

SEC:APL:RKD:117724:24

August 3, 2024

BSE Limited
Corporate Relationship Department
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

Dear Sir,

Sub.: Declaration with respect to Audit report with modified opinion for the financial year ended 31st March, 2024.

In terms of Regulations 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors M/s Bhargava & Associates, Chartered Accountants have issued the Audit Report with modified opinion in respect of Annual Audited Financial Statement for the 4th quarter and year ended 31st March, 2024 and the Statement of Impact of Audit Qualifications is attached duly signed.

Kindly take the same on your records.

Thanking You

Yours Faithfully

Yours faithfully,
For Aplab Limited



Rajesh K. Deherkar
CFO & Company Secretary



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

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

I

Rs. In Lacs			
Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figure after adjusting for qualifications)
1	Turnover/Total Income	5032.17	5032.17
2	Total Expenditure	4889.58	4889.58
3	Net Profit/Loss	79.92	79.92
4	Earnings Per Share	0.72	0.72
5	Total Assets	7134.15	7134.15
6	Total Liabilities	7134.15	7134.15
7	Net Worth	1012.63	1012.63
8	Any other financial item(s) (as felt appropriate by the Management)	-	-

II. Audit qualification (each audit qualification separately)

a. Details of Audit Qualification:

1. The Company has not computed impairment loss, if any nor made necessary provision as required under IND AS 36.
2. The Company has also not provided for impairment of receivables from customers as required under IND AS 109 based on expected credit loss (ECL)
3. The Company has not provided interest on amount payable to Micro, Small and medium Enterprises and included in Trade Payables that are outstanding for more than 45 days as applicable under Micro, Small and Medium Enterprises Development Act, 2006

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of qualification: Repetitive

d. For Audit Qualification(s) where the impact is quantified by the Auditor, Management's Views: Impact is not quantified for the reasons given below and not ascertainable.




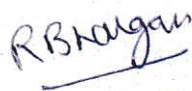

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

(i) Management's estimation on the impact of audit qualification:

- i) Management does an estimation of recoverability. However, the impacts not ascertainable, hence not quantified.
- ii) Management is confident of recovering 100% of the amount of Sales.
- iii) The credit term offered by MSME Vendor is for period >45 days.

- (ii) If management is unable to estimate the impact, reasons for the same:
- i) It is not ascertainable since the Management opines that the assets/receivables reflect correct value.
 - ii) The Company is confident of recoverability of 100% amount of bills raised on Customers.
 - iii) The agreed term is above 45 days of payment.
- (iii) Auditors' Comments on (i) or (ii) above:
- Included in the Auditors Report

III. Signatories:

CEO/Managing Director	
CFO	
Audit Committee Chairman	
Statutory Auditor	 

Place: Navi Mumbai

Date: June 7, 2024