

# 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

February 10, 2025

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

**Sub.: Outcome of 8<sup>th</sup> (08/2024-25) Board Meeting held on February 10, 2025**

**Ref.: Regulations 30, 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**BSE Scrip Code: 542544**

Dear Sir/Madam,

We wish to inform you that the Board of Directors of Jyot International Marketing Limited ("the Company") at its meeting held today viz. **Monday, February 10, 2025** has inter-alia, considered, adopted, taken on record and approved the following:

1. Un-Audited Financial Results for the Quarter and Nine months ended December 31, 2024, prepared in accordance with Ind AS as approved by the Audit Committee of the Company.
2. Limited Review Report on the above referred Un-Audited Quarterly Financial Results of the Company for the Quarter and Nine months ended December 31, 2024 issued by M/s. Labadiya & Mehta, Chartered Accountants, Statutory Auditors of the Company.
3. Integrated Filing (Financial) for the Quarter and Nine months ended December 31, 2024 pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4 dated January 02, 2025.

In this regard, please find enclosed the following documents:

- i. Un-Audited Financial Results for the Quarter and Nine months ended December 31, 2024;
- ii. Un-Modified Limited Review Report on the said Financial Results issued by M/s. Labadiya & Mehta, Chartered Accountants, Statutory Auditors of the Company;
- iii. Integrated Filing (Financial) for the Quarter and Nine months ended December 31, 2024 as follows;
  - A. Un-Audited Financial Results for the Quarter and Nine months ended December 31, 2024
  - B. Statement of Deviation for the Quarter ended on December 31, 2024
  - C. Format for Disclosing Outstanding Default on Loans and Debt Securities
  - D. Format for Disclosure of Related Party Transactions
  - E. Statement on Impact of Audit Qualifications (For Audit Report With Modified Opinion) Submitted Along-With Annual Audited Financial Results



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The Board meeting commenced at 06.00 p.m. and concluded at 06.50 p.m.

Kindly take the same in your record.

Thanking you,

Yours faithfully,

For, JYOT INTERNATIONAL MARKETING LIMITED

  
REG.NO.:  
012064  
JAYESH M. SHAH  
MANAGING DIRECTOR  
DIN: 03548968



# JYOT INTERNATIONAL MARKETING LIMITED

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**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.** – Not Applicable

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES** –Not Applicable as there is no default on loans. Further, no debt securities were issued by the Company.

S. No.	Particulars	in INR crores
1.	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
2.	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
3.	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	Nil

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter)** – Not Applicable

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)** – Not Applicable



**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 31-12-2024**

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
		(31-12-2024)	(30-09-2024)	(31-12-2023)	(31-12-2024)	(31-12-2023)	(31-03-2024)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operation	153.79	153.10	95.29	451.27	286.93	411.45
	Other income	25.63	26.64	22.55	78.06	62.73	85.85
	<b>Total Revenue (I + II)</b>	<b>179.41</b>	<b>179.74</b>	<b>117.83</b>	<b>529.34</b>	<b>349.66</b>	<b>497.30</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	0.81	0.93	0.72	2.52	2.16	2.54
	(e) Finance Cost	134.34	141.52	92.16	395.30	258.62	361.72
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	38.62	25.12	23.18	99.96	72.21	99.49
	<b>Total expenses</b>	<b>173.77</b>	<b>167.57</b>	<b>116.06</b>	<b>497.78</b>	<b>332.99</b>	<b>463.75</b>
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	5.65	12.17	1.78	31.56	16.67	33.55
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)	5.65	12.17	1.78	31.56	16.67	33.55
6	Tax expense - Provision for taxation						
	Current Tax - Provision for taxation	1.42	3.06	0.45	6.48	4.19	8.42
	Deferred Tax						
7	Net Profit / (Loss) for the period	4.23	9.11	1.33	25.08	12.48	25.13
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	4.23	9.11	1.33	25.08	12.48	25.13
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	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
11	Earnings per equity share:						
	(1) Basic	0.14	0.29	0.04	0.80	0.40	0.80
	(2) Diluted	0.14	0.29	0.04	0.80	0.40	0.80

**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 February, 2025**. The statutory auditors have carried out a limited review of the results for the quarter ended **December 31, 2024** 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: 03548968

Date: 10-02-2025

Place: Ahmedabad

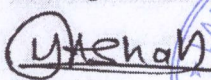


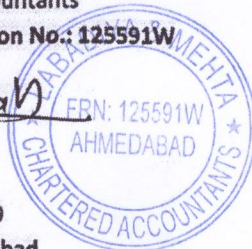
Limited Review Report on Unaudited Standalone Financial Results

To,  
Board of Directors of  
Jyot International Marketing Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Jyot International Marketing Limited ('the Company') for for the quarter ended December 31, 2024 attached herewith being submitted by the company pursuant to the requirments of Regulations 33 of SEBI (Listing obligation and disclosure requirments) Regulations 2015 as amended.
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 10<sup>th</sup> February 2025 has been prepared accordance with the recognition and measurement principle laid down in the Indian Accounting standard 34 " Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principle generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedureds applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For,  
LABADIYA & MEHTA  
Chartered Accountants  
Firm Registration No.: 125591W

  
Meet Shah  
Partner  
M. No.: 169259  
Place: Ahmedabad  
Date: 10/02/2025  
UDIN: 25169259BMMOBK9902





# JYOT INTERNATIONAL MARKETING LIMITED

CIN: L65910GJ1989PLC012064

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

Statement of Consolidated Unaudited Financial Results for the Quarter & Half Year Ended 31-12-2024

SR NO	PARTICULARS	Consolidated ( ` Lakhs)					
		Quarter Ended			Nine month Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
1	<b>Income</b>						
	Revenue from operations						
	Other income	153.79	153.10	95.29	451.27	286.93	411.45
	<b>Total income</b>	<b>183.94</b>	<b>179.74</b>	<b>117.87</b>	<b>533.86</b>	<b>352.31</b>	<b>88.80</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	1.88	2.00	1.71	5.73	5.13	6.26
(e)	Finance costs	134.34	141.52	92.16	395.45	258.62	361.72
(f)	Depreciation, depletion and amortisation expense	-	-	0.00	-	0.00	-
(f)	Other Expenses	38.62	25.16	23.18	99.96	72.23	258.84
	<b>Total expenses</b>	<b>174.84</b>	<b>168.68</b>	<b>117.05</b>	<b>501.15</b>	<b>335.98</b>	<b>626.82</b>
3	<b>Total profit before exceptional items and tax</b>	<b>9.10</b>	<b>11.06</b>	<b>0.82</b>	<b>32.71</b>	<b>16.33</b>	<b>(126.56)</b>
4	Exceptional items	-	-	-	-	-	-
5	Total profit before tax	9.10	11.06	0.82	32.71	16.33	(126.56)
7	<b>Tax expense</b>						
8	Current tax	1.42	3.06	0.45	6.48	4.19	22.24
9	Deferred tax	-	-	-	-	-	-
10	Total tax expenses	1.42	3.06	0.45	6.48	4.19	22.24
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>7.68</b>	<b>8.00</b>	<b>0.37</b>	<b>26.23</b>	<b>12.14</b>	<b>(148.82)</b>
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	<b>Total profit (loss) for period</b>	<b>7.68</b>	<b>8.00</b>	<b>0.37</b>	<b>26.23</b>	<b>12.14</b>	<b>(148.82)</b>
20	Other comprehensive income net of taxes	-	-	-	-	-	-
21	<b>Total Comprehensive Income for the period</b>	<b>7.68</b>	<b>8.00</b>	<b>0.37</b>	<b>26.23</b>	<b>12.14</b>	<b>(148.82)</b>
22	<b>Total profit or loss, attributable to</b>	<b>7.68</b>	<b>8.00</b>	<b>0.37</b>	<b>26.23</b>	<b>12.14</b>	<b>(148.82)</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>	<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	-	-	-	-	-	-
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	0.25	0.26	0.01	0.84	0.39	-4.77
	Diluted earnings (loss) per share from continuing operations	0.25	0.26	0.01	0.84	0.39	-4.77
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 February, 2025. The statutory auditors have carried out a limited review of the results for the Quarter & Half Year Ended December 31, 2024 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: 10-02-2025  
Place: Ahmedabad



For and on behalf of the Board of Directors

*Jayesh Shah*  
Jayesh Shah  
Managing Director  
DIN: 03548968



**Limited Review Report on unaudited Consolidated Financial Statement**

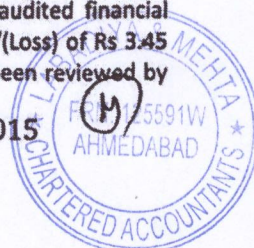
To,  
  
Board of Directors of  
  
Jyot International Marketing Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial information of Jyot International Marketing Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities share of the net profit/(loss) after tax and total comprehensive income / loss of its Subsidiary for the quarter ended December 31, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and 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. 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.
4. 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.
5. The Statement includes the results of the following entities:

Sr NO	Name	Relation
1	Efficient Tie Up Private Limited	Subsidiary

6. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. We did not review the financial information of 1 subsidiary included in the consolidated unaudited financial information, whose interim financial information reflect total revenue of RS nil lakhs and Profit/(Loss) of Rs 3.45 lakhs for the quarter ended December 31, 2024, whose interim financial information have not been reviewed by

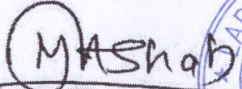
**Office Address: 514, Sun Gravitas, Shyamal Cross Road, Ahmedabad – 380015**  
Email ID : info@labadiyamehta.in





us. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

For Labadiya & Mehta  
Chartered Accountants  
Firm Registration No.: 125591W



Meet Shah

Partner

M. No.: 169259

Place: Ahmedabad

Date: 10/02/2025

UDIN: 25169259BMMOBL7288

