



# NEWTRAC

## FOODS & BEVERAGES LIMITED

(Formerly Known as Markobenz Ventures Limited)

CIN: L46692MH1985PLC037652

Regd. Off.: G2 & G3 Samarpan Complex, Next to Mirador Hotel, Chakala, Andheri East, Mumbai 400069

Tel No.: + 91 88828 64121; Email: markobenzventures@gmail.com | Website: <https://www.markobenzventures.com>

Date: 30-05-2026

To,  
The Manager (Listing),  
BSE Limited  
PJ Tower, Dalal Street,  
Fort, Mumbai - 400 001

Scrip Code: **514060**  
Scrip Id: NEWTRAC

**Sub: Statement on Impact of Audit Qualifications (for audit report with modified opinion)  
submitted for Financial year 2025-2026**

In compliance with the requirements of regulation of SEBI LODR Regulation 33(3)(d) and other applicable law, please find enclosed herewith the Statement of Impact of Audit Qualifications for the financial year ended 31<sup>st</sup> March, 2026, in respect of the audit report issued by NKSC & Co. dated 30<sup>th</sup> May, 2029

The statement provides:

- Details of each audit qualification,
- Management's views and explanations, and
- The quantified and/or qualitative impact on the financial statements.

We confirm that the statement has been reviewed and approved by the Audit Committee and the Board of Directors at their respective meetings held on 30<sup>th</sup> May 2026.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

**For Newtrac Foods & Beverages Limited  
(Formerly known as Markobenz Ventures Limited)**

**MR. BHAVIN YOGESH SHUKLA**  
Managing Director  
DIN: 10718852

**ANNEXURE I**

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

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026</b> [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
<b>I.</b>	<b>Sl. No.</b>	<b>Particulars</b>	<b>Audited Figures (as reported before adjusting for qualifications)</b>	<b>Adjusted Figures (audited figures after adjusting for qualifications)</b>
	1.	Turnover / Total income	1725.73	1725.73
	2.	Total Expenditure	2362.69	2362.69
	3.	Net Profit/(Loss)	-636.96	-636.96
	4.	Earnings Per Share	-3.22	-3.22
	5.	Total Assets	1834.66	1834.66
	6.	Total Liabilities	1353.41	1353.41
	7.	Net Worth	481.25	481.25
	8.	Any other financial item(s) (as felt appropriate by the management)		
<b>II.</b>	<b><u>Audit Qualification (each audit qualification separately):</u></b>			
	a.	<b>Details of Audit Qualification:</b>	The Management has not made available to us, records and supporting documents that are necessary for conducting our audit such as, loan agreements, trade receivables and trade payables confirmations and Invoices and supporting vouchers for sales and purchases made during the year. Further, we were unable to confirm or verify by alternative means the state of affairs of the Company for the year ended 31 March 2026 its (loss) and its cash flows for the year ended on that date.	
	b.	<b>Type of Audit Qualification :</b> <del>Qualified Opinion</del> / <del>Disclaimer of Opinion</del> / <del>Adverse Opinion</del>	Disclaimer of Opinion	
	c.	<b>Frequency of qualification:</b> Whether appeared first time / <del>repetitive</del> / <del>since how long continuing</del>	Whether appeared first time	
	d.	<b>For Audit Qualification(s) where the impact is: quantified by the auditor, Management's Views</b> matter	Management is looking into concern	
	e.	<b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>	NA	
		(i) <b>Management's estimation on the</b>	NA	
		(ii) <b>impact of audit qualification:</b>		
		(ii) <b>If management is unable to estimate the impact, reasons for the same:</b>	NA	
		(iii) <b>Auditors' Comments on (i) or (ii) above:</b>	NA	
<b>III.</b>	<b><u>Signatories:</u></b>			
	•	<b>CEO/Managing Director</b>	Mr.Bhavin Yogesh Shukla	
	•	<b>CFO</b>	Mr.Harish Sharma	
	•	<b>Audit Committee Chairman</b>	Mr.Drumil Ashok Gandhi	
	•	<b>Statutory Auditor</b>	Mr. Priyank Goyal	
	<b>Place:</b> Mumbai			
	<b>Date:</b> 30.05.2026			