

# CNK and Associates LLP (Dubai Branch)

To,

The Manager,

Sejal Glass and Glass Manufacturing Products LLC,

Ras al Khaimah, UAE

**Subject: Resignation as Auditor of Sejal Glass and Glass Manufacturing Products LLC for the financial year ending March 31, 2026**

This is to inform you that since we have been appointed as the Concurrent auditor for Bank of Baroda for all branches across the United Arab Emirates, and as a mandatory condition for accepting this assignment, we are required to withdraw from the audit of all clients having any borrowings or credit facilities from any of the branches of Bank of Baroda across UAE.

In compliance with this requirement, we are hereby tender our resignation as the auditors of Sejal Glass and Glass Manufacturing Products LLC with Immediate effect.

We therefore, request you to treat this letter as our formal resignation from the position of auditor of Sejal Glass and Glass Manufacturing Products LLC. We also request you to kindly acknowledge receipt of this communication.

We appreciate the opportunity to have served your organisation and thank you for the trust placed in us during our tenure.

For and on Behalf of

CNK & Associates LLP Dubai Branch,

Akshay Thomas Sam, Partner

Registration No: 1313

Place: Dubai, UAE

Date: November 27, 2025



# CNK and Associates LLP (Dubai Branch)

Format of information to be obtained from the statutory auditor upon resignation under SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Sr. No.	Particulars	Details
1.	Name of the listed entity/material subsidiary	Sejal Glass and Glass Manufacturing Products LLC
2.	Details of the statutory auditor:	
a.	Name	CNK and Associates LLP (Dubai Branch)
b.	Address	903, Nassima Tower, Trade Centre 1 Sheikh Zayed Road, P.O. Box 114459, Dubai - U.A.E.
c.	Phone number	+971 4 3559533 / 44
d.	Email	info@cnkuae.com
3.	Details of association with material subsidiary:	
a.	Date on which the statutory auditor was appointed	June 26, 2025
b.	Date on which the term of the statutory auditor was scheduled to expire	After issuing Audit report on the financial statements for the financial year ending March 31, 2026 (Date not specified)
c.	Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	We have issued Limited Review report for the six months period ended September 30, 2025, dated October 11, 2025
4.	Detailed reasons for resignation:	Since we have been appointed as the Concurrent auditor for Bank of Baroda for all branches across the United Arab Emirates, and as a mandatory condition for accepting that assignment, we are required to withdraw from the audit of all clients having any borrowings or credit facilities from any of the branches of Bank of Baroda across UAE.
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)	None

6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	None
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
7.	Any other facts relevant to the resignation:	No facts other than mentioned in the resignation letter.

#### 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 my resignation/ resignation of my firm.



Signature of the authorized signatory

Date: November 27, 2025

Place: Dubai, UAE

Encl : Resignation Letter