STERLING TOOLS LIMITED
CIN : L29222DL1979PLC009668
WORKS : 5-A DLF Industrial Estate
Faridabad - 121 003 Haryana India
Tel : 91-129-227 0621 to 25/225 5551 to 53
Fax : 91-129-227 7359
E-mail : sterling@stlfasteners.com
website : stlfasteners.com

By NEAPS

National Stock Exchange of India Limited
"Exchange Plaza",
Bandra–Kurla Complex, Bandra (E)
Mumbai-400051

Date: 7th February, 2019
Ref.: STL/SD/01/2018-2019

Sub: Submission of Auditors Limited Review Report for the Quarter ended 31st December, 2018.

Dear Sir,

In accordance with Clause 33(d) of the Listing Regulation, we enclose herewith the Auditors Limited Review Report of M/s Walker Chandiok & Co. LLP, Chartered Accountants and Auditors of our Company for the Quarter ended 31st December, 2018.

Kindly acknowledge the receipt of the same.

Sincerely
For **Sterling Tools Limited**

Vaishali Singh
Company Secretary

Encl.: As above.

REGD. OFFICE :
Office No. 243 C-10, Regus Elegance,
2F, Elegance, Jasola District Centre
Old Mathura Road, New Delhi - 1

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New Delhi 110001
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Independent Auditor's Review Report on Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Sterling Tools Limited

1. We have reviewed the accompanying statement of unaudited financial results ('Statement') of Sterling Tools Limited ('the Company') for the quarter ended 31 December 2018 and the year to date results for the period 1 April 2018 to 31 December 2018 , being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the 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 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company's 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.



Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, and other recognised accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements 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 Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Anamitra Das
Partner
Membership No. 062191

Place: Faridabad
Date: 7 February 2019

WALKER CHANDIOK & CO. LLP ★ CHARTERED ACCOUNTANTS ★