

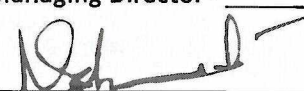
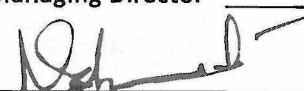
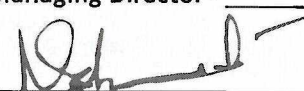
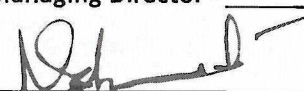
STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION)
SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (CONSOLIDATED)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024 <i>(See regulation 33 of the SEBI (LODR) Regulations, 2015)</i>				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income (Rs. in lakhs)	362489	362489
	2.	Total Expenditure (Rs. in lakhs)	290075	290075
	3.	Net Profit/(Loss) (Rs. in lakhs)	72414	72414
	4.	Earnings Per Share (Rs.)	16.55	16.55
	5.	Total Assets (Rs. in lakhs)	327970	327970
	6.	Total Liabilities (Rs. in lakhs)	82199	82199
	7.	Net Worth (Rs. in lakhs)	244659	244659
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u> a. Details of Audit Qualification: One (1) subsidiary, whose financial results/statements and other financial information reflect total assets of Rs. 7,864 lacs as at March 31, 2024, total revenues of Rs. 4,832 lacs and Rs. 18,292 lacs, total net profit/(loss) after tax of Rs. (249) lacs and Rs. 883 lacs and total comprehensive income/(loss) of Rs. (259) lacs and Rs. 874 lacs, for the quarter and year ended on that date respectively and net cash outflows of Rs. 59 lacs for the year ended March 31, 2024, whose financial results/statements and other financial information have not been audited by any auditors. b. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion c. Frequency of qualification: First time d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not quantified by the Auditor e. For Audit Qualification(s) where the impact is not quantified by the auditor:			

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CIN: L63993WB1983PLC036030

	<p>(i) Management's estimation on the impact of audit qualification: The Management believes that there would not be any significant impact, had these financial information been subjected to audit by the auditor.</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: The impact could only be assessed once the financial statements of the subsidiary will be audited.</p> <p>(iii) Auditors' Comments on (i) or (ii) above: As the financial results/statement and other financial information have not been audited by any auditor, we have qualified our report. The actual impact could only be assessed once the financial statements of the subsidiary will be audited.</p>
III.	<p>Signatories:</p> <ul style="list-style-type: none"> • CEO/ Managing Director -  <small>HARSHA VARDHAN AGARWAL Digitally signed by HARSHA VARDHAN AGARWAL Date: 2024.05.29 16:06:16 +05'30'</small> • CFO -  • Audit Committee Chairman -  <small>ANANDKISHORE NANDKISHORE RATHI Digitally signed by ANANDKISHORE NANDKISHORE RATHI Date: 2024.05.30 17:46:32 +05'30'</small> • Statutory Auditor -  <p>Place: Kolkata Date: 29.05.2024</p>