

MALT LAND DISTILLERIES LIMITED

(Formerly known as Abhijit Trading Co. Limited)

Reg. Add.: SHOP NO. 79 01ST FLOOR MOKSH, PLAZA S V ROAD BORIVALI WEST MUMBAI, Borivali West,

Mumbai, Borivali West, Maharashtra, India, 400092

CIN: L11011MH1982PLC351821, Email ID: abhijittrading@gmail.com

Website: www.abhijittrading.in, Contact No.: +91- 9891095232

Date: 01/06/2026

To,
The Manager,
BSE Limited Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

SCRIP CODE: 539560 (Malt Land Distilleries Ltd) ISIN INE994N01019.

Sub: Declaration Regarding the Statement on Impact of Audit Qualifications on the Standalone and Consolidated Financial Results for the Financial Year Ended March 31, 2026, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016,

Please find enclosed herewith the statement on Impact of Audit Qualifications (for the audit report with modified opinion) for the financial year ended 31st March 2026.

You are requested to take the above on your records and do the needful.

Yours faithfully,

**For and on behalf of Board of Directors
Malt Land Distilleries Ltd**

For Malt Land Distilleries Limited


Virendra Jain
(Managing Director)
DIN: 00530078
Place: New Delhi

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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 2026. (see Regulation 33/52 of SEBI (LODR) (Amendment) Regulation ,2016)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	91.05	91.05
	2.	Total Expenditure	44.39	44.39
	3.	Net Profit/(Loss)	-5906.75	-5906.75
	4.	Earnings Per Share	19.89	19.89
	5.	Total Assets	376711.29	376711.29
	6.	Total Liabilities	311,839.46	311,839.46
	7.	Net Worth	64854	64854
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	a.	Details of Audit Qualification: 1. With respect to the proviso to rule 3 sub section 1 of companies (Accounts) rules 2014, the company did not maintain the accounting software which has a feature of recording of audit trail of each and every and transaction, creating and edit log of each change made in the books of accounts along with the date when such changes were made and ensuring that the audit trail cannot be disabled. 2. Standalone financial statements does not comply with the indian Accounting Standards specified under section 133 of the Act.		
	b.	Type of Audit Qualification : Disclaimer of Opinion		
	c.	Frequency of qualification: repetitive		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The Management is actively working on addressing the matters highlighted in the Auditor Report		
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		
	(i)	Management's estimation on the impact of audit qualification: The Management is actively working on addressing the matters highlighted in the Auditor Report		

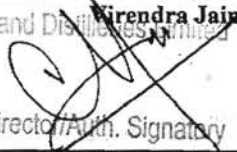
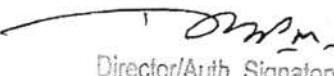
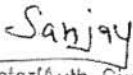
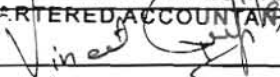
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	(ii) If management is unable to estimate the impact, reasons for the same: NA
	(iii) Auditors' Comments on (i) or (ii) above: Audit report is Self -Explanatory
III.	Signatories:
	1. CEO/Managing Director: Virendra Jain For Malt Land Distilleries Limited  Director/Auth. Signatory
	2. CFO: Dharmendra Gupta For Malt Land Distilleries Limited  Director/Auth. Signatory
	3. Audit Committee Chairman: Sanjay Tulsidas Bhanushali For Malt Land Distilleries Limited  Director/Auth. Signatory
	4. Statutory Auditor: CA Vineet Gupta For VRSK & ASSOCIATES (ERN 011199N) CHARTERED ACCOUNTANTS 
	Place: Delhi Date: 01-06-2026

CA VINEET GUPTA (M.No. 009823)
PARTNER

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

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026. (see Regulation 33/52 of SEBI (LODR) (Amendment) Regulation 2016)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
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	3.	Net Profit/(Loss)	-5,906.75	-5,906.75
	4.	Earnings Per Share	19.89	19.89
	5.	Total Assets	3,76,711.29	3,76,711.29
	6.	Total Liabilities	311,839.50	311,839.46
	7.	Net Worth	64,854	64,858.34
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	a.	Details of Audit Qualification: 1. With respect to the proviso to rule 3 sub section 1 of companies (Accounts) rules 2014, the company did not maintain the accounting software which has a feature of recording of audit trail of each and every and transaction, creating and edit log of each change made in the books of accounts along with the date when such changes were made and ensuring that the audit trail cannot be disabled. 2. Standalone financial statements does not comply with the indian Accounting Standards specified under section 133 of the Act.		
	b.	Type of Audit Qualification : Disclaimer of Opinion		
	c.	Frequency of qualification: repetitive		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The Management is actively working on addressing the matters highlighted in the Auditor Report		
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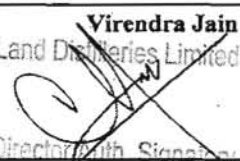
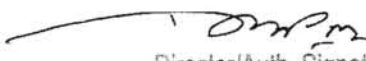
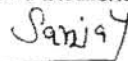
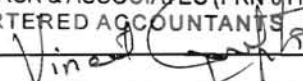
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	<input type="checkbox"/> Audit Committee Chairman:	Sanjay Tulsidas Bhanushali For Malt Land Distilleries Limited  Director/ Auth. Signatory
	<input type="checkbox"/> Statutory Auditor:	Vineet Gupta For VRSK & ASSOCIATES (FRN 011199N) CHARTERED ACCOUNTANTS 
	Place: Delhi	
	Date: 01-06-2026	

CA VINEET GUPTA (M.No. 089823)
PARTNER