

D. V. VORA & CO.

Chartered Accountants

36, BHANGWADI SHOPPING ARCADE, 1ST FLOOR, KALBADEVI ROAD, MUMBAI - 400 002.

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To,
The Board of Directors,
Deccan Bearings Limited,
Mumbai.

We have reviewed the accompanying statement of unaudited financial results of DECCAN BEARINGS LIMITED for the period ended 31th December, 2012. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors.

A review of interim financial information consists principally of applying analytical procedures for financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with 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 D.V.VORA & CO.
CHARTERED ACCOUNTANTS

D.V. Vora

(D.V.VORA)
PARTNER

PLACE : MUMBAI

DATE : 08/02/2013

