

## REVIEW REPORT TO THE MEMBERS

### Introduction

We have reviewed the accompanying condensed balance sheet of **SIDDIQSONS TIN PLATE LIMITED** (the company) as at December 31, 2008, and the related condensed profit and loss account, condensed cash flow statement and condensed statement of changes in equity together with the selected explanatory notes forming part thereof for the six-months period then ended "here-in-after referred to as the interim financial information". Management is responsible for the preparation and presentation of this interim financial information in accordance with approved accounting standards as applicable in Pakistan. Our responsibility is to express a conclusion on this interim financial information based on our review. The figures of the condensed profit and loss account for the quarters ended December 31, 2008 and 2007 have not been reviewed, as we are required to review only the cumulative figures for the six months ended December 31, 2008 and 2007.

### Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Company". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International 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.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information as of and for the six months period ended December 31, 2008 is not prepared, in all material respects, in accordance with approved accounting standards as applicable in Pakistan.

**M. Yousuf Adil Saleem & Co.**  
Chartered Accountants

**Karachi:**

**Dated:** February 21, 2009