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1)A-104,Ist Floor,Inder Darshan Building,Jamli Gali,Borivali(W),Mumbai(W),400092
2)118-121,Ist Floor,"Harmony Plaza",Tarapur Road,Boisar,401501

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BHARATKUMAR BHANDARI

Digitally signed by BHARATKUMAR BHANDARI
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Date: 2020.07.30 17:47:27 +05'30'

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

I. Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2020
[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
		(Rs in Lakhs)	(Rs in Lakhs)
1.	Turnover / Total income	10,681.16	-
2.	Total Expenditure	15,463.78	-
3.	Net Profit/(Loss)	(4,782.62)	Not ascertained
4.	Earnings Per Share	(14.03)	Not ascertained
5	Total Assets	1,165.48	[illegible]

II. Audit Qualification

a.	**Details Audit Qualification**		
	As per Annexure 1		
b.	**Type of Audit Qualification**		
	Qualified Opinion		
c.	**Frequency of Qualification**		
	Repetitive		
d.	**For Audit Qualifications where impact is quantified by the auditor, Management Views**		
	Impact not quantified		
e.	**For Audit Qualifications where the impact is not ascertained by the auditor :-**		
	(i)	**Management's estimation on the impact of audit qualification**	Not ascertained
	(ii)	**If management is unable to estimate the impact, reason for the same.**	Loss of key managerial staff due to frequent closure of work at factories
	(iii)	**Auditor's comments on (i) or (ii) above**	Not ascertained

FOR RAMAN S. SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN No: - 119891W

Digitally signed by BHARATKUMAR BHANDARI
DN: c=IN, o=Personal, postalCode=396165,

For & on behalf of the Board

Nutraplus India Limited

Annexure –I Details Audit Qualification

I. Notice is issued by Saraswat Bank dated 18th February, 2020 under section 13(2) of the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Act 2002 for non-payment of principal and interest of Rs. 76.24 Crores up to 18th February, 2020, after the due date by the company and therefore all loan accounts became Non-Performing Assets effective from respective dates mentioned in such notice.

II. We draw attention regarding impact of permanent decline in respect of non-current investments (Long term investments) in Tekno Point Mercantile Private Limited ("the Party Company") for Rs. 4.15 Crores which is shown as Current Investment (Short Term Investment). Out of the above 4.15 Crores, the management has provided for a diminution of Rs. 4 Crores, thus reducing the Investments in the Party company to Rs. 15 Lakhs. In the absence of financial statement for the year ended 31st March, 2020 of the party company, it has been observed from the perusal of the financial statements of F.Y. 2018-19, that the [illegible]

V. According to Ind AS-19, related to employees' benefits, the company has not given any effect of gratuity liabilities as per actuarial valuation; hence the effect of gratuity expenses as per Ind AS-19 is not reported in other comprehensive income. As per information provided by the company, its operational activities are standstill since February' 2020 and due to non-availability of key personnel there is no detail available for actuarial valuation.

VI. The Company has not considered the possible effects that may result from the pandemic [illegible] The Company has not considered the possible [illegible] its ability to meet its obligations as and when they fall due.