



S. Misra & Associates
Chartered Accountants

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22nd January, 2025

To

The Board of Directors
Teerth Gopicon Limited
703, Sapath Complex-I,
Opp. Rajpath Club,
Near Madhur Hotel, Bodakdev,
Ahmedabad, Gujarat – 380054

Sub: Resignation from the position of Statutory Auditor Due to Health Reasons

Respected Members of the Board,

I am writing to formally tender my resignation from the position of Statutory Auditor for Teerth Gopicon Limited, effective immediately. This decision comes after careful consideration of my current health situation. I was diagnosed with *Rheumatic Heart Disease* and *Severe Mitral Stenosis* in March, 2024, for which I even underwent Balloon Mitral Valvotomy on 18.03.2024. I was expected to recover fully and resume normal operations a few weeks after the procedure. Hence, I had accepted the audit assignment considering that I would recover and my health would be stable.

However, despite this, I have been having regular respiratory and other health issues (including *Asthma & Vertigo*) since last year which, unfortunately, has left me with limitations that prevent me from fulfilling my professional duties to the standard that both the company and I would expect. I have enclosed herewith few of my medical records evidencing the above situation.

I have always approached my role with the utmost commitment and dedication, striving to serve Teerth Gopicon Limited with integrity and diligence. My intention has been, and continues to be, to ensure the company's financial operations remain transparent and compliant with all regulatory standards. However, due to the ongoing health challenges I am facing, it has become evident that I am unable to maintain the same level of service and dedication that I would like to provide.



Despite my best efforts to continue in my role, the physical limitations resulting from my medical condition have left me no option but to step back from my responsibilities. I, therefore, hereby resign from the office of auditor of Teerth Gopicon Limited with immediate effect.

Please find enclosed herewith Annexure A (Information to be obtained from the statutory auditor upon resignation) as required by SEBI circular CIR/CFD/CMD1/114/2019 dt. October 18, 2019.

I deeply regret any inconvenience my resignation may cause. I am committed to ensuring a smooth transition and available to assist in any necessary handover and will do my best to facilitate a seamless transition for my successor.

Thanking you
Your sincerely

For S. Misra & Associates
Chartered Accountants
FRN: 004972C


(CA Sachindra Misra)

M. No. 073776

Place: Jaipur

Date: 22.01.2025



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

1. Name of the listed entity/ material subsidiary: Teerth Gopicon Limited
2. Details of the statutory auditor:
 - a. Name: S. Misra & Associates
 - b. Address: 3-C, III Floor, Tilak Bhawan, Tilak Marg, C-Scheme, Jaipur-302005
 - c. Phone number: +91 9929 555 000
 - d. Email: smisra@casma.co.in
3. Details of association with the listed entity/ material subsidiary:
 - a. Date on which the statutory auditor was appointed: **28.09.2024**
 - b. Date on which the term of the statutory auditor was scheduled: **Conclusion of 10th AGM to be held in the year 2029**
 - c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission: **Limited Review for half year ended September 30, 2024 submitted on 08.11.2024**
4. Detailed reasons for resignation:

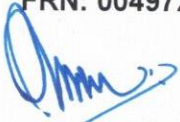
The resignation is due to health challenges, including Rheumatic Heart Disease, Severe Mitral Stenosis, and related complications such as respiratory issues, asthma, and vertigo. Despite undergoing treatment and making efforts to resume professional duties, these ongoing health issues have impacted the ability to fulfill the responsibilities of the position to the desired standard, leading to the decision to step down.
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.* - **Not Applicable**
 - 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)* - **Not Applicable**
 - d. *Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the audit/limited review reports were issued.* - **Not Applicable**
7. Any other facts relevant to the resignation: **Not Applicable**



Declaration:

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

For S. Misra & Associates
Chartered Accountants
FRN: 004972C



(CA Sachindra Misra)

M. No. 073776

Place: Jaipur

Date: 22.01.2025

