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CIN:L51909DL1963GOI004033

NO.BS/85/QFR/2024

29th May, 2024

The Listing Department
National Stock Exchange of India Ltd
Exchange Plaza
Bandra Kurla Complex
MUMBAI 400051
Symbol & Series: MMTC/EQ
Department of Corporate Services
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI 400 001
Company Scrip Code:513377

Sub: Statement on Impact of Audit Qualifications for the Financial Year ended 31.3.2024 for Standalone and Consolidated Financial Statements.

Dear Sir,

Pursuant to provisions of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 ("The Listing Regulations"), please find enclosed herewith Statement of Impact of Audit Qualifications for the Financial Year ended 31.3.2024 for Standalone Financial Statement and Consolidated Financial Statement, duly signed by Chairman-Audit Committee of Directors, Director(Finance) and Statutory Auditors.

Thanking you,

Yours faithfully, For MMTC Limited

(A.K. Misra) Company Secretary

Encls: As above.

	B. Committee of the Com	
	ST DELLI ST	Audit Committee Chairman
	* DIII * SELL	Director (Fin.)
	Visit Manual Co.	Signatories:
	N S NI	quantified by the auditor
me is under review by the company.	No provision has been made however same is under rev	Audit Qualification(s) where the impact is
	Third Time	Frequency of qualification
	Qualified Opinion	Type of Audit Qualification :
	fund would have been reduced by the said amount.	
) crore) and net income and sharehold	would have been increased by Rs.3.47 crore (P.Y. 22.10 crore) and net income and shareholder's	
ards. Accordingly, the provision for PR	should have been provided as per the accounting standards. Accordingly, the provision for PRMBS	
and DA) estimated by the managem	PBT) and Rs. 2.33 crore (P.Y. 2.91 crore) (4.5% of Basic and DA) estimated by the management,	
of Rs.1.14 crore (P.Y. 19.19 crore) (1.5	as prescribed under section 133 of the Act. An amount of Rs.1.14 crore (P.Y. 19.19 crore) (1.5% of	
departure from the accounting stand	provision according to the schemes above constitutes a departure from the accounting standards	
ese previous years. The non-recognitio	and 2020-21 had been withdrawn due to loss during these previous years. The non-recognition of	
after 01.01.2007 pertaining to FY 201	previous year 2021-22, provision in respect of retirees after 01.01.2007 pertaining to FY 2019-20	
4.5% of Basic and DA for serving employees. During the	provided for PRMBS for open group @ 4.5% of Basic	
on the basis of affordability. Also, the Company has not	Rs.76.03 crores (P.Y. 1279.16 crores), on the basis of	
n recognized even though Company has reported PBT of	01.01.2007 (closed group) has not been recognized ev	
T") for the year in respect of scheme for retirees prior to	liability @1.5% of profit before tax ("PBT") for the yea	
accompanying financial statements, which states that the	We draw attention to note no. 4 of the accompanying	1 Details of Audit Qualification:
		Audit Qualification
NA	7	8 the management)
		Any other financial item(s) (as felt appropriate by
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	1,800.25	_
3,15	3,154.61	
	0.45	_
37.54	68.21	
203.60	172.93	2 Total Expenditure
204.34	204.34	1 Total income
adjusting for qualifications)	qualifications)	Sl. No. Particulars
Adjusted Figures (audited figures after	Audited Figures (as reported before adjusting for	
, 2024 (₹ In cores)	tions for the Financial Year ended March 31, 2024	Statement on Impact of Audit Qualifications for the

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024. (\$\frac{7}\$ in cores) 1 local income 2 local Expenditure 2 local Expenditure 3 adjusting for qualifications) 3 law Froirfi(1022) 3 law Froirfi(1022) 3 law Froirfi(1022) 3 law Froirfi(1022) 4 Estrings Per Share 5 local Labilities 5 local Labilities 7 law Worth Any other financial item(s) (as felt appropriate by 8 the namesement) NA NA Alti Qualification: 1 Details of Audit Qualification: 1 Details of Audit Qualification: 1 Details of Audit Qualification: 2 local local item(s) (as felt appropriate by local item for particular year 2021-22, provision in respect of retirees after 01.01.2007 pertailing the previous year 2021-22, provision in respect of retirees after 01.01.2007 pertailing the previous year 2021-22, provision in respect of specific and DA for serving employees. During the previous year 2021-22, provision in respect of retirees after 01.01.2007 pertailing to the previous year 2021-23, and 2020-21 had been withdrawn due to loss during these previous years. The non-recognition of provision according to the schemes above constitues a departure from the accomming sendants as prescribed under section 133 of the Act. An amount of 8x.114 crore (P.Y. 19.19 crore) (1.5% of Basic and DA) estimated by the management, should have been increased by Rs. 3.47 crore (P.Y. 22.10 crore) and net income and stareholder's fund would have been increased by Rs. 3.47 crore (P.Y. 2.21 crore) and net income and stareholder's would have been increased by the said amount. 1 Type of Audit Qualification: 1 Unufaited Opinion 1 Ind Time 1 Unufaited Opinion and Particular (P.Y. 2010-20) and a provision has been made however same is under review by the company. 2 Unufaited Opinion 2 India States (P.Y. 2010-20) and a provision has been made to be a provision of the particular (P.Y. 2010-20) and a provision has been made to be a provision and the provision and an amount of Rs.114 crore (P.Y. 2010-20) and 2000-21 had been withdrawn due to loss dur			
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Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024 ₹ In cores Particulars Audited Figures (as reported before adjusting for qualifications) Adjusted Figures (audited figures aff adjusting for qualifications) 1 Total income 204.33 204.33 2 Total Expenditure 172.92 204.33 3 Net Profit/(Loss) 192.18 192.18 4 Earnings Per Share 1.28 1.28 5 Total Assets 3,686.68 3,686.68 6 Total Liabilities 2,061.00 2,091. 7 Net Worth 1,625.68 1,595. Any other financial item(s) (as felt appropriate by the management) NA NA			
Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024 (₹ In cores) Particulars Audited Figures (as reported before adjusting for qualifications) Total income 204.33			Audit Qualification
Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024 (₹ In cores) Audited Figures (as reported before adjusting for qualifications) 1 Total income 2 Total Expenditure 3 Net Profit/(Loss) 4 Earnings Per Share 5 Total Assets 5 Total Assets 6 Total Liabilities 7 Net Worth Any other financial item(s) (as felt appropriate by Any other financial item(s) (as felt appropriate by 2 (₹ In cores) Audited Figures (as reported before adjusting for qualifications) 204.33 204. (₹ In cores) Adjusted Figures (audited figures (audited figures (audited figures adjusting for qualifications) 172.92 205.3 206.3 3.686.68 3.6	2	NA	-
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Particulars Particulars 1 Total income 2 Total Expenditure Particulars Audited Figures (as reported before adjusting for qualifications) 2 Total Expenditure Audited Figures (as reported before adjusting for qualifications) 204.33	161.51	192.18	
Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2 Audited Figures (as reported before adjusting for qualifications) 1 Total income	203.59	172.92	
Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2 Audited Figures (as reported before adjusting for qualifications)	204.33	204.33	
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Lot consolidated tilidificial statellifetit		Cisassial Vascabal March 24	C+2+0mon+ on Impact of Audit Ouglitica