



Date: June 27, 2023

The National Stock Exchange of India Limited  
"Exchange Plaza", C-1, Block G  
Bandra-Kurla Complex, Bandra (E)  
Mumbai- 400 051  
**ISIN:** INE098F01031  
**Symbol:** AMRUTANJAN

Dear Sir/Ma'am

**Subject: Response to Clarification for Financial results- Amrutanjan**

**Refer:**

- 1. Outcome of the Board Meeting filed with stock exchange on May 30, 2023 vide AHCL/SE/11/2023-24**
- 2. Our Clarification letter dated June 19, 2023**

Dear Sir/Madam

Please find below our response to the queries raised in your mail dt. 20<sup>th</sup> June, 2023 on the subject.

**Query: The company has not submitted the Statement of Modified Opinion or in case of unmodified opinion(s), a declaration to that effect to the Stock Exchange. Please prefer SEBI prescribed format**

We would like to bring to your notice that the Company has submitted "Statement on impact of audit qualification" along with the Outcome. However, as the same was not in the format prescribed by SEBI circular CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby resubmit statement of impact as per the format.

Yours faithfully,

**For Amrutanjan Health Care Limited**

**(M Srinivasan)**

**Company Secretary & Compliance Officer**

**Amrutanjan Health Care Limited**

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**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (Standalone and Consolidated separately)**

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2023</b> <b>[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]</b>				
<b>I.</b>	<b>Sl. No.</b>	<b>Particulars</b>	<b>Audited Figures (as reported before adjusting for qualifications) (Rs. in lakhs)</b>	<b>Adjusted Figures (audited figures after adjusting for qualifications) (Rs. lakhs)</b>
	<b>1</b>	<b>Turnover / Total income</b>	39,417.77	39,417.77
	<b>2</b>	<b>Total Expenditure</b>	34,053.23	34,053.23
	<b>3.</b>	<b>Net Profit/(Loss)</b>	3,983.49	3,983.49
	<b>4</b>	<b>Earnings Per Share</b>	13.65	13.65
	<b>5</b>	<b>Total Assets</b>	36,209.33	36,209.33
	<b>6</b>	<b>Total Liabilities</b>	7,132.14	7,132.14
	<b>7</b>	<b>Net Worth</b>	29,077.19	29,077.19
	<b>8</b>	<b>Any other financial item(s) (as felt appropriate by the management)</b>	<b>Nil</b>	<b>Nil</b>
<b>II.</b>	<b><u>Audit Qualification (each audit qualification separately):</u></b>			
	<b>a. Details of Audit Qualification:</b> Refer Basis for Qualified Opinion section in Report on the audit of the Annual Financial Results			
	<b>b. Type of Audit Qualification :</b> Qualified Opinion			
	<b>c. Frequency of qualification:</b> Qualified for the first time in the Limited Review for the Quarter and Nine Months Ended 31 December 2022.			
	<b>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b> Not applicable			
	<b>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</b>			
	<b>(i) Management's estimation on the impact of audit qualification:</b>  <b><u>For the year ended 31 March 2023:</u></b>  For the subject matter of the qualification, the draft investigation report of the external forensic expert engaged by the Company dated May 22, 2023 has reported potential collusions with respect to marketing and advertising activities of the Company by certain employees, resulting into payments of potential kickbacks / commission aggregating to INR 8.65 lakhs to such employees from vendors onboarded during the current year. The management believes that the impact of this matter is not material to the financial statement.			
	<b>(ii) If management is unable to estimate the impact, reasons for the same:</b>  Not applicable			



<p><b>(iii) Auditors' Comments on (i) or (ii) above:</b>  <b><u>For the year ended 31 March 2023:</u></b></p> <p>We draw attention to Note 6 to the financial results of the Company with respect to a whistle blower complaint received by the Company. The management has obtained a draft forensic audit report, which reported payments of potential kickbacks / commission to certain employees. The investigation is still in progress with respect to contract / casual labour expenses pertaining to sales activities. Pending the completion of the independent investigation being carried out by an external agency in respect of such complaint, we are unable to determine the likely outcome of the above matter and its impact on the financial statements of the current year and earlier periods, if any. Consequently, we were unable to determine whether any adjustments were necessary to these financial statements.</p>	
<p><b>III. Signatories:</b></p> <ul style="list-style-type: none"> <li>• CEO/Managing Director</li> <li>• CFO</li> <li>• Audit Committee Chairman</li> <li>• Statutory Auditor</li> </ul> <p><b>Place: Chennai</b>  <b>Date: 26 June 2023</b></p>	<p><i>[Handwritten signatures]</i></p> <p><i>[Handwritten initials]</i></p> <p><i>[Handwritten initials]</i></p>