

Review report**To the Board of Directors
KPIT Cummins Infosystems Limited**

- 1 We have reviewed the accompanying statement of unaudited consolidated financial results ('the statement') of KPIT Cummins Infosystems Limited ('the Company'), its subsidiaries, a jointly controlled entity and an associate (collectively known as 'the Group') for the quarter ended 30 June 2013, attached herewith, being submitted by the Company pursuant to the requirements of Clause 41 of the Listing Agreements, 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 in their meeting held on 23 July 2013. Our responsibility is to issue a report on these financial statements based on our review. The financial results of all previous periods included in the statement were reviewed earlier by the then statutory auditors of the Company whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement.
- 2 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3 The statement includes the financial results of a subsidiary, a joint venture and an associate, whose interim financial statements reflect total revenues of Rs. 0.52 lakhs and total profit after tax of Rs. 156.94 lakhs for the quarter ending 30 June 2013, which have not been reviewed by us or any other auditors.
- 4 Based on our review conducted as above and as explained in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable 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 Agreements including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S R & Co.**Chartered Accountants**

Firm Registration Number: 101248W

**Natrajh Ramakrishna****Partner**

Membership number: 32815

Place: Pune

Date : 23 July 2013