the current year / period.

This communication is in compliance with the SEBI (Listing Obligations & Requirement) Regulations, 2015

Date: 31ST July 2020

Ahmedabad

For Jyot International Marketing Limited

Managing Director (DIN: 03548968

JYOT INTERNATIONAL MARKETING LIMITED CIN:L65910GJ1989PLC012064

Reg. Off: Room No. 1, 1, Pandurang Society Judges Bungalow Road, Bodakdev Ahmedabad Ahmedabad 380054 Email id: jyotimltd@gmail.com|

Website: www.jyotinternationalmarketing.co.in| Phone no. 9099946908

Statement Of Assets and Liability

(Rs. In Lacs)

	Consolidated			
Particulars	As at 31st March, 2020 (Audited)	As at 31st March, 2019 (Audited)		
) Assets				
on Current Assets				
Property Plant and Equipement				
Capital Work In Progress				
Other Intengible Assets				
Intengible assets under Development				
Financial Assets		579.59		
i) Investment	579.59	373.33		
ii) Loan	-			
iii) Other Financial Assets				
Deferred Tax Assets (net)		•		
Other non current Assets		-		
Total Non Current Assets	579.59	579.59		
Current Assets				
Inventories				
Financial Assets		40.10		
i) Trade Receivable	40.18	40.18		
ii) Cash and Cash Equivalents	21.85	18.07		
iii) Bank Balance other than (ii)above	-	0.070.44		
iv) Other Financial Assets	2,444.53			
Other Current Assets	14.91	76.01		
Total Curent Assets	2,521.47			
Total Assets	3,101.06	3,092.99		
B) Equity and Liabilities		212.16		
Equity Share Capital	312.19			
Other Equity	1,090.42			
Total Equity	1,402.61	1,451.86		
Non Current Liabilities				
Financial Liabilities	1,675.00	1,607.7		
i)Borrowings	0.24			
Defered Tax Liabilities Total Non Current Liabilities	1,675.3	0 1,607.9		
Current Liabilities				
Financial Liabilities				
i) Borrowings		16.7		
ii) Trade Payables	6.7	2 16.7		
iii) Other Financial Liabilities				
Provisions	0.2			
Other Current Liabilities	16.1			
Total Current Liabilities	23.1			
Total Equity and Liabilities	3,101.0	6 3,092.9		

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

Date: 31/07/2020 Place: Ahmedabad

lavesh Shah

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)

		Year Ended	Year Ended	
	Particulars	31st March 2020	31st March 2019	
A)	Cash Flow from Operating Activities			
	Net profit before tax	4.19	8.84	
	Adjustment for:			
	Depreciation			
	Other non cash income			
	Change in fair value of financial assets fair value			
	through OCI		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
	Finance Expense			
	Provision for tax			
	Operating Profit before working capital changes	4.19	8.84	
	Adjustment for changes in working capital:			
	(Decrease)/ Increase in trade payables, current	-10.03	-7.07	
	liabilities & provisions	20.00		
	(Increase) / Decrease in loans and advances		-175.77	
	(Increase) / Decrease in inventory		10 10 10 10 10 10 10 10 10 10 10 10 10 1	
	(Increase) / Decrease in other financial assets	-65.39		
	(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	
	Net Cash from Operating Activities	-14.32	-218.80	
B)	Cash Flow from Investing Activities	7		
	Decrease / (Increase) in margin money and			
	deposits			
	Decrease / (Increase) in Investment			
	Decrease / (Increase) in Fixe Assets			
	Long Term Loan and advances			
	Interest received			
	Net Cash from Investing Activities			
C)	Cash Flow from Financing Activities			
0	Proceeds (repayment) from short term			
	borrowings	67.34	221.95	
	Proceeds (repayment) from other Equity	-53.44	1	
	Interest expenses			
	Net Cash from Financing Activities	13.90	221.95	
	Net increase in Cash & Cash equivalents	3.7	7 11.99	
	Opening cash & cash equivalents	18.0		
	Cash & Cash equivalents as at the end of the	21.85		

Date: 31-07-2020 Place: Ahmedabad By Order of the Board of Directors
For Jyot International Marketing Limited

Jayesh Shah

Managing Director (DIN: 03548968)