



LIMITED REVIEW REPORT

Review Report to Opto Circuits (India) Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s.OPTO CIRCUITS (INDIA) LIMITED**, having their registered office at No.83, Electronics City, Hosur Road, Bangalore - 560100, for the period ended **30/09/2013**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 provides 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **ANAND AMARNATH & ASSOCIATES,**
CHARTERED ACCOUNTANTS,

Place: Bangalore
Dated: 12.11.2013

B. K. AMARNATH.
PARTNER
Mem. No.:026536
Firm Reg No.:000121S



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**For ANAND AMARNATH & ASSOCIATES,
CHARTERED ACCOUNTANTS.**

B. R. AMARNATH

PARTNER

Mem. No.:026536

Firm Reg No.:0001218

Place: Bangalore
Date:12.11.2013