

ARUN K. AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

105, FIRST FLOOR, SOUTH EX. PLAZA-I
389, MASJID MOTH, SOUTH EXTN. PT.-II
NEW DELHI-110 049
PH. : 26251200, 26257400, FAX : 011-26251200
e-mail : arunagarwal_ca@rediffmail.com

Limited Review Report for the Quarter and Nine months ended Standalone Financial Results on 31st December, 2017 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Review Report to
The Board of Directors of
Jyotirgamy Enterprises Limited

We have reviewed the accompanying statement of unaudited financial results of M/s Jyotirgamy Enterprises Limited ("the company") for the quarter and nine month ended on 31st December, 2017 ("the statement") attached herewith, being prepared by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 05th 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 on February 15, 2018. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statements 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.



The figures of the quarter and nine month ended on 31st December, 2016 and the year ended on 31st March, 2017 included in this statement under report were reviewed/audited by another firm of Chartered Accountants, who were the immediate preceding statutory auditors, who expressed an unqualified conclusion/ opinion there on.

Based on our review conducted as stated 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 the 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 contains any material misstatement.

For Arun K Agarwal & Associates

Chartered Accountants

FRN : 003917N


Arun Agarwal
Partner
M No.: 08289941

Place : New Delhi

Date : 15th February, 2018