

9<sup>th</sup> August, 2024

The Secretary  
BSE Limited  
Phiroze Jeejeebhoy Towers  
25<sup>th</sup> Floor, Dalal Street,  
MUMBAI – 400 001.  
**Scrip Code: 519528**

The Secretary  
National Stock Exchange of India Ltd.  
Exchange Plaza, 5<sup>th</sup> Floor,  
Plot No.C/1, `G` Block,  
Bandra (East)  
MUMBAI – 400 051.  
**Ref: ISIN - INE369C01017**

**Subject: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 – Change in Auditors**

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the members of the Company in their meeting held on November 1, 2023, appointed M/s P.D. Rungta & Co., Chartered Accountants (ICAI Firm Registration No. 001150C) as Statutory Auditors of the Company for the Financial Year 2023-24 w.e.f. 25<sup>th</sup> September, 2023 to hold office till the conclusion of 34<sup>th</sup> (Thirty Fourth) Annual General Meeting for FY ended 31<sup>st</sup> March, 2024.

We wish to further inform that the tenure of M/s P.D. Rungta & Co., as Statutory Auditor of Norben Tea & Exports Ltd. (“the Company”) has expired with the conclusion of 34<sup>th</sup> Annual General Meeting for the FY ended 31<sup>st</sup> March, 2024 which is held and concluded today i.e. 09.08.2024.

Further, the Members at the 34<sup>th</sup> Annual General Meeting has approved the appointment of M/s A O Mittal & Associates, Chartered Accountants (Firm Registration No. 014640C), for a term of five (5) years to hold office from the conclusion of the 34<sup>th</sup> AGM till the conclusion of the 39<sup>th</sup> AGM of the Company to be held in year 2029.

The change on account of expiry of term/tenure of existing Statutory Auditors and appointment of new Statutory Auditors in their place is in accordance with the provisions of Companies Act, 2013. The existing/outgoing Auditors have not raised any concern or issue and there is no reason other than completion of term as mentioned in their letter annexed herewith.

The required details pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are annexed herewith as **Annexure-1 and Annexure -2**.

Kindly take this intimation in record in compliance with applicable statutory provisions.

Yours faithfully,  
For **Norben Tea & Exports Limited**

**Niraj Tiwari**  
Company Secretary & Compliance Officer

**Encl: As above**



To,  
The Director  
Norben Tea & Exports Limited,  
15B, Hemanta Basu Sarani, 3<sup>rd</sup> Floor,  
Kolkata 700001

Dear Sir(s).

**Subject: CESSATION ON ACCOUNT OF COMPLETION OF TENURE**

As you are aware, we were appointed as the statutory auditors of Norben Tea & Exports Limited ("the Company") pursuant to the resolution passed by the shareholders at the Extra-Ordinary General Meeting held on November 1, 2023 to hold office w.e.f. September 25, 2023 till the conclusion of Annual General Meeting for FY ended 31<sup>st</sup> March, 2024.

In accordance with the provision of Companies Act, 2013, our tenure as Statutory Auditors of the Company is completed with the conclusion of Annual General Meeting for FY ended 31<sup>st</sup> March, 2024 on 9<sup>th</sup> August, 2024. We request you to take note of completion of our term as Statutory Auditors.

We place on record our sincere gratitude for the cooperation and support extended to us by the management and staff of the company during our professional association.

Further, we wish to mention here that during the course of our Audit, we have always received all the requisite informations and due co-operation from the Company at all time.

Please find attached in Annexure A with respect to the completion of our tenure as a statutory auditor of the company as required by Securities and Exchange Board of India circular CIR/CFD/CMD 1/114/2019 dated 18<sup>th</sup> October, 2019.

Thanking you

Yours faithfully

For P.D. Rungta & Co,  
Chartered Accountants  
Firm's Registration No. 001150C



(CA Pramod Dayal Rungta)

Partner

Membership No. 056069

Date : 09.08.2024

## Annexure A

### Disclosure of information from the statutory auditor upon resignation

<u>SR. NO.</u>	<u>PARTICULARS</u>	<u>DETAILS</u>
1.	Name of the listed entity/ material subsidiary	NORBEN TEA & EXPORTS LIMITED
2.	Details of the statutory auditor a. Name b. Address  c. Phone Number d. E-mail	P. D. Rungta & Co. 21, Hemanta Basu Sarani, 3 <sup>rd</sup> Floor, R.N. 317, Kolkata 700001 033 4604-2152 info@pdrungta.com
3.	Details of association with the listed entity/material subsidiary a. Date on which the statutory auditor was appointed  b. Date on which the term of the statutory auditor was scheduled to expire  c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	01.11.2023 (w.e.f. 25.09.2023)  09.08.2024 (i.e., conclusion of Annual General Meeting for FY ended 31 <sup>st</sup> March, 2024)  We have issued our latest audit report for the financial year ended 31.03.2024 on 29.05.2024 and have issued limited review report for the quarter ended 30.06 2024 on 07.08.2024.
4.	Detailed reasons for resignation	In accordance with the provision of Companies Act, 2013, our tenure as Statutory Auditors of Norben Tea & Exports Limited comes to an end with conclusion of Annual General Meeting for FY ended 31 <sup>st</sup> March, 2024.
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.	<p>In case the information requested by the auditor was not provided, then following shall be disclosed</p> <p>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.</p> <p>b. Whether the lack of information would have significant impact on the financial statements/results.</p> <p>c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limit review as laid down in SA 705 (Revised)</p> <p>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.</p>	NA
7.	Any other facts relevant to the resignation	NA

## 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 these provided above for the resignation of my firm.

Thanking you

Yours faithfully

**For P.D. Rungta & Co,  
Chartered Accountants  
Firm's Registration No. 001150C**




**(CA Pramod Dayal Rungta)  
Partner  
Membership No. 056069**



Annexure – I

**Details pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023**

**EXPIRY OF TENURE OF M/S P.D. RUNGTA & CO.**

SI No.	Particulars	Disclosures
1.	Name of the Company	NORBEN TEA & EXPORTS LIMITED
2.	Name of the Auditor	M/s P.D. Rungta & Co., Chartered Accountants (ICAI Firm Registration No. 001150C)
3.	Reason for change viz. <del>appointment, resignation, removal, death</del> or otherwise	Expiry of the tenure at the conclusion of 34 <sup>th</sup> Annual General Meeting of the Company for FY ended 31 <sup>st</sup> March, 2024.
4.	Effective date of resignation	Expiry of tenure w.e.f. conclusion of AGM dated 09.08.2024
5.	Brief profile (in case of appointment)	NA
6.	Disclosure of relationships between directors (in case of appointment of a director)	NA

**Annexure – II**

**Details pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023**

**APPOINTMENT OF M/S A O MITTAL & ASSOCIATES. AS STATUTORY AUDITORS**

Sl No.	Particulars	Disclosures
1.	Name of the Company	NORBEN TEA & EXPORTS LIMITED
2.	Name of the Auditor	M/s A O Mittal & Associates, Chartered Accountants (Firm Registration No. 014640C)
3.	Reason for change viz. appointment, <del>resignation,</del> <del>removal, death or otherwise</del>	The Shareholders of the Company at 34 <sup>th</sup> AGM held on 09.08.2024, have approved the appointment of M/s A O Mittal & Associates, Chartered Accountants (Firm Registration No. 014640C), as the Statutory Auditors of the Company.
4.	Date of Appointment / <del>cessation (as applicable)</del> & Term of Appointment	Appointed w.e.f. 09.08.2024 to hold office from conclusion of the 34 <sup>th</sup> Annual General Meeting (AGM) till the conclusion of 39 <sup>th</sup> AGM to be held in the year 2029.
5.	Brief profile (in case of appointment)	A O Mittal & Associates is a professional practising CA firm registered with the Institute of Chartered Accountant of India (ICAI), established in 2008 by CA Om Prakash Mittal with aim of providing a wide range of Auditing, accounting & financial services to the clients, currently having full time working partner strength of 7 FCA & 5 ACA along with 3 Full Associate Professional.
6.	Disclosure of relationships between directors (in case of appointment of a director)	NA

For Norben Tea & Exports Limited

**Niraj Tiwari**  
**Company Secretary & Compliance Officer**