

# **S. RANGANATHA GUPTHA**

Chartered Accountant

625, Anna Salai, Surya Mansion, 4th Floor, Chennai - 600 006.

## **AUDITOR'S REPORT**

To

**The Shareholders of  
M/s. Aramusk Infrastructure Investments Limited**

I have audited the attached Balance Sheet of M/s. **Aramusk Infrastructure Investments Limited** as at **31st March 2010** and also the Profit and Loss Account and Cash Flow Statement for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. my responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As required by the Companies (Auditor's Report) Order, 2003 issued by the Central Government in terms of Section 227 (4A) of the Companies Act, 1956, I enclose in the Annexure a statement on the matters specified in paragraphs 4 & 5 of the said order.

Further to my comments in the Annexure referred in paragraph above, I report that

i) I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purposes of my audit;

ii) In my opinion, proper books of account as required by law have been kept by the company so far as appears from my examination of those books.

iii) The Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the books of account.

iv) In my opinion, the Balance Sheet and Profit and Loss Account dealt with by this report comply with the accounting standards referred to in sub-section 3(C) of Section 211 of the Companies Act, 1956;

v) On the basis of written representations received from the directors, as on **31st March, 2010**, and taken on record by the Board of Directors, I report that none of the directors is disqualified as on **31st March 2010** from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956;

vi) In my opinion and to the best of my information and according to the explanations given to me, the said accounts read together with the significant accounting policies and notes forming part thereof give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

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- a) in the case of the Balance Sheet the state of affairs of the Company as at **31st March, 2010** ; and
- b) in the case of the Profit and Loss Account, of **the profit** for the year ended on that date.
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Place : Chennai  
Date : 28.08.2010

Sd/-  
S. RANGANATHA GUPTHA  
Chartered Accountant  
Membership No.020442