

**CERTIFICATE**

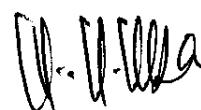
We have reviewed the accompanying statement of Un-audited financial results of M/s. SAMKRG PISTONS AND RINGS LIMITED for the period ended 31<sup>ST</sup> December, 2013. This statement is the responsibility of the company's Management and has been approved by the Board of Directors.

A review of interim financial information consists principally of applying analytical procedures for financial data and making inquires 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 statement taken as 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 un-audited 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 to be disclosed, or that it contains any material misstatement.

Place : Hyderabad

Date : 05.02.2014

For M/s. RAVI & KESHAV  
Chartered Accountants

(K.K. Kesvan)

Partner

M.No.17489

