



Gautam N Associates

Chartered Accountants

Plot No 30, GNA House, Behind ABC Complex,
Manmandir Travels Lane, Adalat Road, Aurangabad-431001

LIMITED REVIEW REPORT

To
The Board of Directors of
Tech India Nirman Limited
(Formerly Nath Seeds Limited)

We have reviewed the accompanying statement of unaudited financial results of Tech India Nirman Limited (Formerly known as Nath Seeds Limited) for the period ended 30th September, 2014 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoters Group Shareholding, which have been traced from the disclosure made by the management and have not been audited by us. This statement is the 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 have 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 mis-statement. 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. However, our observations are as under:-

1. As explained by the management, depreciation on the fixed assets will be aligned at the year-end as required under Schedule III to the Companies Act, 2013.

Based on our review conducted as above, noting has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standard 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 Gautam N Associates
Chartered Accountants

(Gautam Nandawat)
Partner
MN :032742



Place: Aurangabad
Dated: 14th November 2014

(Formerly : Nath Seeds Limited)

Standalone Statement of Assets and Liabilities

Rs. In Lacs

Particulars	As at 30.09.2014 (Unaudited)	As at 31.03.2014 Audited
A EQUITIES AND LIABILITIES		
1. Shareholders' Fund		
(a) Share capital	1507.82	1507.82
(b) Reserves and Surplus	257.93	249.69
(c) Money received against share warrants	0.00	0.00
Sub-total - Shareholders' Fund	1765.75	1757.51
2. Share application money pending for allotment	0.00	0.00
3. Minotiries Interest	0.00	0.00
4. Non-current liabilities	0.00	0.00
a) Long Term Borrowings	0.00	0.00
b) Deferred Tax Liabilities	0.00	0.00
c) Other Long Term Liabilities	0.00	0.00
d) Long Term Provisions	0.00	0.00
Sub-total - Non-current liabilities	0.00	0.00
5. Current Liabilities		
a) Short Term Borrowings	1034.88	1020.15
b) Trade Payables	4.72	8.07
c) Other Current Liabilities	0.00	0.06
d) Short Term Provisions	0.00	0.00
Sub-total - Current liabilities	1039.60	1028.28
TOTAL - EQUITY AND LIABILITIES	2805.35	2785.79
B ASSETS		
(1) Non Current Assets		
a) Fixed Assets	2635.63	2635.63
b) Non Current Investments	47.84	47.84
c) Deferred Tax Assets (Net)	0.00	0.00
d) Long Term Loans and Advances	59.00	59.00
e) Other Non Current Assets	0.00	0.00
Sub-total - Non Current Assets	2742.46	2742.46
(2) Current Assets		
a) Current Investments	0.00	0.00
b) Inventories	0.00	0.00
c) Trade Receivables	0.00	0.00
d) Cash and Cash Equivalents	1.08	1.25
e) Short Term Loans and Advances	31.46	2.22
f) Other Current Assets	30.35	39.85
Sub-total - Current Assets	62.89	43.33
TOTAL ASSETS	2805.35	2785.79

For Tech India Nirman Limited

Akash Kagliwal

Akash Kagliwal

Director

Date: 14th November 2014

Place: Aurangabad

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

Gautam Nandawat
GAUTAM NANDAWAT
(Partner)

