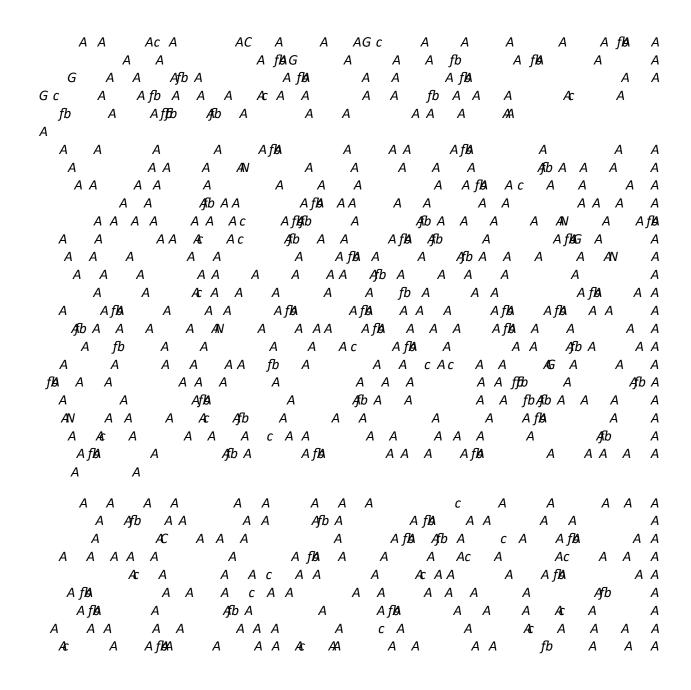


CA Raman S. Shah, B.Com ,F.C.A. CA Santosh A. Sankhe, B.Com ,F.C.A. CA Bharat C. Bhandari,B.Com ,F.C.A.



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

 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]

SI. 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	
_	Total Assets	#1 165 10 IIN	<u></u>	

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

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 party color of the diminucial statement for the year ended 31st March, 2020 of the party company, it



	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 the personner there is no detail available for actuarial valuation.		
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