

TIMKEN

Soumitra Hazra
Company Secretary
& Chief - Compliance

T 91-80-4005 3131
soumitra.hazra@timken.com

Ref : TIL:CS:
Date: 17 February 2014

The Secretary
The National Stock Exchange of India Limited
Exchange Plaza
Plot No. C/1, G-Block
Bandra-Kurla Complex
Bandra (E)
MUMBAI – 400 051
Scrip Code – TIMKEN

The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI – 400 001
Scrip Code – 522113

Dear Sir,

Re : Unaudited Financial Results (Provisional) for the quarter ended 31 December 2013

Please refer to our letter dated 5 February, 2014 under the cover of which we enclosed, for your record, the Unaudited Financial Results of the Company for the quarter ended 31 December 2013 along with Limited Review Report issued by the Statutory Auditors on the said results pursuant to Clause 41(I)(c)(i).

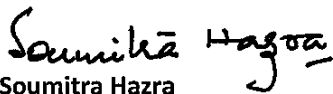
We are now in receipt of a letter dated 11 February, 2014 from S R B C & CO LLP, Statutory Auditors informing us of attaching Limited review Report on the unaudited Financial Results of the Company for the quarter ended 31 December, 2013 wherein the signing date was rectified from 5 January, 2014 to 5 February, 2014.

We attach herewith the said letter dated 11 February, 2014 received from S R B C & CO LLP along with the Limited Review Report dated February 5, 2014 on the Unaudited Financial Results of the Company for the quarter ended 31 December, 2013 and would request you to please take these documents on your record.

Kindly acknowledge receipt.

Thanking you,

Yours faithfully
For **TIMKEN INDIA LIMITED**


Soumitra Hazra
Company Secretary
& Chief – Compliance
Encl : as above

Registered Office: 39-42, Electronic City, Hosur Road, Phase II, Bangalore – 560 100

Timken India Limited
A Timken Company Subsidiary
39-42, Electronic City
Hosur Road, Phase II
Bangalore – 560 100
India

S R B C & CO LLP

Chartered Accountants

22, Camac Street
3rd Floor, Block 'C'
Kolkata-700 016, India
Tel : +91 33 6615 3400
Fax : +91 33 2281 7750

Date: February 11, 2014

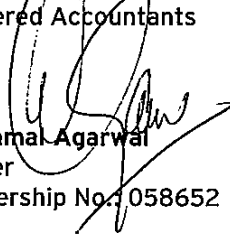
The Company Secretary & Chief - Compliance,
Timken India Ltd,
39-42 Electronic City,
Phase II, Hosur Road,
Bangalore - 560100.

Dear Sir,

Please find attached herewith our limited review report on the unaudited financial results of Timken India Limited for the quarter ended December 31, 2013 wherein the signing date has been rectified from January 5, 2014 to February 5, 2014.

Thanking you,
Yours sincerely,

For S R B C & CO LLP
ICAI Firm registration number: 324982E
Chartered Accountants

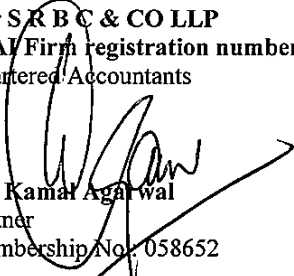

per Kamal Agarwal
Partner
Membership No. 058652

Place: Kolkata
Date: February 11, 2014

Limited Review Report**Review Report to
The Board of Directors
Timken India Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Timken India Limited ('the Company') for the quarter ended December 31, 2013 (the "Statement"), 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/ committee of Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", [notified under the Companies Act, 1956 read with General Circular 15/2013 dated 13 September 2013, issued by the Ministry of Corporate Affairs, in respect of Section 133 of the Companies Act, 2013] 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.

For S R B C & CO LLP
ICAI Firm registration number: 324982E
Chartered Accountants


per Kamal Agarwal
Partner
Membership No. 058652

Place: Kolkata
Date: February 5, 2014