

Date : 30.06.2026

**National Stock Exchange of India Limited (NSE)
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai – 400051,**

Sub : Query as per Email dated 29.06.2026

**Query : The Statement of Impact of Audit Qualifications in case of modified opinion(s)/
Declaration of unmodified opinion submitted is not in the format prescribed by SEBI.**

Reply : The Statement of Impact of Audit Qualifications in case of modified opinion(s)/
Declaration of unmodified opinion submitted by us duly signed by following
persons named as below :

- | | |
|--------------------------|--|
| 1) Mr. Pratik R Jaju | Mg. Director |
| 2) Mr. Abhishek Prasad | CFO |
| 3) Mr. Radheshyam B Jaju | Executive Director (Chairman of the Board) |

The Audited Financial Statement of the company for the period ended on 31.03.2026 was duly recommended by the Audit Committee of the company in their meeting held on dated 29.05.2026.

We are enclosing herewith copy of **Impact of Audit Qualifications in case of modified opinion(s)** also digitally signed by **Chairman of the Audit Committee** .

Kindly take the same on record.

Thanking You,

For Sumeet Industries Limited

ANIL KUMAR
SUMERMAL
JAIN

Digitally signed by ANIL KUMAR SUMERMAL
JAIN
DN: c=IN, o=Functional,
2.5.4.20=6667A1C0E0A0A0C023A0B0BAC
77732027A0C0F0B10A10C1E0A0F0B1
6A, postalCode=395017, st=Gujarat,
serialNumber=EE4EE3B0B0B3A02A02B2
46A0E2450C0C0F0B0E1D2A0B0F0204F
3020B6, cn=ANIL KUMAR SUMERMAL, JAIN
Date: 2026.06.30 18:03:06 +05'30'

**Company Secretary
(Anil Kumar Jain)**

ANNEXURE -1

STATEMENT ON IMPACT OF AUDIT QUALIFICATION FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026 ON STANDALONE FINANCIAL STATEMENTS

1.				(Rs. In Lakhs)
	SL No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	105753.17	105753.17
	2.	Total Expenditure	102221.62	102221.62
	3.	Total Comprehensive Net Profit/(Loss)	2582.39	2582.39
	4.	Earnings Per Share	0.48	0.48
	5.	Total Assets	55081.27	55081.27
	6.	Total Liabilities	55081.27	55081.27
	7.	Net Worth	21188.79	21188.79
	8.	Any other financial item(s)		
2.	Audit Qualification : 1. Details of Audit Qualifications: As mentioned in Audit Report : Basis for Qualified opinion a) The Interest payable as per section 16 of MSMED Act 2006 has not been ascertained and not provided for by the company. 2. Type of Audit Qualification: Qualified Opinion 3. Frequency of qualification: a) Second Time 4. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views : a) Nil 5.. For Audit Qualification(s) where the impact is not quantified by the auditor: i) Management's estimation on the impact of audit qualification: a) NA (ii) If management is unable to estimate the impact, reasons for the same : a) It is consistent business practices and mutual understanding with MSME vendors, no interest has been demanded or charged by the suppliers.			

(iii) Auditor's' Comments on :

- a) With regard to the observation on non-provision of interest under Section 16 of the MSMED Act, 2006, the management submits that, based on consistent business practices and mutual understanding with MSME vendors, no interest has been demanded or charged by the suppliers. Accordingly, no provision for interest has been considered necessary in the financial statements.

For Sumeet Industries Limited

PRATIK
RAJESH
JAJU

Digitally signed by PRATIK RAJESH JAJU
DN: cn=Pratik Rajesh Jaju, o=Sumeet Industries Limited, ou=Finance, email=pratik.jaju@sumeetindustries.com, c=IN, st=GUJARAT, serial=188249, version=3
Date: 2024.05.29 18:52:45+05'30'

Mr. Pratik R Jaju
Mg. Director

ABHISHEK
MAHENDRA
PRASAD

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Date: 2024.05.29 18:52:45+05'30'

Mr. Abhishek Prasad
CFO

RADHESHYAM
BHAWARLAL
JAJU

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Date: 2024.05.29 18:52:45+05'30'

Radheshyam B Jaju
Executive Director

SAURAV
SANTOSH
DUGAR

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Date: 2024.06.30 22:28:32+05'30'

Place : Surat
Date : 29.05.2026

Refer our Independent Auditor's Report dated 29th May, 2026 on the Standalone Financial Statements of the Company.

FOR H T K S & CO. CHARTERED ACCOUNTANTS

RICHA
TOSNIWAL

Digitally signed by RICHA TOSNIWAL
DN: cn=Richa Tosniwal, o=H T K S & Co., ou=Chartered Accountants, email=richa@htks.co, c=IN, st=GUJARAT, serial=188249, version=3
Date: 2024.05.29 18:52:45+05'30'

CA. RICHA TOSNIWAL
PARTNER
FRN : 0111032W
M.NO. 188249

Place: Surat
Date : 29.05.2026

ANNEXURE -1

STATEMENT ON IMPACT OF AUDIT QUALIFICATION FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026 ON CONSOLIDATED FINANCIAL STATEMENTS

1.	(Rs. In Lakhs)			
	SL No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	105753.17	105753.17
	2.	Total Expenditure	102221.62	102221.62
	3.	Total Comprehensive Net Profit/(Loss)	2582.39	2582.39
	4.	Earnings Per Share	0.48	0.48
	5.	Total Assets	55081.27	55081.27
	6.	Total Liabilities	55081.27	55081.27
	7.	Net Worth	21188.79	21188.79
	8.	Any other financial item(s)		
2. Audit Qualification :				
5. Details of Audit Qualifications:				
As mentioned in Audit Report : Basis for Qualified opinion				
b) The Interest payable as per section 16 of MSMED Act 2006 has not been ascertained and not provided for by the company.				
6. Type of Audit Qualification: Qualified Opinion				
7. Frequency of qualification: a) Second Time				
8. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views :				
a) Nil				
5.. For Audit Qualification(s) where the impact is not quantified by the auditor:				
ii) Management's estimation on the impact of audit qualification:				
b) NA				
(ii) If management is unable to estimate the impact, reasons for the same :				
b) It is consistent business practices and mutual understanding with MSME vendors, no interest has been demanded or charged by the suppliers.				

(iii) Auditor's' Comments on :

- b) With regard to the observation on non-provision of interest under Section 16 of the MSMED Act, 2006, the management submits that, based on consistent business practices and mutual understanding with MSME vendors, no interest has been demanded or charged by the suppliers. Accordingly, no provision for interest has been considered necessary in the financial statements.

For Sumeet Industries Limited

PRATIK
RAJESH
JAJU

Digitally signed by PRATHI RAJESH RAJU
DN: cn=, o=Personal, postalCode=366007,
1.5.x.4.1=Gujarat, street=4-1082, RAJESH
ROYALTY VESU, Suez City, Gujarat India-
366007, NEAR MONEY RAJESH, email=7818,
2.5.4.26=22f0a1e912b66512ba78a99a4e9a1a-
96a50724e96b77c0eb38c6d52728c,
serialNumber=ba9d5111c0657acbb8a88975c-
ca18b339e5003234e9c7a1c8d08b20234c,
email=prathi.rajesh@group.co.in, cn=PRATHI
RAJESH RAJU
Date: 2006.05.29 18:11:26 +0530'

Mr. Pratik R Jaju
Mg. Director

ABHISHEK
MAHENDRA
PRASAD

Digitally signed by ABHISHEK MAHENDRA PRASAD
DN: cn=I, o=Personal, postalCode=395010, st=Gujarat,
serialNumber=OFCE0455118EEF746981921AB8FE3910F
46802A5D2C090A045F85FC08168D9, c=ABHISHEK
MAHENDRA PRASAD
Date: 2026.05.29 18:07:31 +05'30'

Mr. Abhishek Prasad
CFO

RADHESHYAM
BHAWARLAL
JAJU

Digitally signed by RACHESHYAM BHAKHARLAL JAJJI
DN: cn=, o=Personal,
2.5.4.20=dn13067560094a65b3b37264ab10fba0927
c88e2aa352d30b270258e2, postalCode=295007,
l=Surat, st=Gujarat,
serialNumber=9dc091f5d5a8489077256680d473a5553
Babc6129951a691a629119a1c1412a64,
email=RACHESHYAM@EAGLEGROUP.CO.IN,

Radheshyam B Jaju
Executive Director

SAURAV SANTOSH DUGAR
Digitally signed by SAURAV SANTOSH DUGAR
Date: 2026.06.30 22:29:19 +05'30'

Place : Surat
Date : 29.05.2026

Refer our Independent Auditor's Report dated 29th May, 2026 on the Standalone Financial Statements of the Company.

FOR H T K S & CO.
CHARTERED ACCOUNTANTS

RICHA
TOSNIWAL

Digitally signed by RICHARD TOSNARD
DN: c=IN, o=Personal, ou=5447,
pseudoym=47a1a3dc648405a327a55006310f3,
2.5.4.4.2=6031186036364a88795a9f934dc94b55b8
2516-660348383483565293, postalCode=395052,
He Gójarat,
serialNumber=48f718a14dc538033eae9f461a330402a
90fa9f6cd3c3072f86b1301e15618e, o=RGCI,
TOSNARD
Date: 2026.05.29 18:30:30 +05'30'

CA. RICHA TOSNIWAL
PARTNER
FRN : 0111032W
M.NO. 188249

Place: Surat
Date : 29.05.2026