

Date: 29-05-2026

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

Scrip Code: **542146**

Scrip Id: **SKIFL**

**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 29<sup>th</sup> May, 2026

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 Board of Directors at their respective meetings held on 29<sup>th</sup> May 2026.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

**For Shree Krishna Infrastructure Limited**

Anil Shiv  
Charan  
Singh

Digitally signed by  
Anil Shiv Charan  
Singh  
Date: 2026.06.15  
15:00:14 +05'30'

**Anil Shiv Charan Singh**

**Director**

**DIN: 09338444**

Registered office: Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office,  
Mithakhali, Navrangpura, Ahmedabad - 380009, Gujarat, India

CIN: L45201GJ1990PLC013979

Email Id: shreekrishnainfrastureltd@gmail.com, Contact No. 7020558310

**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]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	8.26	8.26
	2.	Total Expenditure	23.51	23.51
	3.	Net Profit/(Loss)	-15.25	-15.25
	4.	Earnings Per Share	-0.08	-0.08
	5.	Total Assets	1991.24	1991.24
	6.	Total Liabilities	1991.24	1991.24
	7.	Net Worth	1958.57	1958.57
	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>	Due to change in management (shareholders) of the Company during the current financial year, the current management was not able to provide sufficient and appropriate financial/accounting records to verify the transactions entered in the books of accounts of the Company such as bank statements, loan agreements, trade receivables and trade payables confirmations and invoices and supporting vouchers for sales and other expenses 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 profit and its cash flows for the year ended on that date.	
	b.	<b>Type of Audit Qualification :</b> <del>Qualified Opinion / Disclaimer of Opinion / Adverse Opinion</del>	Disclaimer of Opinion	
	c.	<b>Frequency of qualification:</b> Whether appeared first time <del>repetitive / 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>	Management is looking into concern matter	
	e.	<b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>	NA	
		(i) Management's estimation on the	NA	
		(ii) impact of audit qualification:	NA	
		(ii) If management is unable to estimate the impact, reasons for the same:	NA	
		(iii) Auditors' Comments on (i) or (ii) above:	NA	
<b>III.</b>	<b><u>Signatories:</u></b>			
	•	<b>CEO/Managing Director</b>	Mr. Anil Shiv Charan Singh	
	•	<b>CFO</b>	Mr. Vishal Gupta	
	•	<b>Audit Committee Chairman</b>		
	•	<b>Statutory Auditor</b>	Mr. Priyank Goyal	
	<b>Place:</b> Ahmedabad			
	<b>Date:</b> 29.05.2026			