

MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

Magnum Global Park
Unit No-2101-2115A & B, Floor 21
Sector-58, Arch View Drive
Gurugram 122011, INDIA

To,
Board of Directors
Simbhaoli Power Private Limited
Kothi No. 1, Power Division Compound,
Simbhaoli Distt, Hapur,
Uttar Pradesh, India - 245207

Subject: Resignation from Statutory Auditors of Simbhaoli Power Private Limited ('the Company') for the Financial Year 2026-27

We, M S K A & Associates LLP (Formerly known as M S K A & Associates) (ICAI Firm Registration No. 105047W/W101187) were appointed as the Statutory Auditors of the Company to perform the audit of financial statements of the Company for the financial years beginning 1st April 2022 and ending on 31st March 2027 at its Annual General Meeting held on December 30, 2022.

This letter is further to our letter dated May 11, 2026, wherein we communicated our intention to resign as the statutory auditors of the Company for the financial year 2026-27.

In accordance with the applicable framework laid down under SQC 1 'Quality Control for Firms that Perform Audit and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements', our Firm has laid down policies and procedures to evaluate 'client/engagement acceptance/continuance' on regular basis. The Firm has accordingly evaluated the criterion for our continuance as Statutory Auditors of the Company for the Financial Year 2026-27. As per our evaluation, we will not be able to continue as the Statutory Auditors of the Company. In view of the above, we tender our resignation from our office as statutory auditors of the Company for Financial Year 2026-27.

We have completed the audit of the financial statements of the Company for the Financial Year 2025-26 and issued our disclaimer of opinion audit report therein dated May 29, 2026. Accordingly, we tender our resignation for FY 2026-27.

We take this opportunity to reiterate our appreciation to the management of the Company for the co-operation extended to us.

Please find attached in Annexure A the information to be obtained by the Company being the material subsidiary of a listed company, from the auditors for the resignation as required by SEBI Master circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

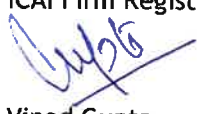
Should you require any assistance, please feel free to contact us.

Yours Sincerely,

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No. 105047W/W101187


Vinod Gupta
Partner
Membership No. 503690
Place : Gurugram
Date: May 29, 2026



CC: Audit Committee

Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India

Tel: +91 22 6974 0200 | LLPIN: ACT-3789

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Annexure A

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

1. Name of the material subsidiary: Simbhaoli Power Private Limited (Subsidiary of Simbhaoli Sugars Limited, a listed entity)
2. Details of the statutory auditor:
 - a. Name: M S K A & Associates LLP (Formerly known as M S K A & Associates)
 - b. Address: Magnum Global Park
Unit No. 2101-2115A & B, Floor 21,
Sector-58, Arch View Drive
Gurugram 122011, India
 - c. Phone number: +91- 124 4087954
 - d. Email: vinodgupta@mska.in

3. Details of association with the material subsidiary:

- a. Date on which the statutory auditor was appointed: December 30, 2022
- b. Date on which the term of the statutory auditor was scheduled to expire: Until the conclusion of 16th AGM, i.e. financial year 2026-27.
- c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:

We have issued our 'Disclaimer of Opinion' audit report on the financial statements for the year ended March 31, 2026, on May 29, 2026.

4. Detailed reasons for resignation:

In accordance with the applicable framework laid down under SQC 1 'Quality Control for Firms that Perform Audit and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements', our Firm has laid down policies and procedures to evaluate 'client/engagement acceptance/continuance' on regular basis. The Firm has accordingly evaluated the criterion for our continuance as Statutory Auditors of the Company for the Financial Year 2026-27. As per our evaluation, we will not be able to continue as the Statutory Auditors of the Company.

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.



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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.
- 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.

Not applicable.

7. Any other facts relevant to the resignation

Not applicable.

Declaration

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

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No. 105047W/W101187



Vinod Gupta

Partner

Membership No. 503690



Place: Gurugram

Date: May 29, 2026