

**GOOD VALUE IRRIGATION LIMITED**  
Industrial Assurance Building , churchgate, Mumbai 400020  
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2018**

XII

SR. NO.	PARTICULARS	As per IND -AS					(Rs. In Lacs)
		Quarter Ended			Six Months ended		Year ended
		Three months ended 30.09.2018	Previous Three months ended 30.06.2018	Corresponding Three months ended 30.09.2017	Year to Date Figure for Current Period ended 30.09.2018	Year to Date Figure for Previous Year Period ended 30.09.2017	Previous year ended 31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	0.75
III	Total Revenue (I+II)	-	-	-	-	-	0.75
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	0.51	8.42	0.24	8.93	0.68	5.75
	Total Expenses	0.51	8.42	0.24	8.93	0.68	5.75
V	Profit before exceptional and extraordinary items and tax (III - IV)	(0.51)	(8.42)	(0.24)	(8.93)	(0.68)	(5.00)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V + VI)	(0.51)	(8.42)	(0.24)	(8.93)	(0.68)	(5.00)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	(0.51)	(8.42)	(0.24)	(8.93)	(0.68)	(5.00)
X	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(0.51)	(8.42)	(0.24)	(8.93)	(0.68)	(5.00)
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)	(0.51)	(8.42)	(0.24)	(8.93)	(0.68)	(5.00)
XVI	Earnings Per Share after extraordinary items (not annualised)						
	(a) - Basic	(0.00)	(0.05)	(0.00)	(0.05)	(0.00)	(0.03)
	(b) Diluted	(0.00)	(0.05)	(0.00)	(0.05)	(0.00)	(0.03)

For Good Value Irrigation Ltd

*P.M. Bhande*

Padmaja M Bhande

(DIN No 07271324)

Place : Mumbai

Date : 14<sup>th</sup> November 2018



**FOR BATLIBOI & PUROHIT**  
CHARTERED ACCOUNTANTS

*R.D. Hangekar*  
**(R. D. HANGEKAR)**  
PARTNER

MEMBERSHIP NO. 30615

**GOOD VALUE IRRIGATION LIMITED**  
Industrial Assurance Building , churchgate, Mumbai 400020  
CIN 74999MH1993PLC074167

**STATEMENT OF ASSETS AND LIABILITIES**

Sr. No.	Particulars	As at	As at	As at
		30.09.2018 (Unaudited)	31.03.2018 (Audited)	01.04.2017 (Audited)
<b>ASSETS</b>				
1	<b>Non-current assets</b>			
	(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	8.25
	<b>Sub-total - Non-current assets</b>	8.25	8.25	8.25
2	<b>Current assets</b>			
	(a) Current investments	-	-	-
	(b) Inventories	-	-	-
	<b>Financial Assets</b>			
	(a) Trade receivables	-	-	-
	(b) Cash and cash equivalents	0.04	0.02	0.03
	(c) Bank Balances Other than (d) above	1.09	1.36	-
	(d) Loan	-	-	-
	(e) Other Financial Assets	-	-	-
	<b>Sub-total - Current assets</b>	1.13	1.37	0.03
	<b>TOTAL - ASSETS</b>	<b>9.38</b>	<b>9.63</b>	<b>8.28</b>
<b>EQUITY AND LIABILITIES</b>				
1	<b>Equity</b>			
	(a) Equity Share capital	1,780.15	1,780.15	1,780.15
	(b) Other Equity	-	-	-
	(c) Money received against share warrants	-	-	-
	(d) Reserve and Surplus	(1,772.78)	(1,763.77)	(1,758.78)
	<b>Sub-total - Shareholders' funds</b>	7.37	16.38	21.37
2	<b>Share application money pending allotment</b>	43.52	43.52	43.52
		(36.15)	(27.14)	(22.15)
3	<b>Non-current liabilities</b>			
	(a) Other Financial Liabilities	38.72	23.58	16.74
	(b) Deferred tax liabilities (net)	-	-	-
	(c) Long-term provisions	-	-	-
	<b>Sub-total - Non-current liabilities</b>	38.72	23.58	16.74
4	<b>Current liabilities</b>			
	(i) <b>Financial Liabilities</b>			
	(a) Trade payables	-	-	-
	(b) Other Financial liabilities	6.81	13.20	13.69
	(ii) <b>Short-term provisions</b>			
	<b>Sub-total - Current liabilities</b>	6.81	13.20	13.69
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>9.38</b>	<b>9.63</b>	<b>8.28</b>

**NOTES:**

- The statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on
- The Company has adopted Indian Accounting standard (Ind AS) from April 01, 2017 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 30<sup>th</sup> Sep, 2018 have been prepared following the Ind AS recognised and measurement principles.
- The Company is engaged in the business of "Bearings" and therefore, has only one reportable segment in accordance with Ind AS 108 "operating Segments".
- We have to inform that during the quarter the company has not earned any amount
- The previous period/years figures have been regrouped wherever necessary to correctly reflect current quarter's performance.

For Good Value Irrigation Limited

*pm Bhande*  
Padmaja Bhande  
Director  
DIN NO.:07271324

Place : Mumbai

Date : 14<sup>th</sup> November 2018

**FOR BATLIBOI & PURUSHOTAM**  
CHARTERED ACCOUNTANTS

*(Signature)*  
(R. D. HANGEKAR)  
PARTNER  
MEMBERSHIP NO. 30615

**Review Report on Quarterly Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

The Board of Directors,  
Good Value Irrigation Limited

1. We have reviewed the accompanying statement of unaudited financial results of Bombay Wire Ropes Limited ("the Company") for the quarter ended 30<sup>th</sup> September, 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the financial statements which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to the 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.
3. 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 as notified under the Companies ( Indian Accounting Standards) Rules, 2015 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by 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.

Place : Mumbai  
Date : 14<sup>th</sup> November 2018



For Batliboi & Purohit,  
Chartered Accountants  
FRN No.: 101048W

CA Raman Hangekar  
Partner  
Membership No.: 030615

**BRANCHES :**

**NAVI MUMBAI :** 302 / 304 Arenja Corner, Sector 17, Vashi, Navi Mumbai - 400 703. • Tel. : +91-22-2766 6478  
**DELHI :** 505, Nirmal Tower, 26, Barkhamba Road, New Delhi -110 001. • Tel. : +91-11-4019 0200