



# B. S. SAWHNEY & ASSOCIATES

CHARTERED ACCOUNTANTS

**Limited Review Report for the Quarter ended Unaudited Standalone Quarterly Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

**Review Report to  
The Board of Directors  
Jyotirgama Enterprises Limited**

**Dear Sirs,**

**Re: Limited Review Report**

We have reviewed the accompanying statement of unaudited financial results of M/s Jyotirgama Enterprises Limited ("the company") for the quarter ended 31<sup>st</sup> December, 2019 ("the statement") attached herewith, being prepared by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulation, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 05<sup>th</sup> July, 2016.

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 Standards) Rules, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held in February 14, 2019. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 issued by 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 from material misstatements. A review is limited primarily to enquiries of company personnel and analytical procedures 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards (Ind-AS) prescribed under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed or that it contain any material misstatement.

For B. S. SAWHNEY & ASSOCIATES.  
Chartered Accountants  
FRN: 008241N

  
**CA S SANTAN KRISHAN**  
Partner

M. No- 513245  
Place: New Delhi  
Date: Feb. 15, 2020

UDIN: **20513245AAAACA5088**

