

**SBEC SYSTEMS
(INDIA) LIMITED**

Sugar Bio-Energy & Control Systems

25.08.2018

To,

**The Manager
The Bombay Stock Exchange Limited
25th Floor, P.J. Towers
Dalal Street
Mumbai-400001**

Sub: Revised Limited Review Report for the Quarter Ended June, 2018
Stock Code: 517360

Dear Sir,

With reference to your e-mail dated August 24, 2018 regarding Discrepancy; for standalone results for the quarter ended June 30, 2018, Auditor's Report submitted instead of Limited Review Report.

We enclosed herewith the copy of revised Limited Review Report for the Quarter Ended June 30, 2018

You are requested to please take the above on your records.
Inconvenience is regretted.

Thanking you,
Yours Faithfully,

For SBEC Systems (India) Limited

Priyanka Negi
Priyanka Negi
Company Secretary & Compliance Officer.
E-mail: sbecsystems@rediffmail.com



DOOGAR & ASSOCIATES

CHARTERED ACCOUNTANTS

REVISED

Limited Review Report

The Board of Directors

SBEC Systems (India) Limited

1400, Modi Tower, 98, Nehru Place, New Delhi-110019

We have reviewed the accompanying statement of unaudited financial results of M/s **SBEC Systems (India) Limited** ("the Company") for the quarter ended on 30.06.2018 ("the statement") prepared as per applicable Accounting Standard ("IND AS") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 and amendment thereto.

These statement are the responsibility of the Company's Management, has been approved by the Board of Directors, and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "**Interim Financial Reporting**" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2018 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial Statement based on our review.

We conducted our review in accordance with the Standards 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 from material misstatement. Our review is limited primarily to inquire of company's personnel and analytic 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 any audit opinion.

We draw attention to the Statement:

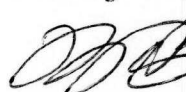
Subject to the consequential impact on the results of non- compliance with Accounting Standard IND AS-8 Accounting for Investments regarding non reversal of diminutions of Current Investment.

Based on our review, except above attention, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with aforesaid Indian Accounting Standards ("Ind-AS") prescribed under Section 133 of the Companies Act, 2013, read with Rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates

Chartered Accountants

Firm Regn. No.000561N



Mukesh Goyal

Partner

M.No - 081810



Date: 31.07.2018

Place: New Delhi