

# Singhi & Co.

Chartered Accountants

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**Limited Review Report on Quarterly Financial Results and Year to Date Results of Techno Electric & Engineering Company Limited (formerly Simran Wind Project Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors  
Techno Electric & Engineering Company Limited  
(Formerly Simran Wind Project Limited)

We have reviewed the accompanying standalone statement of unaudited financial results of M/s. Techno Electric & Engineering Company Limited (formerly Simran Wind Project Limited) ("the Company") for the quarter ended 31st December, 2018 and the year to date financial results for the period 1st April 2018 to 31st December 2018 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIF/CFD/FAC/62/2016 dated 5th July, 2016. Attention is drawn to the fact that figures for the quarter ended 31st Dec, 2018 as reported in the Statement are the balancing figures between reviewed figures in respect of the nine months ended Dec 31, 2018 and the management certified figures for the half year ended 30th Sep, 2018.

#### Management's Responsibility

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

#### Auditors' Responsibility

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 (ICAI). 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.

#### Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

For Singhi & Co.  
Chartered Accountants  
Firm Registration No.302049E



*Navindra Kumar Surana*  
(Navindra Kumar Surana)  
Partner  
Membership No. 053816

Place: Kolkata

Dated, the 9<sup>th</sup> day of February, 2019