



RISHI KAPOOR & COMPANY

Chartered Accountants

To,
The Board of Directors
EMS Limited
(Formerly known as EMS Infracon Private Limited)
R/o – 701, DLF Tower-A, Jasola, Delhi
C/o – C-88, RDC, Raj Nagar, Ghaziabad, UP.

Subject: Resignation from the position of the Statutory Auditor of the Company.

Dear Sir,

This is to inform you that due to our pre-occupation in other assignments, we are not in the position to devote our time to the affairs of the company from the Financial Year 2025-2026.

Accordingly, we submit our resignation from the position of the statutory auditor of the company w.e.f 12th August 2025.

We therefore, request you to treat this letter as our resignation from the post of the statutory auditors of your company.

Thanking you,

Yours faithfully,

For Rishi Kapoor & Co.
Chartered Accountants
FRN: 006615C


Jyoti Arora
(Partner)
Membership No.: 455362



Dated: 12/08/2025

Place: Ghaziabad

10, RDC, Raj Nagar, Opposite Telephone Exchange, Ghaziabad, Uttar Pradesh - 201001

Phones : +91 120 4371050 / 4371070, Mobile : +91 9910385499,

Email: carishikapoor@yahoo.co.in

Format of information to be obtained from the statutory auditor upon resignation

S. No.	Particulars	Details
1.	Name of listed entity	EMS Limited
2.	Details of statutory auditor:	
	Name	Rishi Kapoor & Company
	Address	10, RDC, Raj Nagar, Opposite Telephone Exchange, Ghaziabad - 201001, UP
	Phone Number	0120-4371050
	Email	carishikapoor@yahoo.co.in
3.	Details of association with the listed entity material subsidiary:	
	A. Date on which the statutory auditor was appointed:	30.11.2021
	B. Date on which the term of the statutory auditor was scheduled to expire	Conclusion of the AGM to be held in the FY 2026-27
	C. Prior to resignation, the latest report/limited review report submitted by the auditor and date of its submission	Limited Review Report for the quarter ended June 30, 2025 submitted on August 12, 2025
4.	Detailed reasons for resignation:	Due to pre-occupation in other assignments
5.	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):	Not Applicable
6.	In case the information requested by the auditor was not provided, then following shall be disclosed	
	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.	Not Applicable
	B. Whether the lack of information would have significant impact on the financial statements/results.	
	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)	
	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.	
7.	Any other facts relevant to the resignation:	Not Applicable



Declaration:

1. We hereby confirm that the information given in this letter and its attachment is correct and complete
2. We hereby confirm that there are no other material reasons other than those provided above for resignation of our firm.

