

Independent Auditors' Report
To the Members of Good Value Irrigation Limited

Report on the Financial Statements

We have audited the financial statements of Good Value Irrigation Limited which comprise the balance sheet as at 31 March 2020, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2020 and its loss and its cash flows for the year ended on that date.



BRANCHES :

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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure A**, a statement on the matters specified in the paragraph 3 and 4 of the order.

2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors as on 31st March 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2020 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (h) The Company does not have pending litigations which would impact its financial position.
 - (i) The Company did not have any long-term contracts including derivative contracts for which there we any material foreseeable losses.
 - (j) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Batliboi & Purohit.
Chartered Accountants
Firm Registration Number: 101048W



(R.D.Hangekar)
Partner
Membership Number: 30615



Mumbai
Date :

ANNEXURE-A to the Audit Report

The Annexure referred to in the Auditors' Report to the members of the company on the financial statements for the year ended on March 31, 2020, we report that:

- (i) (a) The company has not required to maintained the records of fixed assets showing full particulars, including quantitative details and situation of the fixed assets as the Company does not have any fixed assets.
(b) Not Applicable.
(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- (ii) (a) Since there is no any inventory the question of physical verification during the year by the management does not arise.
(b) *The procedures of physical verification of inventories : Not applicable.*
- (iii) The company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. If so,
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- (v) The company has not accepted any deposits from the public within the meaning of Section 70 to 76 of the Act and Rules framed there under to extent notified.
- (vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- (vii) As informed by the Company the laws related to Employees State Insurance and Provident Fund are not applicable to the Company. In respect of other undisputed statutory dues there were no undisputed arrears of statutory dues outstanding as at 31st March, 2020 for a period of more than six months from the date they became payable.
- (viii) According to the information and explanations given to us by the Company there were no disputed dues in respect of Sales Tax, Income Tax, Custom Duty, Wealth Tax, Service Tax and Excise Duty and Cess, which have not been deposited as on 31st March 2020.
- (ix) (a) The company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3 (ix) of order is not applicable.
(b) According to the information and explanations given to us the Company has taken interest free loans amounting to Rs.50,22,131 /-
(c) As the loan is interest free and there is no other terms and conditions attached to this loan, hence we cannot comment on whether they are prima facie prejudicial to the company. The loan taken is repayable on demand.
- (x) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.



- (xi) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xii) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act
- (xiii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiv) All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
- (xv) There are accumulated losses at the end of the financial year, which exceeds the net worth of the Company. The company has incurred cash losses during the financial year covered by our audit and has also incurred cash losses during the immediately preceding financial year.
- (xvi) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xvii) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xviii) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Batliboi & Purohit.

Chartered Accountants

Firm Registration Number: 101048W



(R. D. Hangekar)

Partner

Membership Number:30615

Mumbai

Date :



Annexure - B to the Auditors' Report

Referred in paragraph 2(f) of the Independent Auditors' Report of even date to the members of **Good Value Irrigation Limited** on the financial statements for the year ended 31st March, 2020.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Good Value Irrigation Limited ("the Company") as of 31 March 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

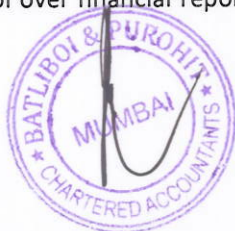
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that



(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Batliboi & Purohit.
Chartered Accountants
Firm Registration Number: 101048W

(R D Hangekar)

Partner

Membership Number:30615

Mumbai

Date :



AUDITORS' CERTIFICATE ON COMPLIANCE WITH THE CONDITIONS OF CORPORATE GOVERNANCE UNDER CLAUSE 49 OF THE LISTING AGREEMENT

To the members of **Good Value Irrigation Limited**

We have test checked the compliance of the conditions of Corporate Governance by Good Value Irrigation Limited (the company) during the year from 1st April, 2019 to 31st March 2020, with the relevant records and documents maintained by the Company, furnished to us for our review and the report on Corporate Governance as approved by the Board of Directors.

The compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to procedures and implementation thereof, adopted by the company for ensuring the compliance of the conditions of Corporate Governance. It is neither an Audit nor an expression of opinion on the financial statements of the Company.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the Paffairs of the Company.

In my opinion and to the best of my information and according to the explanation given to me and the representation made by the management, I state that no investor grievances are pending as on 29th May 2020 for a period exceeding one month against the Company as per the records maintained by the Company. Also this has been confirmed by the SEBI on its SCORE website.

On the basis of our review and according to the information and explanations given to us, the conditions of Corporate Governance as stipulated in Clauses 49 of the Listing Agreements with the Stock Exchange have been completed, to the best of our knowledge, within all material respects, by the Company.

Place : Mumbai
Date :



For BATLIBOI & PUROHIT
Chartered Accountants
Firm Reg.No. 101048W

(CA R.D. Hangekar)

Partner

Membership No: 30615


BRANCHES :

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GOOD VALUE IRRIGATION LIMITED
CIN NO L74999MH1993PLC074167
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2020

SR. NO.	PARTICULARS	As per IND-AS			(Rs. In Lacs)	
		Quarter ended		Corresponding Three months ended 31.03.2019	Year ended	
		Three months ended 31.03.2020	Previous Three months ended 31.12.2019		Audited for the Year ended 31.03.2020	Previous year ended 31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	-	-	-	-	-
II	Other Income	0.03	-	0.16	0.03	0.16
III	Total Revenue (I+II)	0.03	-	0.16	0.03	0.16
IV	Expenses:					
	Cost of Material Consumed	-	-	-	-	-
	Purchase of stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	Employee benefits expense	-	-	-	-	-
	Finance Costs	-	-	-	-	-
	Depreciation and amortisation expenses	-	-	-	-	-
	Other expenses	0.68	4.06	1.87	6.64	14.16
	Total Expenses	0.68	4.06	1.87	6.64	14.16
V	Profit before exceptional and extraordinary items and tax (III - IV)	(0.65)	(4.06)	(1.71)	(6.61)	(13.99)
VI	Exceptional items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V+VI)	(0.65)	(4.06)	(1.71)	(6.61)	(13.99)
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII- VIII)	(0.65)	(4.06)	(1.71)	(6.61)	(13.99)
X	Tax expense					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-
	Total Tax expenses	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(0.65)	(4.06)	(1.71)	(6.61)	(13.99)
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(0.65)	(4.06)	(1.71)	(6.61)	(13.99)
	Other Comprehensive Income					
	A- I : item that will not be re-classified to Profit and loss	-	-	-	-	-
	II - Incometax relating to items that will not be reclassified to profit and loss A/c.	-	-	-	-	-
	B - I: items that will be reclassified to profit and loss	-	-	-	-	-
XVI	II - Incometax relating to items that will not be reclassified to profit and loss A/c.	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV-XVI) comprising profit / (Loss) and other comprehensive income for the period	(0.65)	(4.06)	(1.71)	(6.61)	(13.99)
XVIII	Paidup equity share Capital(face Value of Rs. 10/- each) Gross	1,780.15	1,780.15	1,780.15	1,780.15	1,780.15
	Less: Calles in arrears from Others	43.52	43.52	43.52	43.52	43.52
	Net paidup Equity Share Capital	1,736.63	1,736.63	1,736.63	1,736.63	1,736.63
XIX	Reserve excluding revaluation reserve as per balancesheet of previous accounting year	(1,777.77)	(1,777.77)	(1,777.77)	(1,777.77)	(1,777.77)
XX	Earnings Per Share after extraordinary items (not annualised)					
	(a) - Basic	(0.00)	(0.02)	(0.01)	(0.04)	(0.08)
	(b) Diluted	-	-	-	-	-
XXI	Earning per equity shares (For discounting operation)					
	(a) - Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
XXII	Earning per equity shares (For discontued and contuning operation before comprehensive Income)					
	(a) - Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-

For Good Value Irrigation Ltd


Vishwajit B Dahanukar
Director
(Din : 01463131)
Date:
Place : Mumbai

For Batliboi & Purohit
Chartered Accountants



(CA Raman Hangekar)
Partner
M.No.-30615

GOOD VALUE IRRIGATION LIMITED
CIN : L29130MH1985PLC035747

STATEMENT OF ASSETS AND LIABILITIES

Sr. No.	Particulars	Standalone	
		As at 31.03.2020	As at 31.03.2019
		(Audited)	(Audited)
	ASSETS		
1	Non-current assets		
	(a) Fixed assets	-	-
	(b) Goodwill on consolidation *	-	-
	(c) Financial Assets	-	-
	(d) Deferred tax assets (net)	-	-
	(e) Income Tax Assets (net)	-	-
	(f) Other non-current assets	8.25	8.25
	Total - Non-current assets	8.25	8.25
2	Current assets		
	(a) Current investments	-	-
	(b) Inventories	-	-
	Financial Assets		
	(a) Trade receivables	-	-
	(b) Cash and cash equivalents	0.38	0.45
	(c) Bank Balances Other than (d) above	-	-
	(d) Loan	-	-
	(e) Other Financial Assets	-	-
	Total - Current assets	0.38	0.45
	TOTAL - ASSETS	8.63	8.70
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	1,780.15	1,780.15
	(b) Other Equity	-	-
	(c) Money received against share warrants	-	-
	(d) Reserve and Surplus	(1,784.37)	(1,777.77)
	Total - Shareholders' funds	(4.22)	2.38
2	Share application money pending allotment	43.52	43.52
		(47.74)	(41.14)
3	Non-current liabilities		
	(a) Other Financial Liabilities	6.15	6.11
	(b) Deferred tax liabilities (net)	-	-
	(c) Long-term provisions	-	-
	Total - Non-current liabilities	6.15	6.11
4	Current liabilities		
	(i) Financial Liabilities		
	(a) Trade payables	-	-
	(b) Other Financial liabilities	50.22	43.72
	(ii) Short-term provisions		
	Total - Current liabilities	50.22	43.72
	TOTAL - EQUITY AND LIABILITIES	8.63	8.70

NOTES:

- 1) The above standalone financial result of the company for the quarter and year ended 31st March 2020 have been reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on .06.2020
- 2) The Company has adopted Indian Accounting standard (Ind AS) as prescribed under Schedule III of section 133 of the companies Act, 2013 read together with the companies (Indian Accounting standards) Rules, 2015. Accordingly the financial results for the quarter ended on 31st March, 2020 have been prepared following the Ind AS recognised and measurement principles.
- 3) The Company is engaged in the business of "Irrigation" and therefore, has only one reportable segment in accordance with Ind AS 108 "operating Segments".
- 4) Reconciliation between financial statement, as previously reported (refined to as Previous GAAP) and IND-AS for the Quarter ended and half year ended March 31, 2020

Particulars	March Quarter ended, 2020
Net Profit as per old Indian GAAP	(0.65)
(+)(-) Impact on implementation of IND-AS profit and loss to the net profit for the March quarter ended, 2020	Nil
Net Profit as per Indian AS	(0.65)

- 5) The previous period/years figures have been regrouped wherever necessary to correctly reflect current quarter's performance.

For Good Value Irrigation Ltd



Vishwajit Dahanukar

Director

(Din : 01463131)

Date:

Place : Mumbai

For Balliboi & Purohit
Chartered Accountants


(CA Raman Hangekar)
Partner
M.No.-30615

GOOD VALUE IRRIGATION LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2020

	CURRENT year Rs.	PREVIOUS Year Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES:		
PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	-6,60,731	-13,99,486
ADJUSTMENTS FOR :		
DEPRECIATION	0	0
DEFERRED REVENUE EXPENDITURE CHARGES W/ OFF	0	0
TOTAL OF ADJUSTMENTS	0	0
OPERATING LOSS BEFORE WORKING CAPITAL CHANGES	-6,60,731	-13,99,486
ADJUSTMENTS FOR :		
TRADE & OTHER RECEIVABLES	0	0
TRADE AND OTHER PAYABLES	0	0
CASH GENERATED FROM OPERATIONS	-6,60,731	-13,99,486
INTEREST PAID	0	0
NET CASH FROM OPERATING ACTIVITIES	-6,60,731	-13,99,486
B. CASH FLOW FORM INVESTING ACTIVITIES		
PURCHASE OF FIXED ASSETS/INVESTMENT	0	0
SALE/WRITTEN OFF OF FIXED ASSETS	0	0
NET CASH USED IN INVESTING ACTIVITIES	0	0
C. CASH FLOW FROM FINANCING ACTIVITIES		
PROCEEDS FROM/(REPAYMENT OF) BORROWINGS	6,53,822	13,06,662
DIVIDENDS PAID	0	0
NET CASH USED IN FINANCING ACTIVITIES	6,53,822	13,06,662
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVELENTS	-6,909	-92,824
OPENING BALANCE	44,674	1,37,498
CLOSING BALANCE	37,765	44,674

For and on behalf of the Board of Directors

Place : Mumbai

Dated :

Vishwajit B Dahanukar
Vishwajit B Dahanukar
Director

(DIN No 01463131)

AUDITORS' CERTIFICATE

We have examined the above Cash Flow Statement of the Company. for the year ended 31/03/2020

The statement has been prepared by the Company in accordance with the requirements of Clause 32 of listing Agreement with Stock Exchanges and is based on and is in Agreement with the books and the records of the Company and also the Profit & Loss Account and Balance Sheet of the Company covered by our Report of even date to the members of the Company.

Place : Mumbai

Dated :

R D Hangekar
For and on Behalf of
M/s. Batliboi & Purohit & Co.
Chartered Accountants
Reg. No. 101048W

R D Hangekar (Partner)
M.No. 30615

