

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 October 2017 to 31st December 2017 of Good Value Irrigation Limited for the period ended 31st December 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: 13/01/2018

18. Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-1758.78	-1758.78	-1758.78	-1758.78	-1758.78	-1758.78
19.i. Earning per share (before extraordinary items) (of----/-each) (not Annualised):	0	0	0	0	0	0
(a) Basic	0.00	0.00	-0.01	-0.04	-0.20	-0.34
(b) Diluted	0	0	0	0	0	0
19. ii. Earning per share (after extraordinary items) (of----/-each) (not Annualised):	0	0	0	0	0	0
(a) Basic	0	0	0	0	0	0
(b) Diluted	0	0	0	0	0	0

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13/01/2017 and also limited Review were carried out by the Statutory Auditors.
- 2) The Company has only one segment viz. "formulations" as per Accounting Standard 17 of the Institute of the Chartered Accountants of India.
- 2) Previous year figures have been regrouped wherever necessary.

Date: 13/01/2017
Place: Mumbai

For Good Value Irrigation Limited

sd/-
Vishwajit B Dahanukar
Director
(DIN No 01463131)