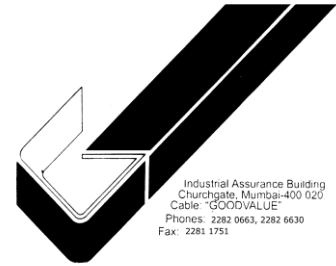




IRRIGATION LIMITED



To,
The Senior Manager,
Listing Compliance,
Bombay Stock Exchange Limited,
Floor 25, P.J. Tower, Dalal Street, Mumbai -400001

30/05/2018

Dear Sir,

Subject: Pending MIS for the year ended March 2017

This has reference to your query letter dated 04/05/2018 on the above subject we have to declared as follows:

MIS : Declaration or Statement of Impact of audit Qualifications not submitted.

Answer: As you will absorb that the Auditors have not qualified their report for the accounts finalized for the year ended 31st March 2017. Hence there is no any Impact on the company or its financial position.

We hope this will meet your compliance of MIS Report.

Thanking You
Yours Faithfully,
For Good Value Irrigation Ltd

Sd/-
Vishwajit B Dahanukar
Director
DIN NO01463131

NITEEN D. KSHIRASAGAR & CO.
CHARTERED ACCOUNTANTS

304, F1, Jumbo Darshan Co-op Hsg. Society, Coal Dongri Road No. 2,
Andheri (East), Mumbai 400 069. Phone : 26833596.

Review Report to Good Value Irrigation Ltd

We have reviewed the accompanying statement of unaudited financial results of from 01st January 2017 to 31st March 2017 of Good Value Irrigation Limited for the period ended 31st March 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 analytical procedures 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies.

For M/s Niteen D Kshirasagar & Co.
Chartered Accountants
Firm Reg. No. 107124W

Sd/-

Niteen D Kshirasagar
Proprietor
M.No. 030555
Date: 30/05/2017