

Auditor's Report on Half Yearly 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 THE BOARD OF DIRECTORS OF
KRITIKA WIRES LIMITED
(FORMERLY KRITIKA WIRES PRIVATE LIMITED)**

1. We have audited accompanying statement of standalone financial results of **KRITIKA WIRES LIMITED (FORMERLY KRITIKA WIRES PRIVATE LIMITED)** ("the Company"), for the half year ended 31st March, 2019 and the yearly financial results for the year ended 31st March, 2019 ('the Statement') pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations'). This statement is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards specified under Section 133 of the Companies Act, 2013 ('the Act') 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. In our opinion and to the best of our information and according to the explanations given to us these half yearly as well as yearly financial results:
 - i. are presented in accordance with the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - ii. give a true and fair view of the net profit and other financial information for the half year ended 31st March, 2019 as well as yearly financial results for the year ended 31st March, 2019.



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4. **Other Matter**

The comparative audited financial results for the year ended 31st March, 2018 included in this statement have been audited by predecessor auditor M/s S. K. Bhartia & Associates who expressed unmodified Opinion vide their report dated 31st August, 2018 and reliance has been placed by us on the same for the purpose of this report.

Our opinion is not modified in respect of these matters.

For G.P. Agrawal & Co.
Chartered Accountants
Firm's Registration No. 302082E



Sunita Kedia

(CA. Sunita Kedia)

Partner

Membership No. 60162

Place of Signature: Kolkata
Date: May 29, 2019

