

JKVS & CO

Chartered Accountants

5-A, Nandalal Jew Road, Kolkata-700026 (India)

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30th April, 2025

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

**Eligibility to be Re-Appointed as Auditors
under the relevant provisions of the
Companies Act, 2013 read with the Companies
(Audit and Auditors) Rules, 2014**

Dear Sirs,

As required by the relevant provisions under Companies Act, 2013, we hereby inform you that we are eligible to be re-appointed as Auditors of your Company in the ensuing Annual General Meeting for the term of 5 years i.e. from financial year 2025-26 to financial year 2029-30 and the re-appointment shall be in accordance with all the conditions prescribed under the Companies Act, 2013 ("the Act"), Companies (Audit and Auditors) Rules 2014 (as amended).

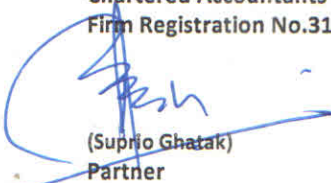
We hereby further certify that,

- Our firm is eligible for re-appointment and is not disqualified for appointment under the Act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;
- The proposed re-appointment is as per the term provided under the Act;
- the proposed re-appointment is within the limits laid down by or under the authority of the Act;
- No proceeding against our firm is pending with respect to professional matters of conduct.

Assuring you of our best services at all times.

Yours Faithfully,

For JKVS & CO.
Chartered Accountants
Firm Registration No.318086E


(Suprio Ghatak)
Partner

