P C N & ASSOCIATES
CHARTERED ACCOUNTANTS
Plot No. "N Heights"
Ground Floor, Software Layout Unit
Cyberabad, Hyderabad - 500 081.

Tel. : (91-40) 2311 9499
E-mail : pcnassociates@yahoo.com

ANNEXURE TO RESIGNATION LETTER

1.	Name of the listed entity:	Viceroy Hotels Limited
2.	Details of the statutory auditor: Name: Address: Phone number: Email:	PCN & Associates, Chartered Accountants Plot No. 12, "N Heights" Ground Floor, Software Layout Unit, Cyberabad, Hyderabad – 500081
3.	a)Details of association with the listed entity /material subsidiary: b)Date on which the statutory auditor was appointed: c) Date on which the term of the statutory auditor was scheduled to expire: d) Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	a) NA b) 30.12.2022 c) Annual General Meeting to be held in 2027 for the year ended 31.03.2027 d) Limited Review Report submitted for the Quarter ended 30" September, 2023 and submitted on 10.11.2023
4.	Detailed reasons for resignation:	Due to Pre – Occupation.
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)	NA
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-limitation or circumstances beyond the control of the management. b) Whether the lack of information would have significant impact on the statements/results.	a) NA b) None

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	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 financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	c) NA d) NA
7	Any other facts relevant to the resignation:	None

Declaration

We hereby confirm that the information given in this letter and its attachments is correct and complete.

We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

For PCN & Associates
Chartered Accountants
Firm Registration Number: 016016S

K. Gopala Krishna
Partner
Membership No.: 0203605

Date: 10.11.2023
Place: Hyderabad