

To
The Board of Directors
Viceroy Hotels Limited
8-2-120/112/88 & 89, Aparna Crest,
3rd Floor, Road No.2, Banjara Hills,
Khairatabad, Hyderabad,
Telangana, 500034

Dear Sir(s) / Madam,

Sub: Resignation from the office of Statutory Auditors of Viceroy Hotels Limited

We, **Deva & Co.**, Chartered Accountants (Firm Registration No. 000722S)), were appointed as the Statutory Auditors of **Viceroy Hotels Limited** ("the Company") pursuant to the provisions of Section 139 and 140(2) of the Companies Act, 2013, for four Financial Years from 59th Annual General Meeting to hold office until the conclusion of the 63rd Annual General Meeting i.e., to conduct audit from Financial Years 2024-25 to 2027-28.

Due to internal reallocation of audit resources and strategic priorities within our firm, we are constrained to discontinue certain audit engagements. Accordingly, we hereby tender our resignation as the Statutory Auditors of **Viceroy Hotels Limited** with immediate effect, pursuant to the provisions of Section 140(2) of the Companies Act, 2013 and Circular CIR/CFD/CMDI/114/2019 dated October 18, 2019 issued by the Security and Exchange Board of India.

In terms of the requirements of the aforementioned circular, we will issue our limited review report on the financial results of the Company for the quarter ended June 30, 2025 and have completed the audit of Financial Year 2024-25 and issued the report thereon. Our resignation will be effective upon our issuing such review reports on the Company's results for the quarter ended June 30, 2025. We have no objection to appointment of any other statutory auditor subsequent to our resignation.

We confirm that there are no other material reasons for our resignation other than those stated above and that there are no circumstances or concerns which we believe should be brought to the notice of the shareholders or creditors of the Company.

We take this opportunity to thank the Board of Directors and the management of the Company for the support and cooperation extended to us during our tenure as Statutory Auditors.

As required under the Companies Act, 2013, we shall be filing the prescribed form (Form ADT-3) with the Registrar of Companies in due course.

Please acknowledge the receipt of this letter and arrange for the necessary formalities at your end.

Thanking you.

Yours Sincerely
For M/s. **Deva & Co.**
Chartered Accountants
Firm Reg. No.000722S




(M. Devaraja Reddy)
Partner
Membership No.026202

Place: Hyderabad.
Date : 8th August, 2025.

Branches

Chennai : No.2/14, 2nd Street, I Old State Bank Colony, West Tambaram, CHENNAI - 600045.Tel. No. 08807088818
Tirupathi : Flat No.207A, Chenji Plaza, K.T.Road, Bavaninagar, Tirupati, Chittor - 517501. (A.P) 7981983355, 9032257024
Gacchibowli Financial District (Hyderabad) : Plot No.292, Telecom Nagar, Gacchibowli, Hyderabad - 500032. Cell : 9393931899