

AHL/AO/2024/0494

Date: 25.06.2024

The General Manager,  
Department Of Corporate Services  
BSE Limited Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001

**SCRIP CODE – 543943**

Sub - Disclosure of the impact of audit qualifications on Asarfi Hospital Limited Standalone Financial Statements.

Dear Sir,

Pursuant to the SEBI Notification No SEBI/ LAD-NRO/GN2016-17/001 Dated May 26th, 2016 and Circular No CIR/CFD/CMD/56/2016 Dated May'27, 2016 issued by the Securities & Exchange Board of India (SEBI) on Disclosure of the Impact of Audit qualifications by the Listed Entities prescribed in Schedule VII read with Regulation 33 and Regulation 52 of SEBI (LODR), (Amendment), Regulations, 2016. We submit here with enclosed statement on Impact of Audit Qualifications for the financial result of the company March 31st, 2024.

You are requested to take it on record.

Thanking you,

Yours faithfully,

For ASARFI HOSPITAL LIMITED

  
(Seepika Gupta)

Company Secretary & Compliance Officer  
M. No.: ACS37984

# **M/S R. K. THAKKAR & CO.**

## **Chartered Accountants**

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Below 'Central Bank of India', Bank More, Dhanbad, 826001  
Mobile: 6203797936; email: rkthakkarco@gmail.com

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The Board of Directors  
of Asarfi Hospital Limited  
Baramuri, Bishunpur Polytechnic, Dhanbad – 828130, Jharkhand

### **Independent Practitioner's Report on the Annexure I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results of Asarfi Hospital Limited - (Standalone) for the FY 2023-24.**

1. The Annexure I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) by Asarfi Hospital Limited) for the Annual Audited Financial Results\_as on 31<sup>st</sup> March 2024 pursuant to agreement with the Standalone Audited Financial statement of Asarfi Hospital Limited.

#### **Management's Responsibility for the Statement**

2. The preparation of the Annexure I is the responsibility of the management of Asarfi Hospital including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Annexure I and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

3. The Management is also responsible for ensuring that the company complies with the requirements of the SEBI.

#### **Practitioner's Responsibility**

4. Pursuant to the requirements of the SEBI it is our responsibility to provide a reasonable assurance whether the amount and facts of the Annexure I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Standalone Audited Financial Results of Asarfi Hospital Limited is arithmetically correct.

5. We conducted our examination of the Annexure I in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

### **Opinion**

7. Based on our examination, as above, we are of the opinion that the amount and facts of the Annexure I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Standalone Audited Financial Results of Asarfi Hospital Limited is arithmetically correct.

### **Restriction on Use**

8. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose to enable comply with requirements of SEBI and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

### **For R K Thakkar & Co**

Chartered Accountants

FRN: 002690C



**Himanshu Kumar Dokania**

(Partner)

Membership No. 415931

Place: Dhanbad

Date: 25<sup>th</sup> June, 2024

UDIN: 24415931BKCGDW3586

## **Annexure to our Independent Practitioner's Report**

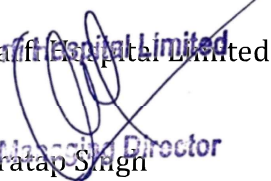
**ANNEXURE I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results of Asarfi Hospital Limited - (Standalone) for the FY 2023-24.**

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.	SL. NO.	PARTICULARS	Audited Figures (as reported before adjusting for qualifications) (Rs. In '000)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. In '000)
	1.	<i>Turnover</i>	8,60,705	8,60,705
	2.	<i>Total Expenditure</i>	7,97,787	7,97,787
	3.	<i>Net Profit/Loss</i>	42,122	42,122
	4.	<i>Earnings per Share</i>	2.33	2.33
	5.	<i>Total Assets</i>	15,40,735	15,40,735
	6.	<i>Total Liabilities</i>	8,36,159	8,36,159
	7.	<i>Net Worth</i>	7,04,576	7,04,576
	8.	<i>Any other financial item(s) as felt appropriate by the Management</i>		
II.	<i>Audit Qualification (each audit qualification separately)</i>			
	a	<i>Details of Audit Qualification: The Company has not enabled the audit trial in the accounting software, which is used by them which was required by Rule 3(1) of the Companies (Accounts) Rules 2014</i>		
	b	<i>Type of Audit Qualification: Qualified Opinion</i>		
	c	<i>Frequency of Qualification: First Time</i>		
	d	For Audit Qualification(s) where the impact is quantified by the auditor: N/A		
	e	For Audit Qualification(s) where the impact is not quantified by the auditor:		

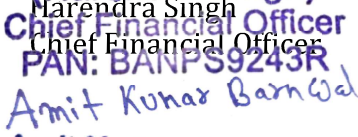
	i.	Management's estimation on the impact of audit qualification:  Penalty of minimum 50 thousand to Maximum 5 Lakhs could be imposed for violation of section 128 of the Company Act 2013.
	ii.	If management is unable to estimate the impact, reasons for the same: N/A
	iii.	Auditors' Comments on (i) or (ii) above: N/A

The above details is an Annexure to our Independent Practitioners report.

For Asaiff Hospital Limited


  
Udai Pratap Singh  
Managing Director  
(DIN: 08453794)

  
(Harendra Singh)  
Chief Financial Officer  
PAN: BANPS9243R

  
Amit Kumar Burnwal  
Chairman Of Audit Committee  
(DIN: 09039421)

Place: Dhanbad  
Date: 25.06.2024

For M/s R. K. Thakkar & Co.  
Chartered Accountants  
FRN No. -002690C

  
H. K. Dokania  
Partner  
Membership No.-415931

Place: Dhanbad  
Date: 25.06.2024



AHL/AO/2024/0495

Date: 25.06.2024

The General Manager,  
Department Of Corporate Services  
BSE Limited Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001

**SCRIP CODE – 543943**

Sub - Disclosure of the Impact of audit qualifications on Asarfi Hospital Limited (Consolidated Financial Statements).

Dear Sir,

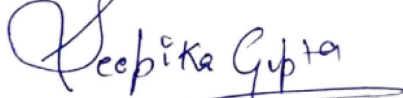
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You are requested to take it on record.

Thanking you,

Yours faithfully,

For, ASARFI HOSPITAL LIMITED



(Seepika Gupta)

Company Secretary & Compliance Officer  
M. No.: ACS37984

# **M/S R. K. THAKKAR & CO.**

## **Chartered Accountants**

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Below 'Central Bank of India', Bank More, Dhanbad, 826001  
Mobile: 6203797936; email: rkthakkarco@gmail.com

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The Board of Directors  
of Asarfi Hospital Limited  
Baramuri, Bishunpur Polytechnic, Dhanbad – 828130, Jharkhand

**Independent Practitioner's Report on the ANNEXURE I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results of Asarfi Hospital Limited - (Consolidated) for the FY 2023-24.**

1. The ANNEXURE I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) by Asarfi Hospital Limited) for the Annual Audited Financial Results as on 31<sup>st</sup> March 2024 pursuant to agreement with the Consolidated Audited Financial statement of Asarfi Hospital Limited.

**Management's Responsibility for the Statement**

2. The preparation of the ANNEXURE I is the responsibility of the management of Asarfi Hospital including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the ANNEXURE I and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

3. The Management is also responsible for ensuring that the company complies with the requirements of the SEBI.

**Practitioner's Responsibility**

4. Pursuant to the requirements of the SEBI it is our responsibility to provide a reasonable assurance whether the amount and facts of the ANNEXURE I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Consolidated Audited Financial Results of Asarfi Hospital Limited is arithmetically correct.

5. We conducted our examination of the ANNEXURE I in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical

requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

### **Opinion**

7. Based on our examination, as above, we are of the opinion that the amount and facts of the ANNEXURE I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Consolidated Audited Financial Results of Asarfi Hospital Limited is arithmetically correct.

### **Restriction on Use**

8. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose to enable comply with requirements of SEBI and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

**For R K Thakkar & Co**  
Chartered Accountants  
FRN: 002690C



**Himanshu Kumar Dokania**  
(Partner)  
Membership No. 415931

Place: Dhanbad  
Date: 25<sup>th</sup> June, 2024  
UDIN: 24415931BKCGDV9600



## **Annexure to our Independent Practitioner's Report**

**ANNEXURE I to Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results of Asarfi Hospital Limited - (Consolidated) for the FY 2023-24.**

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.	SL. NO.	PARTICULARS	Audited Figures (as reported before adjusting for qualifications) (Rs. In '000)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. In '000)
	1.	Turnover	8,60,705	8,60,705
	2.	Total Expenditure	7,98,293	7,98,293
	3.	Net Profit/Loss	41,616	41,616
	4.	Earnings per Share	2.31	2.31
	5.	Total Assets	15,40,882	15,40,882
	6.	Total Liabilities	8,36,812	8,36,812
	7.	Net Worth	7,04,070	7,04,070
	8.	Any other financial item(s) as felt appropriate by the Management		
II.	Audit Qualification (each audit qualification separately)			
	a	Details of Audit Qualification: The Company has not enabled the audit trail in the accounting software, which is used by them which was required by Rule 3(1) of the Companies (Accounts) Rules 2014		
	b	Type of Audit Qualification: Qualified Opinion		
	c	Frequency of Qualification: First Time		
	d	For Audit Qualification(s) where the impact is quantified by the auditor: 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:  Penalty of minimum 50 thousand to Maximum 5 Lakhs could be imposed for violation of section 128 of the Company Act 2013.
	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

The above details is an Annexure to our Independent Practitioners report.

For Asarfi Hospital Limited

**For Asarfi Hospital Limited**

Udai Pratap Singh  
Managing Director  
(DIN: 08453794)

**(Harendra Singh)**  
Chief Financial Officer  
PAN: BANPS9243R

**Amit Kumar Barmwal**  
Chairman Of Audit Committee  
(DIN: 09039421)

Place: Dhanbad  
Date: 25.06.2024

For M/s R. K. Thakkar & Co.  
Chartered Accountants  
FRN No. -0026900

**H. K. Dokania**  
Partner  
Membership No.-415931

Place: Dhanbad  
Date: 25.06.2024

