

16.07.2024

BSE SCRIP CODE: 523844

To,
The Listing Department,
BSE Limited, P.J.Towers,
Dalal Street, Fort,
Mumbai -400 001
Maharashtra

Dear Sir / Madam,

**SUB: DECLARATION WITH RESPECT TO THE AUDIT REPORT WITH MODIFIED
OPINION TO THE AUDITED FINANCIAL RESULTS FOR THE FINANCIAL YEAR
ENDED 31st MARCH 2024**

This is to inform you that Audit Report issued by our Statutory Auditor M/s. S.C. Ajmera & Co (FRN No: 002908C) on the Audited Financial Results of the Company for the Financial Year Ended 31st March 2024 is modified.

Further pursuant to Regulation 33(3) (d) of the SEBI Listing Regulations, on impact of Audit Qualifications (in respect of modified opinion on Standalone Audited Financial Results) is enclosed herewith as per the format prescribed by SEBI vide its circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your information and records. Kindly acknowledge receipt of the same.

Thanking you,

Yours faithfully,
FOR CONSTRONICS INFRA LIMITED



RAJAMANI RAGAVACHARI SUNDARA RAGHAVAN
MANAGING DIRECTOR
DIN: 01197824

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

Revised Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024 (See regulation 33 of the SEBI (LODR) Regulations, 2015)				
I.	S.No	Particulars	Audited Figures (Rs. In Lakhs) (as reported before adjusting for qualifications)	Audited Figures (Rs. In Lakhs) (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	126.22	Refer "Details of Audit Qualification below"
	2.	Total Expenditure	49.06	-do-
	3.	Net Profit/(Loss)	77.16	-do-
	4.	Earnings Per Share	0.10	-do-
	5.	Total Assets	657.81	-do-
	6.	Total Liabilities	657.81	-do-
	7.	Net Worth	96.51	-do-
II.	Audit Qualifications:			
	1. Details of Audit Qualification:			
	a. Note 5 to the standalone financial results wherein, the cash balance of Rs.7.45 Lakhs shown under the Current Assets in the Balance Sheet includes Rs.5.87 Lakhs being the amount seized by an Investigating Agency relating to investigation not pertaining to company's business activity. Had the provision of the Rs. 5.87 Lakhs made during the quarter ended 31st March 2024 the profit would have reduced to Rs. 57.66 lakhs instead of profit of Rs. 63.53 lakhs and profit for the year ended 31st March 2024 would have reduced to Rs. 65.78 lakhs instead of profit of Rs. 71.65 Lakhs as appearing is the standalone financial results.			
	2. Type of Audit Qualification: Qualified Opinion			
	3. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing			
	4. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Self Explanatory			
	5. For Audit Qualification(s) where the impact is not quantified by the auditor:			



	<p>(i) Management's estimation on the impact of audit qualification: Not Applicable</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: Not Applicable.</p> <p>(iii) Auditors' Comments on (i) or (ii) above: Refer "Basis for Qualified Opinion" in the Independent Auditor's Report dated 29th May, 2024 on the Financial Results of the Company for the Year ended 31st March, 2024.</p>	
III.	<p>Signatories: RAJAMANI RAGAVACHARI SUNDARA RAGHAVAN MANAGING DIRECTOR DIN: 01197824</p>	
	<p>TIRUKKURUNGUDI SESHADRI SRINIVASAN AUDIT COMMITTEE CHAIRMAN</p>	
	<p>Statutory Auditor For S. C. Ajmera & Co. Chartered Accountants FRN 002908C</p>  <p>(Arun Sarupria – Partner) M.No. 078398</p>	
<p>Place: Chennai Date: 16th July, 2024</p>		

