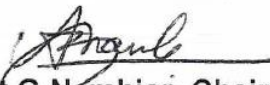
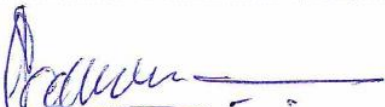




BPL Limited

Statement of impact of Audit Qualifications on Consolidated for the Financial Statements for the Financial year 2021-22				
[See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (in Lakhs.)	Adjusted figures (audited figures after adjusting for qualifications) (in Lakhs.)
	1.	Turnover/ Total Income	4919.18	4919.18
	2.	Total Expenditure	4154.34	4154.34
	3.	Net Profit/ (Loss)	764.85	764.85
	4.	Earnings Per Share	3.37	3.37
	5.	Total Assets	53,631.75	53631.75
	6.	Total Liabilities	23539.28	23539.28
	7.	Net Worth	30092.47	30092.47
	8.	Any other Financial Item(s) (as felt appropriate by the management)	-----	-----
II. Audit Qualification (each Audit Qualification separately):				
	a.	Details of Audit Qualification: 1. Going concern issue of BPL Power Projects (AP) Private Limited <i>The financial statement of a subsidiary BPL Power Projects (AP) Private Limited which is consolidated with the company are prepared based on going concern assumption, considering various factors.</i>		
	b.	Type of Audit Qualification: Qualified Opinion/ Disclaimer of Opinion/ Adverse Opinion		
	c.	Frequency of Qualification: Appeared first time.		
	d.	1. For Audit Qualification(s) where the impact is quantified by the Auditor, Management's views: BPL Power Projects (AP) Private Limited is one of the subsidiaries of the company. The company has underlying assets which are available to the company. BPPL is yet to commence the commercial operations. Hence, the management is of the opinion that company is a going concern.		

e.	For Audit Qualifications where the impact is not quantified by the Auditor:
(i)	Management's estimation on the impact of Audit Qualification- Nil
(ii)	If Management is unable to estimate the impact, reasons for the same: - NIL
(iii)	Auditor's comments on (i) or (ii) above: NIL
III.	Signatories
	 Mr. Ajit G Nambiar- Chairman & Managing Director  Mr. Nowroz J Cama- Chairman-Audit Committee  Mr. TLM Rangachar, Chief Financial Officer  Mr. Manoj Kumar U K - Statutory Auditor Place: Bengaluru Date: 30.05.2022

For BPL Limited


Deepika N Bhandiwad

Company Secretary