



L. K. Bohania & Co.
Chartered Accountants

41, Netaji Subhash Road,
4th Floor, Room No. - 404
Kolkata-700 001.
Off. - 2230 9902, 2231 1686
Fax - 033-2210 2438
Email : bohanias2010@gmail.com

Date: 25.09.2023

To
The Board of Directors
NORBEN TEA & EXPORTS LTD
OCTAVIOUS CENTRE, 3RD FLOOR 15B,
HEMANT BASU SARANI KOLKATA - 700001, WB

Dear Sir,

Sub: Resignation as Statutory Auditors

This is to inform you that due to our pre-occupancy with other work along with shortage of time and lack of manpower, we are not in a position to devote our adequate time with respect to the affairs of your Company. Accordingly, we are submitting our resignation as Statutory Auditors of the Company with immediate effect.

We are enclosing the information required as per the circular No. CIR/CFD/C MD1/114/2019 dated October 18, 2019 issued by the Securities and Exchange Board of India in Annexure -A. In case you need any other information, please feel free to contact us

We, therefore, request you to consider this letter as my formal resignation from the Statutory Auditor of the company.

In case you require any professional service /assistance in future, please feel free to contact us.

Thanking you.

Yours faithfully,

For **L. K. Bohania & Co.**
Chartered Accountants
FRN: 317136E

(Vikash Mohata)
Partner
ICAI M. No.: 304011





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Annexure A

Disclosure as per SEBI circular no. CIR/CFD/CMD1/114/2019 DATED OCTOBER 18, 2019.

SR. NO	PARTICULARS	INFORMATION
1.	Name of the listed entity	NORBEN TEA & EXPORTS LTD
2.	Details of the statutory auditor	
	a. Name	L. K. Bohania & Co
	b. Address	41, Netaji Subhas Road, 4th Floor, Room No. 404, Kolkata-700001
	c. Phone number	033-22309902
	d. Email	Bohania2010@gmail.com
3	Details of association with the listed entity/ material subsidiary.	
	a. Date on which the statutory auditor was appointed:	Appointment done on 02/09/2016 and re-appointment on 11/08/2021
	b. Date on which the term of the statutory auditor was scheduled to expire	In Annual General Meeting to be held for the FY 2025-26
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Audited Report for the year ended 31 st March, 2023 submitted on 29 th May, 2023 and Limited Review Report for the 1 st Quarter ended 30 th June, 2023 submitted on 3 rd August, 2023.
4.	Detailed reasons for resignation	As specified in the resignation letter
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.	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. If yes, on what basis the previous audit/limited review reports were issued.	
7.	Any other facts relevant to the resignation	Nil

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 our resignation of my firm.

For L. K. Bohania & Co.
Chartered Accountants
FRN: 317136E

Vikash Mohata

(Vikash Mohata)
Partner

ICAI M. No.: 304011

