

BALKRISHNA SINGHANIA

21 PROMATHA CHOWDHARY SARANI, IDEAL EXOTICA, TOWER E, FLAT 7A, KOLKATA 700053

PHONE: +91 9831011900

EMAIL: bsinghania@gmail.com

Date: 11th May, 2026

To The Board of Directors,
M/s The Grob Tea Company Limited
Haute Street, 9th Floor,
86A Topsia Road,
Kolkata-700049

Sub: Resignation from the Post of Independent Director and Committees of the Company

Dear Sir/Madam,

I Balkrishna Singhanian (DIN: 01797408) hereby tender my resignation from the position of Independent Director of M/s The Grob Tea Company Limited with effect from close of business hours on 13th May, 2026 due to my personal reason and other commitments.

Consequently, I also resign from all Committees of the Board of the Company of which I am a member/chairperson

Further, I confirm that there are no material reasons other than those mentioned above for my resignation as Independent Director of the Company.

I take this opportunity to express my sincere gratitude to the Board, management and all stakeholders for their support and cooperation during my association with the Company.

Kindly take the above on record and arrange to file the necessary forms/intimations with the concerned authorities.

Thanking You,

Yours faithfully,



Balkrishna Singhanian

DIN: 01797408



GARV & Associates

Chartered Accountants

27A Hazra Road
Kolkata 700 029
Phone : +91 (33) 40404743 / 4744
E-mail : info@garvca.com
Website : www.garvca.com

Date: May 13, 2026

Annexure A

To,

The Board of Directors

THE GROB TEA CO LTD

Address: Haute Street 9th Floor, 86A, Topsia Road,
Kolkata- 700046

Kind attention: Mr. Mukesh Kumar Agarwal, Whole-time Director

Dear Sir,

Sub: Resignation from the position of Statutory Auditors of THE GROB TEA CO LTD

We refer to our appointment as statutory auditor of **THE GROB TEA CO LTD** (the 'Company') for a period of five years (financial years 2022-23 to 2026-27) at the Annual General Meeting held on 2nd August, 2022.

This is with reference to your letter dated May 6, 2026 and subsequent discussions regarding the statutory audit fees for the financial year ending March 31, 2027 of the Company.

Our discussions did not fructify. We regret to inform you of our inability to continue to be the statutory auditor as the existing fees are not commensurate with the time and effort required for carrying out the audit engagement in view of the entity acquisitions by the company and our responsibilities as statutory auditors.

Please find attached in Annexure A the information to be obtained by the Company from the auditor for the resignation as required by Securities and Exchange Board of India Master Circular SEBI/HO/CFD/ PoD2/CIR/P /2023/120 dated July 11, 2023. We request you to submit applicable declarations to the Stock Exchanges as may be required under the SEBI (Listing Obligations and Disclosure Requirements Regulation) 2015, as amended, within the prescribed timelines.

We take this opportunity to reiterate our appreciation for the co-operation extended to us by your organization. Should you require any assistance in the future, please feel free to contact us.

Thanking you,

Yours faithfully

For M/s G A R V & Associates.

Chartered Accountants

FRN NO-301094E

Ashish Rustagi

(Ashish Rustagi)

Partner

Membership No: 062982



Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001

Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai



Annexure A

Information of Resignation of Auditor

(In accordance with SEBI Master Circular SEBI/HO/CFD/P0D2/CIR/P/2023/120 dated July 11, 2023)

Sl. No.	Particulars	Explanations
1.	Name of the Listed Entity/ Material Subsidiary	THE GROB TEA CO LTD
2.	Details of the Statutory Auditor	
	a. Name	G A R V & Associates
	b. Address	27A Hazra Road, Kolkata- 700029
	c. Phone Number	033 4040 4743
	d. Email	Info@garvca.com
3.	Details of association with the listed entity/ Material Subsidiary	
	a. Date on which the statutory auditor was appointed:	2 nd August, 2022
	b. Date on which the term of the Statutory Auditor was schedule to expire:	Till conclusion of AGM to be held in the year 2027.
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	Statutory Audit Report for the Financial year ended March 31, 2026 dated 13 th May, 2026 and Limited Review Report for Quarter ended March 31, 2026 dated 13 th May, 2026.
4.	Detailed reason for resignation:	The existing fees are not commensurate with the time and effort required for carrying out the audit engagement in view of the entity acquisitions by the company and our responsibilities as statutory auditors
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 should be disclosed:	Not Applicable
	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.	
	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.	



Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai



GARV & Associates

Chartered Accountants

27A Hazra Road
Kolkata 700 029
Phone : +91 (33) 40404743 / 4744
E-mail : info@garvca.com
Website : www.garvca.com

	If yes, on what basis the previous audit/limited review reports were issued.	
7.	Any other facts relevant to the resignation:	

Declaration

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

For M/s G A R V & Associates.

Chartered Accountants

FRN NO-301094E

Ashish Rustagi
(Ashish Rustagi)

Partner

Membership No: 062982



Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001

Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai