

Agiwal & Associates

CHARTERED ACCOUNTANTS

Lal Kothi, 2nd Floor, 3830, Pataudi House Road, Above Bank of Baroda, Darya Ganj, New Delhi-110 002 (INDIA)
Phones : (91-011) 23267461, 23283162, 23278579 E-mail : agiwal68@gmail.com

LIMITED REVIEW REPORT

We have reviewed the accompanying statement of unaudited financial results of A Infrastructure Ltd. for the Quarter ended 30th June 2014 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from the disclosures made by the management and have not been audited by us. Management is responsible for the preparation and presentation of the statement in accordance with applicable Accounting Standards and other recognized accounting practices and policies. Our responsibility is to express a conclusion on the said Statement based on our review.

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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in audit. Accordingly we don't express an audit opinion.

Based on our review conducted above, except that:

- Compliance of Accounting Standard -15 on Employee Benefit will be done at the year end;
- Compliance of the Accounting Standard -29 (AS-29) regarding disclosure on provisions, Contingent Liabilities and Contingent Asset will be done at the year end.
- The Depreciation based on useful life of assets under provisions of the Companies Act, 2013 with its impact on the statement of profit & loss will be done at year end till then the company continues to provide depreciation at same old rates provided in the Companies Act, 1956.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking you

Yours faithfully,

For AGIWAL & ASSOCIATES

Chartered Accountants


(PRIYANKA GOEL)
Partner
M.No. 531837



Date: 14/08/2014

Place: New Delhi