

ARUN K. AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

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Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors
Jyotirgamy Enterprises Limited

1. We have audited the accompanying financial statement for the quarter and year ended March 31, 2018 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement which is the responsibility of the company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. We report that figures for the quarter ended March 31, 2018 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2018 and the published year to date figures up to December 31, 2017 being the date of end of the third quarter of the current financial year which were subject to a limited review.



4. The previously issued comparative financial information of the company for the quarter and year ended 31st March 2017 included in this statement has been audited by the predecessor auditor. The report of the predecessor auditor on these comparative financial information for the quarter and year ended 31st March, 2017, expressed an unmodified conclusion/opinion. However, re-classifications of assets and liabilities made to the previously issued said comparative financial information has been done, to comply with Ind AS, which has been audited by us.
5. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as year to date results :
 - a. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
 - b. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the loss, total comprehensive income and other financial information for the quarter and year ended March 31, 2018.

For Arun K Agarwal & Associates
Chartered Accountants
FRN: 003917N


Arun Agarwal
Partner
M.No: 082899



Place: New Delhi
Date: 30th May, 2018