


FORM A

(Covering letter of the Annual Audit Report to be filed with the Stock Exchanges)

1.	Name of the Company:	Opal Luxury Time Products Limited
2.	Annual financial statements for the year ended	31 st March, 2013
3.	Type of Audit observation	Un-qualified/ Matter of Emphasis
4.	Frequency of observation	Not applicable
5.	To be signed by-	
	CEO/Managing Director	
	CFO	Not applicable
	Auditor of the Company	  M/s Bharat J Rughani & Co. Chartered Accountants, Mumbai
	Audit Committee Chairman	  Mr. Ramachandran Nair PRADEEP TUPE

Note:

Mr. Pradeep Tupe, member of the Audit Committee presided over the Audit Committee Meeting held on May 16, 2013 for review and recommendation of Audited Financial Results of the Company for the year ended 31st March, 2013 to the Board as Mr. Ramachandran Nair, the Chairman of the Audit Committee was granted leave of absence for the said Meeting.