

August 09, 2019

To

National Stock Exchange of India Limited

Listing Department

Exchange Plaza

Plot no. C/1, G Block

Bandra-Kurla Complex, Bandra (E)

Mumbai – 400051

Scrip Symbol: JUSTDIAL

Dear Sir/Madam,

Sub: Clarification on Limited Review Report on Consolidated Financial Statements for the 1st quarter ended June 30, 2019.

With reference to the captioned subject, please find enclosed herewith clarification letter of statutory auditors M/s. S.R. Batliboi & Associates LLP on Limited Review Report on Consolidated Financial Statements for the 1st quarter ended June 30, 2019.

Please take the above information on record.

Thanking You,

Yours faithfully,

For Just Dial Limited

S Jain

Sachin Jain
Company Secretary



Encl: As above.

Just Dial Limited

CIN NO: L74140MH1993PLC150054

Registered & Corporate Office: Palm Court Building M. 501/B. 5th Floor, New Link Road, Besides Goregaon Sports Complex, Malad West, Mumbai - 400064

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Mumbai, Delhi, Kolkata, Chennai, Bangalore, Pune, Hyderabad, Ahmedabad, Coimbatore, Jaipur and Chandigarh

☎ 88888-88888

www.justdial.com

August 08, 2019

Board of Directors
Just Dial Limited
Palm court Building - M, 501/B, 5th Floor
New Link Road, besides Goregaon Sports Complex
Malad (W), Mumbai 400064

Kind Attn : Mr. Sachin Jain, Company Secretary

Subject: Clarification on Limited Review Report on Consolidated Financial Statements

Dear Sir,

We have performed limited review of the consolidated financial results of Just Dial Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter ended June 30, 2019 and issued limited review report thereon dated July 22, 2019. We hereby confirm that the attached limited review report on consolidated financial results of Group is issued for the quarter ended June 30, 2019. Request you to take this on record.

Yours very truly,

S.R. Batliboi and Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 101049W/E300004


per Govind Ahuja
Partner
Membership No.:048966
Mumbai



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

To,
The Board of Directors
Just Dial Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Just Dial Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the "Circular"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended June 30, 2018 and March 31, 2019, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to a limited review by us.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 1. Just Dial Inc. and
 2. JD International Pte. Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

6. The accompanying unaudited consolidated financial results includes unaudited financial results and other unaudited financial information in respect of two subsidiaries, Just Dial Inc and Just Dial International Pte. Limited, which have not been reviewed by their auditors, whose financial results reflect total revenues of Rs. 28 lakhs, total net profit after tax of Rs. 1 lakh and total comprehensive income of Rs. 1 lakh, for the quarter ended June 30, 2019, as considered in the unaudited consolidated financial results. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. According to the information and explanations given to us by the Management, these financial results are not material to the Group. Our conclusion, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited financial results and other unaudited financial information. Our conclusion on the Statement is not modified in respect of the above matter.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004


per Govind Ahuja
Partner

Membership No.: 048966



UDIN: 19048966AAAAAO7259

Mumbai

July 22, 2019