



Ref: MNIL/BSE/2025

Date: 30/01/2025

BSE Limited

Department of Corporate Services,
25th Floor, P J Towers,
Dalal Street, Mumbai - 400001

Script Code: 539767 ISIN: INE216Q01010

Sub: Statement of Impact of Audit Qualification

Dear Sir/Ma'am,

Pursuant to Provisions of Regulation 33/52 of the SEBI (Listing Obligations and Disclosure Requirement) (Amendment) Regulations, 2016. Please find attached below the Statement on Impact of Audit Qualifications for Standalone Results for the Quarter ended December 31, 2024.

This is for your kind information and record.

Thanking you.
Yours truly,

For Mega Nirman and Industries Limited

KANIKA
CHAWLA

Digitally signed by
KANIKA CHAWLA
Date: 2025.01.30
16:16:37 +05'30'

Kanika Chawla

Company Secretary & Compliance Officer

MEGA NIRMAN & INDUSTRIES LIMITED

811-812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034.

Phone: 011 - 43590917||email: secretarial.mnil@gmail.com

CIN: L43219DL1983PLC015425

ANNEXURE I

**Statement on Impact of Audit Qualifications for Standalone Financial Results for the Quarter ended
December 31, 2024
[See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]**

I.	Sl. No.	Particulars	Unaudited Figures (as reported before adjusting for qualifications) Amt. in Lakhs	Adjusted Figures (audited figures af ter adjusting for qualifications) Amt. in Lakhs
	1.	Turnover / Total Income	530.05	530.05
	2.	Total Expenditure	519.38	543.08
	3.	Net Profit/ (Loss)	210.67	-13.03
	4.	Earnings Per Share	.32	-.39
	5.	Total Assets	2252.22	2252.22
	6.	Total Liabilities	945.29	945.29
	7.	Net Worth	1306.93	1306.93
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<p>a) Details of Audit Qualification:</p> <p>1. The company has Trade Receivables Rs. 5,39,43,365/- , Trade Payables Rs. 6,51,13,669/- and Misc. Expenditure (Assets) Rs. 52,22,886/- and Loan and advances Rs. 80,00,000 as at 30th December 2024 and management are unable to provide us any of the documents in regards to the above balances.</p> <p>2. - There are Investments in equity shares Rs. 20,00,000/- shown in books of Account and Currently, the management are unable to provide us supporting documents in regards to the above..</p> <p>Management comment: The Management has noted this and will take steps to comply this in current year.</p> <p>Auditors Comments: It is not quantifiable due to lack of information. Management has represented that the collating the information. Once This will be collated and provided to us the quantification will be attempted.</p> <p>3. The company has not reversed the input of Rs. 20,13,891/- for the period 2018-19 to 2020-21 and penalty of demand Rs. 355636/- excluding Interest has not been recognized by the Management. About the Input Reversal, management has not provided any information to us so that we are unable to comment on that. But Accordingly, the statutory liability would have been increased by Rs. 23,69,527/- and the Net worth would have been reduced by Rs. 23,69,527/- respectively.</p> <p>Management comment: The Management has noted this and will take steps to comply this in current year.</p>			

Auditors Comments:

As per the last audited financial statement provided to us, the company has not reversed the input of Rs. 20,13,891/- and penalty Rs. 355636/- for the period 2018-19 to 2020-21 excluding Interest has not been recognized by the Management. About the Input Reversal, management has not provided any information to us so that we are unable to comment on that. But Accordingly, the statutory liability would have been increased by Rs. 23,69,527/- and the Net worth would have been reduced by Rs. 23,69,527/- respectively.

- 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.**
- e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**
- (i) **Management's estimation on the impact of audit qualification:** N.A
 - (ii) **If management is unable to estimate the impact, reasons for the same:**
The management needs time to comply.
 - (iii) **Auditors' Comments on (i) or (ii) above;**

III Signatories:

(i) **Wholetime Director:**

Lamary Daavak

(ii) **Statutory Auditor:**

Arun Kataria

(iii) **Chief Financial Officer:**

Himanshu

(iv) **Audit Committee Chairman:**

[Signature]

Place: New Delhi
Date: 24.01.2025