GOJANUR & Co.,
Chartered Accountants

Proprietor :
CA G. M. Channappa Setty
M.Com., LL.B., FCA

Auditor's Report on Standalone Unaudited Quarterly and Year to date Financial Results of "VISHWARAJ SUGAR INDUSTRIES LIMITED" Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amemded

TO
THE BOARD OF DIRECTORS OF
VISHWARAJ SUGAR INDUSTRIES LIMITED
BELLAD BAGEWADI
DIST: BELAGAVI

We have reviewed the accompanying statement of Standalone unaudited financial results of **VISHWARAJ SUGAR INDUSTRIES LIMITED** for the Quarter ended 31st December, 2020 and for the period from 1st October, 2020 to 31st December, 2020. This statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. 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 inquires of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 Indian accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatements.

Date: 18-01-2021
Place: Shivamogga

For M/s Gojanur & Co.,
Chartered Accountants
FRN : 000941S
P.R.C No.011335

GOJANUR & CO. 2nd Parallel Road Durgigudi, SHIVAMOGGA Chartered Accountants

G.M. Channappa Shetty
Proprietor
M.No.020227
UDIN: 21020227AAAACY1840

Office : 1195 - 1561, 1st Floor, 2 nd Parallel Road, Durgigudi, Shivamogga - 577 201. Karnataka State.
Office : ☎: 08182 - 223443, Mob : 94481 37195, Residence : ☎: 08182 - 271953
E-mail : gojanur.co.gmc@gmail.com, gojanur_cs@rediffmail.com