

**Date: 30th June, 2025**

**To,  
The Manager  
Listing Compliance Department  
National Stock Exchange of India Ltd.,  
Exchange Plaza, Plot no, C-1, Block G,  
BandraKurla Complex, Bandra (E),  
Mumbai-400051 Maharashtra, India**

**Reference: ISIN - INE925Y01036; Symbol-GODHA**

**Subject: Response to Query related to Financial results submitted is not as per format prescribed by SEBI-SOI not signed by Audit Committee Chairman.**

**Dear Sir/Madam,**

This is with reference to Financial results submitted by the company on 22<sup>nd</sup> May 2025. We want to clarify that the financial results were approved and signed by the authorized signatory at the Board meeting. The Financial results was signed by the authorized signatory - Mr. Tathagata Sarkar was appointed as an executive director and CFO of the company . We have Passed a Board Resolution Regarding Authorization of Signatory and attaching the same for your reference.

Further with respect to sign of Audit committee chairman we are attaching the signed copy of Impact of Audit classification filed along with the financial results which is compulsorily has to be signed by chairman of audit committee for your reference.

We request you to kindly consider the above clarifications and, if required, provide any further guidance for rectifying the submission.

**For Godha Cabcon & Insulation Limited**

Patel  
Pratikkumar  
Ketanbhai

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Pratikkumar Ketanbhai  
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**Pratikkumar Ketanbhai Patel  
Director  
DIN: 11052043**



CIN: L62090MP2016PLC041592

**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF GODHA CABCON & INSULATION LIMITED HELD ON THURSDAY, MAY 22, 2025, AT 3:00 PM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT -36 D SECTOR B SANWER ROAD INDUSTRIAL AREA , INDORE, MADHYA PRADESH, INDIA, 452006.**

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**RESOLVED THAT** pursuant to the provisions of the Companies Act, 2013 and other applicable laws, the Board of Directors of Godha Cabcon & Insulation Limited hereby authorizes Mr. Tathagata Sarkar, (DIN: 08601775 )Director of the Company, to sign and approve the financial results of the Company, including the quarterly and annual financial statements, for submission to the Stock Exchange and regulatory authorities.

**RESOLVED FURTHER THAT** Mr. Tathagata Sarkar is hereby authorized to sign any other document, certificate, or declaration related to the financial results, as may be required for the purpose of filing the financial statements with the regulatory authorities, including the stock exchanges and the Ministry of Corporate Affairs, and to do all acts, deeds, and things as may be necessary in this regard.

**RESOLVED FURTHER THAT** the financial results of the Company for the respective periods, along with all relevant documents, shall be approved by the Board before submission to the regulatory authorities and the stock exchanges.

**RESOLVED FURTHER THAT** Mr. Tathagata Sarkar is hereby authorized to take all necessary actions and execute all necessary documents to give effect to this resolution.

**For Godha Cabcon & Insulation Limited**

Patel  
Pratikkumar  
Ketanbhai

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Patel Pratikkumar  
Ketanbhai  
Date: 2025.05.22  
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**Pratikkumar Ketanbhai Patel**  
**Director**  
**DIN: 11052043**



CIN : L62090MP2016PLC041592  
ANNEXURE I

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

(Amount Rs. in Lakhs)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	17948.89	17948.89
	2.	Total Expenditure	17023.62	17023.62
	3.	Net Profit/(Loss)	690.84	690.84
	4.	Earnings Per Share	0.08	0.08
	5.	Total Assets	27282.51	27282.51
	6.	Total Liabilities	17334.30	17334.30
	7.	Net Worth	9948.21	9948.21
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

**II. Audit Qualification (each audit qualification separately):**

a. **List of Audit Qualification:**  
The company has unsecured loans amounting to ₹7093.50 Lacs. Management has not charged interest on these loans, and relevant agreements along with cross-confirmations are not available. In the absence of valid agreements and necessary confirmations, the accuracy of the balances and their interest-free status could not be verified, potentially impacting the fair presentation of liabilities and interest expenses.  
Balance of GST Credit Receivables ₹220.05 Lacs pending for GST reconciliation. Reconciliation with the GST Online Portal has not been carried out, affecting the accuracy of GST Input Credit and the liability towards the government.  
The company has trade payables amounting to ₹6644.84 Lacs; however, the bifurcation of Micro, Small, and Medium Enterprises (MSME) creditors has not been provided. Non-disclosure of MSME classification contravenes the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, impacting regulatory compliance and financial transparency.  
Outstanding balances of ₹835.26 Lacs with certain suppliers remain unconfirmed. Absence of confirmations from these suppliers affects the reliability of liabilities disclosed in the financial statements.  
A loan amounting to ₹500.00 Lacs remains unconfirmed from certain lenders.  
The absence of loan confirmations impacts the reliability of liabilities and financial disclosures.



An outstanding receivable balance of ₹174.45 Lacs is reported with no transactions during the year, and balance confirmation is not available. In the absence of cross-confirmation, the balance may be misstated, affecting the fair representation of positions.

We are in receipt of certain sales invoices; however, they are not supported with E-Way bills, Delivery Challans, or Transportation details. In the absence of these critical documents, we are unable to comment on the genuineness of the transactions. With respect to purchases, the company has not provided Goods Inward Reports

Further, the company does not own or lease any godown facilities, raising concerns over the storage of inventory. Management claims that the goods are traded directly from suppliers to customers without being held in the company's possession; however, in the absence of evidence, we are unable to verify this assertion.

The company has not maintained a Fixed Assets Register. The absence of a fixed asset register impairs our ability to verify the existence, condition, and valuation of the assets held by the company.

- b. Type of Audit Qualification : Disclaimer of Opinion
- c. Frequency of qualification: repetitive
- d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NOT ASCERTAINABLE
- e. For Audit Qualification(s) where the impact is not quantified by the auditor: Not Applicable
- (i) Management's estimation on the impact of audit qualification: Unable to estimate
- (ii) If management is unable to estimate the impact, reasons for the same:
- (iii) Auditors' Comments on (i) or (ii) above: NA

III. Signatories:

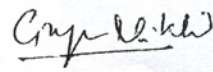
TATHAGA  
TA  
SARKAR

Digitally signed  
by TATHAGATA  
SARKAR  
Date: 2025.05.22  
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Tatahgata Sarkar

CFO/ Director

DIN: 08601775



NIKHIL VASNBHAI GAJJAR  
CHAIRMAN AUDIT COMMITTEE  
DIN: 76450755



CA Parin H. Patwari  
Statutory Auditor



Place: Indore  
Date: 22-05-2025