

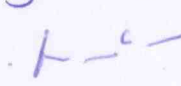


## Form A

### Format of covering letter of the annual audit report on annual standalone financial statements to be filed with Stock Exchange

Sr no	Particulars	
1	Name of the Company	Commercial Engineers & Body Builders Company Limited
2	Annual Financial Statements for the year ended	March 31, 2013
3	Type of Audit Observation	<p>Unqualified/ Emphasis of Matter</p> <p>Following unfavorable comments in reporting under section 227 (4A) relating to reporting under CARO are considered as Emphasis of Matter to be reported here</p> <p><u>Clause v</u>-In our opinion and according to the information and explanations given to us, internal control system with regard to purchases of inventory, fixed assets (including capital work-in-progress) and sale of goods and services requires to be strengthened to be commensurate with the size of the Company and nature of its business with reference to timely and adequate maintenance of physical/electronic records for purchases and sales</p>
4	Frequency of observation	Unfavorable comments under clause v appeared for the first time
5	<p>To be Signed by</p> <ul style="list-style-type: none"><li>• Shri. Kailash Gupta- Chairman</li><li>• Shri. Abhijit Kanvinde—Chief Finance Officer</li><li>• Shri. Ravi Gupta-Audit Committee Chairman</li></ul> <p>Place: JABALPUR Date: 12TH AUGUST 2013</p>	<p>  </p>

- Auditor of the Company –

Refer our Audit Report dated May28, 2013 on the standalone Financial Statements of the Company.

For DELOITTE HASKINS & SELLS  
Chartered Accountants  
(Firm Registration no. 117366W)



A B Jani  
(Partner)  
(Membership No. 46488)  
Mumbai,  
Date: