

Exhibit -13

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S. C. BANDI & CO.
CHARTERED ACCOUNTANT

SURESH BANDI, B. Com. (Hons) L.L.B., F.C.A.

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To,
The Board of Directors,
PCS Technology Limited
Office Premise No. 1, Gat No. 478,
Alandi Markaal Road, Alandi, Tal. Khed
Pune

Dear Sir,

Re : Certificate in accordance with Clause 24(i) of the Listing Agreement

We, the statutory auditors of PCS Technology Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 11 of the "Draft Scheme of Amalgamation and Arrangement between PCS International Limited, Mauritius (Transferor Company) and PCS Technology Limited (Transferee Company) and their respective shareholders under sections 391 to 394 read with Sections 100 to 103 of the Companies Act, 1956 and Section 52 of the Companies Act, 2013 and any other applicable provisions of the Companies Act, 2013" (the Scheme) with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with Clause 24(i) of the Listing Agreement and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013 .

This Certificate is issued at the request of the PCS Technology Limited pursuant to the requirements of clause 24(i) of the Listing Agreement for onward submission to the BSE Limited. This Certificate should not be used for any other purpose without our prior written consent.

For S. C. Bandi & Co.
Chartered Accountants
Firm Registration No.: 130580W

S. C. Bandi

S.C. Bandi
Membership Number: 16932

Mumbai, 21st May, 2014