

To
The Board of Directors,
Gillanders Arbuthnot & Company Limited
C-4, Gillander House
Netaji Subhas Road,
Kolkata 700001

Dear Sir,

Sub: Proposed Appointment as Secretarial Auditor

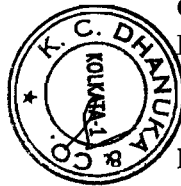
We thank you for seeking our consent to act as the Secretarial Auditor of your company for the financial year 2025-26 to 2029-30. We give our consent for being appointed as Secretarial Auditor of the company.


We hereby confirm that:

- 1) We are eligible for appointment and not disqualified for appointment as per the Companies Secretaries Act, 1980 and rules and regulations made thereunder and ICSI Auditing Standards;
- 2) The proposed appointment is within the limits, if any laid down by ICSI ;
- 3) We do not have any substantial conflict of interest in terms of ICSI Auditing Standard on Audit Engagement (CSAS 1)
- 4) We do not have any conflict of interest in terms of ICSI Auditing Standard on Audit Engagement (CSAS 1)

Thanking you,

Place : Kolkata
Dated: 05th May, 2025



Yours faithfully,
K.C. DHANUKA & CO
Company Secretaries
Firm Registration No - S1988WB004200

K. C. DHANUKA
Proprietor
FCS-2204, CP-1247
Peer Reviewer Certificate No. 2776/2022