NEWEVER TRADE WINGS LTD

CIN: L74999WB2012PLC181106
238B, A.J.C BOSE ROAD, UNIT 4B, FOURTH FLOOR,
KOLKATA - 700020, WEST BENGAL, INDIA
Email: newevertradewingsltd@gmail.com
Website: http://newetradewings.com/
Tel No: 9223400434

Date: 30th May, 2026

To,
Listing/Compliance Department,
BSE Limited,
17th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

SCRIP CODE: 536644

Sub: Declaration in respect of Audit Reports with modified opinion for the Financial Year ended March 31, 2026.

Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

We hereby confirm and declare that the Statutory Auditors of the Company i.e., **M/s. PAMS & Associates (Firm registration no. 316079E)** Chartered Accountants, has issued the Audit Report on Financial Results of the Company for the Financial Year ended March 31, 2026 with a **modified opinion.**

Kindly acknowledge and take on record the same

Thanking You,

For Newever Trade Wings Limited,

VIKRANT KAYAN
Digitally signed by VIKRANT KAYAN
Date: 2026.05.30 17:17:34 +05'30'

Vikrant Kayan
Director
DIN: 00761044

Date: 30/05/2026
Place: Kolkata

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238B, A.J.C BOSE ROAD, UNIT 4B, FOURTH FLOOR,
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Email: newevertradewingsltd@gmail.com

Date: 13th July, 2026

To,
Department of Corporate Relations,
BSE Limited,
17th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

BSE SME Scrip code: 536644

Sub : Newever Tradewings Limited: Statement of Impact of Audit Qualification (For Audit Report With Modified Opinion) for Quarter and Year ended 31st March, 2026.

Dear Sir/Madam,

In Pursuant to SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, and read with BSE Circular No. 20250102-4 we are submitting herewith the Statement of Impact of Audit Qualification (For Audit Report with Modified Opinion) for Quarter and Year ended 31st March, 2026.

Kindly acknowledge and take on record the same

For Newever Tradewings Limited,

VIKRANT KAYAN
Digitally signed by VIKRANT KAYAN
Date: 2026.07.13 15:21:41 +05'30'

Vikrant Kayan
Director
(DIN: : 00761044)

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E. Statement on Impact of Audit Qualifications (for Audit Report with modified opinion) submitted along-with annual Audited Financial Results (Standalone) (applicable only for Annual Filing i.e., 4: **Applicable (Details Attached below)**

Statutory Auditor has given the Audit Report on Financial Results of the Company for the Quarter and Financial Year ended March 31, 2026 with a Qualified opinion.

(Amt in Lakhs)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026

(*See regulation 33 of the SEBI (LODR) Regulations, 2015)*

	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
I.	1.	Turnover / Total income	0	0
	2.	Total Expenditure	51.03	51.03
	3.	Net Profit/(Loss)	-52.18	-52.18
	4.	Earnings Per Share	-0.22	-0.22

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5.	Total Assets	131.73	131.73
6.	Total Liabilities	131.73	131.73
7.	Net Worth	47.64	47.64
8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification:** Below are the details of Qualified opinions

i. Non-holding of Annual General Meeting, Audit Committee Meeting and Board meeting within the prescribed time.

ii. Non-filing/delay in filing of statutory returns and financial statements with the Registrar of Companies and SEBI due to delist in BSE Limited.

iii. Non-compliance with various SEBI LODR requirements relating to timely submission of quarterly results, corporate governance reporting, and publication of notices.

iv. Due to the absence of audited financial information for the intervening years, and incomplete accounting records for certain historical periods in compliance with INDAS, we were unable to obtain sufficient appropriate audit evidence regarding:

b. **Auditor in their report mentioned;** The opening balances as at 1 April 2015 (Ind AS transition date) and as at 1 April 2017 (comparative year). The completeness, accuracy, and existence of certain prior period transactions and balances carried forward into the current year's financial statements. Accordingly, we were unable to determine whether adjustments might have been necessary in respect of these matters.

c. **Type of Audit Qualification:** Qualified Opinion

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c. **Frequency of qualification: Whether appeared first time / repetitive / since how long continuing :** Repetitive

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:**

i. However, the Board of Directors and the Audit Committee meetings could not proceed with the approval of the financial statements on the respective scheduled dates, as the accounts could not be adopted by the Board in its meeting. This was due to the unavailability of the books of accounts, laptop, files, and other financial records, as the bank had initiated proceedings under the SARFAESI Act and had restricted the Company's access to its financial records. Hence the Company could not able to hold the AGM within the prescribed time.

ii. As per the list of pending compliances identified by BSE under the provisions of the SEBI (LODR) Regulations, 2015, the Company was required to submit various filings. The Company has been regularly and repeatedly submitting all pending compliances, including those required under Regulations 15 to 33 of the SEBI (LODR) Regulations, 2015, through email to BSE. Further, the matter relating to the relisting of the Company's securities is currently pending before the Hon'ble Securities Appellate Tribunal (SAT).

iii. Further the Company is taking all appropriate and necessary steps to file the pending statutory statements and compliances under the applicable provisions before the closure of the Ministry of Corporate Affairs Companies Compliance Facilitation Scheme 2026 (CCFS-2026) i.e., on or before 31 August, 2026.

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	e. **For Audit Qualification(s) where the impact is not quantified by the auditor: Not Applicable** (i) **Management's estimation on the impact of audit qualification:** (ii) **If management is unable to estimate the impact, reasons for the same:** (iii) **Auditors' Comments on (i) or (ii) above:**
III.	**Signatories:** • **CEO/ Director : Vikrant Kayan** • **CFO : NA** • **Audit Committee Chairman : Vikas Dubey** • **Statutory Auditor : PAMS & Associates** **Place: Kolkata** **Date: 30-05-2026**

For Newever Tradewings Limited,

VIKRANT KAYAN
Digitally signed by VIKRANT KAYAN
Date: 2026.07.13 15:22:38 +05'30'

Vikrant Kayan
Director
(DIN: : 00761044)