

ANUP KUMAR SINGH

Insolvency Professional

No. IBBI/IPA-001/IP-P00153/2017-18/10322

Partner / Founder

Stellar Insolvency Professionals LLP

Suite IB, 22/28A Manoharpukur

Road, Deshpriya Park, Kolkata-700029.

Email id: easternsugar.sipl@gmail.com

Ph: 033-4801 7774 / +91 9830726554

To

The National Stock Exchange of India Limited

Exchange Plaza, Plot C/1, G- Block

Bandra Kurla Complex, Bandra (E)

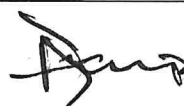
Mumbai - 400051

Dear Sir/Madam,

Sub: Clarification for announcement submitted on 09-Apr-2022 as per Regulation 30 of LODR

With reference to your e-mail dated 04/08/2022 seeking some clarifications for announcement submitted on 09-Apr-2022 for intimation of resignation of statutory auditor, we would like to submit the information as requested by you.

Queries	Remarks
1. In case the information requested by the auditor was not provided, then following shall be disclosed	NA
A) Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management	NA
B) Whether the lack of information would have significant impact on the financial statements/results.	NA
C) Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	NA
D) Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	NA
2. Detailed reason for resignation	Auditors resigned due to their own professional reasons, on account of which they are unable to

**ANUP KUMAR SINGH****INSOLVENCY PROFESSIONAL**IP Registration No.- IBBI/IPA-001/IP-P00153
2017-2018/10322

ANUP KUMAR SINGH

Insolvency Professional

No. IBBI/IPA-001/IP-P00153/2017-18/10322

Partner / Founder**Stellar Insolvency Professionals LLP**

Suite IB, 22/28A Manoharpukur

Road, Deshpriya Park, Kolkata-

700029.

Email id: easternsugar.sipl@gmail.com

Ph: 033-4801 7774 / +91 9830726554

	devote the time to the Company, as mentioned in their resignation letter.
3. In case of any concerns, efforts made by the auditor prior to resignation ((including approaching the Audit Committee/ Board of Directors along with the date of communication made to the Audit Committee/ Board of Directors)	No
4. Other facts relevant to the resignation, if any.	NA
5. Name of the listed entity/ ~~material subsidiary~~	Eastern Sugar & Industries Ltd.
6. Details of the statutory auditor	Name of the Firm: Saraf Manoj & Co. FRN: 323473E Partner Name: Manoj Kumar Agarwal
7. Details of association with the listed entity/ material subsidiary	NA

We hope this will provide the clarifications of the queries raised by you.

Thanking you,

Yours faithfully,

**Anup Kumar Singh**

Insolvency Professional

In the matter of Eastern Sugar and Industries Ltd

Registration No.: IBBI/IPA-001/IP-P00153/2017-2018/10322

ANUP KUMAR SINGH**INSOLVENCY PROFESSIONAL**

IP Registration No.- IBBI/IPA-001/IP-P00153

2017-2018/10322



Saraf Manoj & Co.

(Chartered Accountants)

GSTIN NO.: 19AAUFS2469R1ZV

Date: 04.04.2022

To
The Board of Directors
Eastern Sugar & Industries Ltd
Chandra Kunj,
3, Pretoria Street, 4th Floor,
Kolkata- 700071

Sub: Resignation from the post of Statutory Auditor

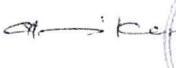
Dear Sir,

This is to inform you that due to professional reasons, we are not in the position to devote our time to the affairs of the company. Accordingly we submit our resignation as the statutory auditor of the company with immediate effect.

We therefore, request you to consider this letter as our formal resignation from the post of Statutory Auditor of the Company.

Thanking You

Yours Faithfully,
For Saraf Manoj & Co.
Chartered Accountants
(FRN: 323473E)


Manoj Kumar Agarwal
Partner


ANUP KUMAR SINGH
INSOLVENCY PROFESSIONAL
IP Registration No. - IBI/PA-001/IP-P00153
2017-2018/10322