



BINNY LIMITED

Estd 1799

CIN No. : L 17111TN1969PLC005736

DATE: 25/11/2022

SEC/2022-23/SE/16

The Manager-Corporate Service Department.
BSE Limited
Phiroze Jeejee bhoy Towers,
Dalal Street, Mumbai-400 001

Dear Sir/Madam,

Sub: Declaration or Statement of Impact of Audit Qualifications in PDF for standalone results

Ref: Scrip Code -514215

This is in reference to your email dated 22nd November, 2022, on Declaration or Statement of Impact of Audit Qualifications in PDF is not submitted with respect to Limited Review Report on Standalone Financial Results of the Company for the quarter ended 30th September,2022.

Therefore we are submitting the Statement of Impact of Audit Qualifications in the Limited Review Report for the Unaudited Financial Results for the Quarter ended 30th September,2022 in Annexure A.

Kindly take the same on your record.

For **BINNY LIMITED**

Company Secretary

Encl:aa

Regd. Office :

No. 1, Cooks Road, Perambur, Chennai - 600 012.

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GSTIN: 33AAACB2529G1Z6 Website: www.binnyltd.in

ANNEXURE-I

Statement of Impact of Audit Qualifications (for Limited Review Report) submitted along-with Un-audited Financial Results-(Standalone)

I. Statement on Impact of Audit Qualifications for the quarter ended 30th September,2022 (See Regulation 33/52 of the SEBI (LODR) Regulations,2015 as amended from time to time.			
S.No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (INR in Lakhs)	Adjusted Figures (as reported after adjusting for qualifications) (INR in Lakhs)
1.	Turnover/Total Income	4072.13	N/A
2.	Total Expenditure	992.69	N/A
3.	Net Profit/(Loss)	2257.14	N/A
4.	Earnings Per Share	10.11	N/A
5.	Total Assets	90909.18	N/A
6.	Total Liabilities	90909.18	N/A
7.	Net worth	38890.47	N/A
8.	Any other financial item(s) (as felt appropriate by the Management)	-	-

II. Audit Qualification (each audit qualification separately):

S.No.	Particulars	Remarks
a.	Details of Audit Qualification:	<p>Following qualifications has given by the Auditors in the Limited Review Report on Standalone Un-audited Financial Results of the Company:</p> <ul style="list-style-type: none"> i. Consequent to take over the Distillery Unit, Chengalpet, the Operational results of the Company for the quarter ended 30th September,2022 was provisionally arrived at Rs.302.82 Lakhs as the Necessary Entries for taking into the account, the Operational Results of the Distillery unit are not yet passed in the Books. ii. Also corresponding changes in the Assets and Liabilities of the Company in respect of the acquisition of the Distillery Unit are not yet ascertained. iii. As the accounts of the subsidiary are not finalized, the consolidated financial statements are not prepared.
b.	Type of Audit Qualification: Qualified Opinion/Disclaimer of Opinion/Adverse Opinion	Qualified Opinion
c.	Frequency of Qualification: Whether appeared first time/repetitive/Since how long continuing	N/A

d.	For Audit Qualification(s), where the impact is quantified by the auditor, Management Views:	N/A
e.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	i & ii: The Company is in process of getting approval from Excise Department, Government of Tamilnadu for transfer of License in its name. Once the transfer license is approved, the necessary entries for taking into account the Operational Results of the Distillery Unit will be passed and the Corresponding Changes in the Assets and Liabilities of the Company will be ascertained. iii: The subsidiary company has yet to commence its business.
	(ii) If management is unable to estimate the impact, reasons for the same:	N/A
	(iii) Auditors' Comments on (i) or (ii) above:	N/A

For **BINNY LIMITED**



Director (Finance) & CFO

Date: 24.11.2022

