

## PARIMELAZHAGAN & CO

CHARTERED ACCOUNTANTS

A-4, GROUND FLOOR, KALA FLATS

11, BAGAVANTHAM STREET

T NAGAR, CHENNAI - 600017

PH : 43538160 MOBILE : 7299920862

EMAIL ID : s.parimel@gmail.com

### Limited Review Report on Unaudited Standalone Financial Results for the quarter ended December 31, 2018

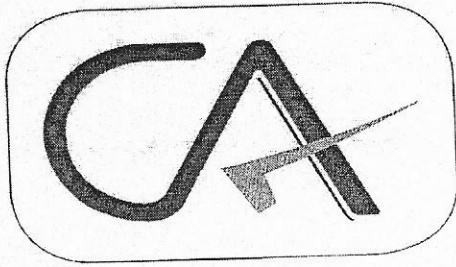
(Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To

The Board of Directors of  
ENCORE BUSINESS SYSTEMS LIMITED,  
Chennai.

- (1) We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **ENCORE BUSINESS SYSTEMS LIMITED** ("the Company") for the quarter ended 31st December 2018 and year to date from April 1, 2018 to December 31, 2018 ("the Statement") being submitted by the Company pursuant to the requirement of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No CFD/CMD/15/2015 dated November 30, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- (2) This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review,
- (3) 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 & perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to enquire of company personnel and an analytical procedure 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.





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- (4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which is to be disclosed, or that it contains any material misstatement.

**For PARIMELAZHAGAN & CO  
CHARTERED ACCOUNTANTS  
FRN: 6514S**

**S. Parimelazhagan  
Partner  
Membership No: 200970**

Place: Chennai  
Date: 14/02/2019

