SHRI HARE - KRISHNA SPONGE IRON LTD.

SHRI HARE-KRISHNA SPONGE IRON LIMITED

(MFRS. OF SPONGE IRON, M.S. INGOT, STEEL SHOTS & GRITS)

Reg Off: Flat No. 2-D, 2nd Floor in Tower No-1, Alcove Gloria situated at municipal premises No. 403/1, Dakshindari Road, VIP Road, Kolkata, Sreebhumi, North 24 Parganas, West Bengal, India, 700048.

Corp Off. & Factory: Plot No. 106, Phase -II, Industrial Growth Centre, Siltara, Raipur (C.G.) PIN-493111

Phone:- 0771-4090514; Website: shkraipur.com, E-mail: info@shkraipur.com; shkraipur@gmail.com

CIN: L27109WB2003PLC096152, GST: 22AAHCS5235M1Z7

November 14th, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1,
G Block, Bandra-Kurla Complex,
Bandra (East), Mumbai 400 051

Scrip code: SHKSIL

ISIN: INE0NON01025

Sub: Statement on Impact of Audit Qualifications (for audit report with modified opinion) for the half year ended September 30, 2026

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the Statement on Impact of Audit Qualifications (for audit report with modified opinion) in the prescribed format, duly signed by the authorised signatories, for the half year ended September 30, 2026. The statement relates to the qualified conclusion expressed by the Statutory Auditors, A.C. Bhuteria & Co., in their Limited Review Report dated November 14, 2026 on the Unaudited Financial Results of the Company for the half year ended September 30, 2026.

This is for the information and record.

Thanking You.
Yours Faithfully,

For **Shri Hare-Krishna Sponge Iron Limited**

Manoj Parasrampuria

Digitally signed by Manoj Parasrampuria
Date: 2026.11.14 17:23:57 +05'30'

Manoj Parasrampuria
Chairman & Managing Director
DIN: 00469018

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Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Half Yearly Financial Results

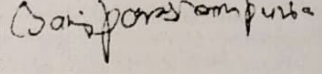
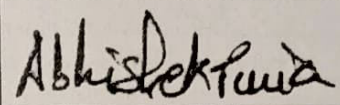
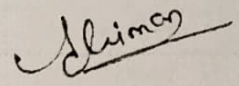
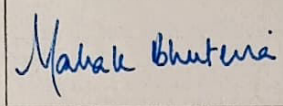
Statement on Impact of Audit Qualifications for the Half Year ended 30th September, 2026. [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Rs. in lakhs except for Earnings Per Share)

I	SL. No. / Particulars	Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	Rs. 4,018.04	Rs. 4,018.04
2.	Total Expenditure	Rs. 3,609.37	Rs. 3,609.37
3.	Net Profit / (Loss)	Rs. 321.52	Rs. 321.52
4.	Earnings Per Share	Rs. 1.68	Rs. 1.68
5.	Total Assets	Rs. 14,779.20	Rs. 14,779.20
6.	Total Liabilities	Rs. 14,779.20	Rs. 14,779.20
7.	Net Worth	Rs. 10,985.47	Rs. 10,985.47
	Any other financial item(s) (as felt appropriate by the management)	-	-

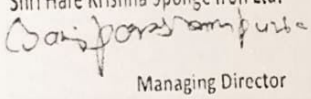
II	Audit Qualification (each audit qualification separately)
a. Details of Audit Qualification:	(1) Non-assessment of Labour Codes notified by the Government of India vide notification dated 21st November, 2025, i.e., the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), which consolidate and replace existing multiple labour legislations. (2) Non-disclosure of segment information as required by Accounting Standard (AS) 17, Segment Reporting.
b. Type of Audit Qualification:	Qualified Conclusion
c. Frequency of qualification:	(1) Repetitive – first appeared in the audit report for the year ended 31st March, 2026. (2) Appeared first time.
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	The impact of the qualifications is not quantified by the Auditor.
e. For Audit Qualification(s) where the impact is not quantified by the auditor:	

(i) Management's estimation on the impact of audit qualification:	-
(ii) If management is unable to estimate the impact, reasons for the same:	(1) The Company is in the process of assessing the implications arising out of the Labour Codes notified by the Government of India and the related rules thereunder. Considering the stage of implementation and the fact that the impact assessment involves various assumptions and interpretations, the financial effect thereof is presently not capable of being reasonably estimated and accordingly, no quantification has been considered in the financial results. (2) The Company has two operating segments, viz., manufacturing and selling of Sponge Iron, and generation of power. The requisite segment disclosures under AS 17 shall be presented at the year end.
(iii) Auditors' Comments on (i) or (ii) above:	No comments

III Signatories:		
Chairman & Managing Director	Manoj Parasrampuria	
CFO	Abhishek Parasrampuria	
Audit Committee Chairman	Chiman Lal Agrawal	
Statutory Auditor	A.C. Bhuteria & Co.	
Place	Kolkata	
Date	14.11.2026	

For, Shri Hare-Krishna Sponge Iron Limited

Shri Hare Krishna Sponge Iron Ltd.



Managing Director

Manoj Parasrampuria
Chairman & Managing Director
DIN: 00469018

Date: 14.11.2026
Place: Kolkata