

JATIN SHAH

CHARTERED ACCOUNTANT

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Limited Review Report

To,
The Members
Spectacle Infotek Limited
Mumbai.

1. I have reviewed the accompanying statement of unaudited financial results of Spectacle Infotek Limited (formerly known as Spectacle Industries Limited) for the quarter ended 30th June, 2013, 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 audited by me. This statement is the responsibility of the company's management and has been approved by the Board of Directors / Audit Committee. My responsibility is to issue a report on these financial statements based on my review.
2. I conducted my review in accordance with the Standard on Review Engagement (SRE), Engagements to review financial statements issued by the Institute of Chartered Accountant of India. This standard requires that I 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 provide less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.
3. Based on my review conducted as above nothing has come to my notice that causes me to believe that the accompanying statement of Unaudited 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 term of clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai.

Date : 13th August, 2013.

