

**LODHA
& CO**

Chartered Accountants

The Board of Directors
Revathi Equipments Limited
Palachchi Road, Malumachampatti Post
Coimbatore - 641 080

19 Government Place (East), Kolkata 700 006, India
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Limited Review Report

1. We have reviewed the accompanying statement of unaudited financial results of Revathi Equipment Limited for the quarter and nine months ended on 31st December 2013 except for the disclosures regarding Public Shareholding and Promoter and Promoter Group Shareholding which have been traced from disclosures made by the management and have not been reviewed by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been initiated by us for identification only. 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 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 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 Note No. 2 regarding accounting of share of profits in LLP based on the results reviewed by the statutory auditors of the said LLP which are subject to adjustments if any arising on account of qualifications in the auditors report, the impact thereof will be ascertained and given effect to at the year end.
4. Based on our review conducted as above, subject to para 3 above nothing has come to our notice that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with Accounting Standards notified pursuant to Companies (Accounting Standards) Rules, 2006 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 with Stock Exchanges in India including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Lodha & Co.
Chartered Accountants
Firm's ICAI Registration No. 301051E

R.P. Singh
R P Singh
Partner
Membership No 052438

Dated: 13th day of February 2014
Place: Kolkata

