



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED

Regd. Office : G-3, Old No.28A, New No.67, Eldams Road, Alwarpet, Chennai - 600018.

Website : www.tcms.bz, E-mail : investors@tcms.bz, Tel. : 044-24330006, Fax : 044-24328252

CIN : L74210TN1986PLCO12791

ANNEXURE I

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

I. Statement on Impact of Audit Qualifications for the Financial Year ended 31st March 2024
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	3501.42	3501.42
2.	Total Expenditure	203.43	225.56
3.	Net Profit/(Loss)	3223.03	3200.90
4.	Earnings Per Share	30.70	30.48
5.	Total Assets	5978.34	5956.21
6.	Total Liabilities	5978.34	5956.21
7.	Net Worth	5337.67	5315.54
8.	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL

II. Audit qualification (each audit qualification separately)

a. Details of Audit Qualification:

Non-Provision of Doubtful Loans & Advances amounting to Rs. 22.13 lacs.

b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion

Qualified Opinion

c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing

Repetitive and since FY 2011-12

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

The amount of Rs.22.13 lakhs lent to a group company is under litigation and the company is making efforts to recover the same.

Corporate Office : Grease House, Zakaria Bunder Road, Sewri West, Mumbai - 400 015.

Tel. : 022-24156538 / 24156539, Fax : 022-24115260

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

(i) Management's estimation on the impact of audit qualification:

(ii) If management is unable to estimate the impact, reasons for the same:

(iii) Auditors' Comments on (i) or (ii) above:

III. Signatories:

1. CEO



2. CFO



3. Audit Committee Chairman



4. Statutory Auditor



Place: Mumbai

Date: 28-05-2024





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ANNEXURE I

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

I. Statement on Impact of Audit Qualifications for the Financial Year ended 31st March 2024
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	3859.29	3859.29
2.	Total Expenditure	566.69	588.82
3.	Net Profit/(Loss)	3217.31	3195.18
4.	Earnings Per Share	30.64	30.43
5.	Total Assets	5556.51	5534.38
6.	Total Liabilities	5556.51	5534.38
7.	Net Worth	5326.69	5304.56
8.	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL

II. Audit qualification (each audit qualification separately)

a. Details of Audit Qualification:

Non-Provision of Doubtful Loans & Advances amounting to Rs. 22.13 lacs.

b. **Type of Audit Qualification :** Qualified Opinion / Disclaimer of Opinion / Adverse Opinion

Qualified Opinion

c. **Frequency of qualification:** Whether appeared first time / repetitive / since how long continuing

Repetitive and since FY 2011-12

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

The amount of Rs.22.13 lakhs lent to a group company is under litigation and the company is making efforts to recover the same.

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

(i) Management's estimation on the impact of audit qualification:

(ii) If management is unable to estimate the impact, reasons for the same:

(iii) Auditors' Comments on (i) or (ii) above:

III. Signatories:

5. CEO



6. CFO



7. Audit Committee Chairman



8. Statutory Auditor



Place: Mumbai
Date: 28-05-2024

