



# V. R. RENUKA & CO.

## CHARTERED ACCOUNTANTS

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*CA. Vishnu R. Renuka*

B.Com., F.C.A.

### Limited Review Report

TO,  
The Members,  
TPI India Limited

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

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at the meeting held on 14<sup>th</sup> August, 2018 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 for "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 read with Rules issued thereunder. 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 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 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.

3. Attention is invited to the following Qualifications as given in our previous Limited Review Report continues in this limited review report as well, the company has not provided interest of Rs.68.56 lacs on loans from SICOM Investment and Finance Ltd for the quarter ended 30<sup>th</sup> June, 2018.(Rs. 68.56 lacs for the Quarter ended 30<sup>th</sup> June, 2018). Interest or penal interest on the non-provided interest is also not provided.





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4. Based on our review conducted as above, apart from point no. 3 mentioned 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 notified under Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 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 misstatement.

**For V. R. Renuka & Co.**  
**Chartered Accountants**  
**Firm Reg. No. 108826W**

*V. R. Renuka*

**(V. R. Renuka)**  
**Membership No. 032263**  
**Place: Mumbai,**  
**Dated: 14<sup>th</sup> August, 2018**

