

MITSHI INDIA LIMITED

Registered Office:- 204 B-Wing, Master Mind III, E Building Aarey Milk Colony, Aareymilk Colony, Mumbai,
Goregaon East, Maharashtra, India, 400065. Phone: - 9870020305

CIN:- L91100MH1990PLC057373 Website: www.mitshi.in Email: - shahkumar23@mitshi.in

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Date: 27/07/2026

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Scrip Code: 523782

Subject: Statement on Impact of Audit Qualifications (for audit report with modified opinion) for the Financial Year ended March 31, 2026, pursuant to Regulation 33/52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to the above-mentioned subject, and pursuant to Regulation 33/52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026, as the Statutory Auditors have issued a modified opinion in their Audit Report on the standalone Annual Audited Financial Results of the Company for the said financial year.

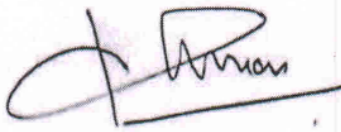
The said Statement, in the format prescribed under the aforesaid Regulations, is enclosed herewith as Annexure I, along-with the standalone Annual Audited Financial Results of the Company for the Financial Year ended March 31, 2026.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For Mitshi India Limited



Kumar Shah
Managing Director
DIN: 01451912

Encl: Annexure I



S D P M & Co.
Chartered Accountants

ANNEXURE I

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

(Amount Rs. in Lakhs)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [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	277.48	277.48
	2.	Total Expenditure	264.67	264.67
	3.	Net Profit/(Loss)	12.81	12.81
	4.	Earnings Per Share	0.01	0.01
	5.	Total Assets	321.89	321.89
	6.	Total Liabilities	49.10	49.10
	7.	Net Worth	272.79	272.79
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately):			
	i.	The company's business operations of trading of agriculture products involve a substantial volume of cash transactions, including cash sales, cash purchases, cash expenses, cash receipts from debtors and cash payments to creditors. Due to non-banking sales transactions, we have relied on GST returns filed by the company during the year for turnover.		
	ii.	Outstanding balance of trade receivables, trade payables and unsecured loans and transactions received are subject to confirmation and supporting documents from the parties concerned.		
	b.	Type of Audit Qualification : Qualified		
	c.	Frequency of qualification: Whether appeared first-time /-repetitive/-since-how-long continuing		
	d.	For Audit Qualification(s) where the Impact is quantified by the auditor, Management's Views: Not Applicable		

Branches : Mumbai & Bhiwara
1016-1018, Anand mangal- III, Opp core

Head Office:

House, Apollo City Centre Lane, Nr. Parimal cross Road,
Ambawadi Ahmedabad- 380015 Phone: 079-48971100,
40069039 Email : info@sdco.co.in - ca.sdco@gmail.com



SDP M & Co.
Chartered Accountants

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

- (i) Management's estimation on the impact of audit qualification: Not Applicable
- (ii) If management is unable to estimate the impact, reasons for the same:
The qualification regarding documentary evidence is also not having any impact on financial statement.
We believe that the amount outstanding from trade receivables is recoverable.
- (iii) Auditors' Comments on (i) or (ii) above:

III. Signatories:

Kumar Shah
Managing Director
DIN 01451912



For, SDP M & Co.
Chartered Accountants

Malay Pandit (Partner)
M.No. 046482
FRN : 126741W

Place: Mumbai
Date: 28/04/2026

Branches : Mumbai & Bhiwara
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