



**SHARP & TANNAN**  
Chartered Accountants

**LIMITED REVIEW REPORT TO THE BOARD OF DIRECTORS OF  
GKB OPHTHALMICS LIMITED FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER, 2014**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results (the 'Statement') of **GKB Ophthalmics Limited** (the 'Company') for the period ended 30<sup>th</sup> September, 2014 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 audited by us. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors on 13<sup>th</sup> November, 2014. Our responsibility is to issue a report on the Statement based on our review.

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.


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone Unaudited Financial Results prepared in accordance with the accounting standards pursuant to the Companies (Accounting Standards) Rules, 2006 specified under the Companies Act, 1956 [which are deemed to be applicable accounting standards as per Section 133 of the Companies Act, 2013 read with the Rule 7 of the Companies (Accounts) Rules, 2014] and other recognised 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.

SHARP & TANNAN  
Chartered Accountants  
Firm's Registration No. 109982W  
by the hand of



Place: Mumbai

Date: 13<sup>th</sup> November, 2014

  
EDWIN P. AUGUSTINE  
Partner  
Membership No. 043385

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