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Regd. Office : (044) 28522745
Factory : (044) 26234300
(044) 26258511



Telefax : 044 - 26257121
Web : www.wheelsindia.com

WHEELS INDIA LIMITED

Registered Office :
21, Patullos Road, Chennai - 600 002.

Factory :
Padi, Chennai - 600 050.

October 31, 2013

The Manager
Listing Department,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G
Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051.

Dear Sir,

Please find enclosed the Unaudited Financial Results accompanied by the Limited Review Report issued by the Statutory Auditor of our Company for the quarter / half - year ended 30th September, 2013 under Clause 41 of the Listing Agreement.

Thanking you,

Yours faithfully
For **WHEELS INDIA LIMITED**


S Srivathsan
President (Finance) & Secretary

CC: 1) National Stock Exchange of India
8th Floor, Arihant Nitco Park,
No 90, Dr Radhakrishnan Salai

2) Bombay Stock Exchange Limited
Floor 25, P J Towers, Dalal Street
Mumbai - 400 001

PLEASE ADDRESS ALL COMMUNICATIONS TO THE FACTORY

SUNDARAM & SRINIVASAN

CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.

LIMITED REVIEW REPORT AS REQUIRED UNDER CLAUSE 41 OF THE LISTING AGREEMENT

We have reviewed the accompanying statement of un-audited financial results of **WHEELS INDIA LIMITED** for the period ended **30th September, 2013** except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. 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 these financial statements based on our review.

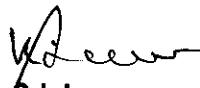
We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors of the Entity". A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than 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 an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable accounting standards referred to in Section 133 of the Companies Act, 2013, 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.

For **SUNDARAM & SRINIVASAN**
Chartered Accountants
Registration No. of the firm: 004207S

Place: Chennai
Date: 31.10.2013




K. Srinivasan
Partner
Membership No.5809