

HARIYANA SHIP BREAKERS LTD

June 14, 2024

To,
The BSE Limited
Corporate Relations Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code: 526931
Scrip ID: HRYNSHP
ISIN: INE400G01011

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 - Change in Auditor

Dear Sir/Madam,

Pursuant to Regulation 30 of (SEBI Listing Regulations, 2015) read with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform that M/s L S M & Co., Chartered Accountants (ICAI Firm Registration No. 116870W) Statutory Auditors of the Company have tendered their resignation vide their letter dated June 14, 2024 informing their inability to continue as the Statutory Auditors of the Company for the reason stated in the resignation letter.

The copy of the resignation letter dated June 14, 2024 with Annexure A as received from M/s L S M & Co., Chartered Accountants is attached herewith.

Details with respect to resignation/ change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 are annexed herewith.

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

Thanking you

Yours faithfully,
For HARIYANA SHIP- BREAKERS LIMITED

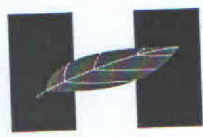
Pooja Yadav
Company Secretary & Compliance Officer
(Mem no. A68696)

Registered Office: 156 - Maker Chambers VI, 220, Jamnalal Bajaj Marg, Nariman Point, Mumbai- 400021

Tel: 022 - 22043211; Fax- 22043215 E-mail: secretarial.hariyana@gmail.com

CIN No. L61100MH1981PLC024774 Web Site: www.hariyanagroup.com

ISO Certified (14001:2004/ 9001:2008/ 30000:2009)



HARIYANA SHIP BREAKERS LTD

Annexure A

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Resignation of Statutory Auditor

Particulars	Details
Name of the Company	Hariyana Ship Breakers Limited
Name of the Auditor	M/s L S M & Co., Chartered Accountants (FRN No. 116870W)
Reason for Change viz. appointment resignation, removal, death or Otherwise	Resignation as Statutory Auditor vide Letter dated June 14, 2024
Effective Date of resignation	June 14, 2024
Brief profile	Not Applicable
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Registered Office: 156 - Maker Chambers VI, 220, Jamnalal Bajaj Marg, Nariman Point, Mumbai- 400021
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ISO Certified (14001:2004/ 9001:2008/ 30000:2009)



LSM & CO.

Chartered Accountants

516, The Summit Business Bay, Near Movie max, Chakala, Andheri (E), Mumbai 400093
Phone 022-26825516 ,E-mail: info.lsmadco@gmail.com

Date: 14/06/2024

The Board of Directors
HARIYANA SHIP-BREAKERS LIMITED,
156, Maker Chambers VI
220 Jamnalal Bajaj Marg, Nariman Point
Mumbai-400021

Subject: Resignation As Joint Statutory Auditors of HARIYANA SHIP-BREAKERS LIMITED from FY 2024-25.

Dear Sir,

Our firm was appointed as Joint Statutory Auditors in AGM held on 30/09/2022 for three years viz From 01/04/2022 To 31/03/2025.

Please note that peer review certificate of our firm was valid Upto 30th April 2024 and same is not renewed till date therefore we will not able to continue as Joint Statutory Auditors from FY 2024-2025 onwards of your Company.

We are thankful to your esteemed organization for giving our firm opportunity to serve in past.

We have no objection on the appointment of any other CA firm as Joint Statutory Auditors from FY 2024-25 onwards.

For L S M & Co.
Chartered Accountants
FRN :116870W



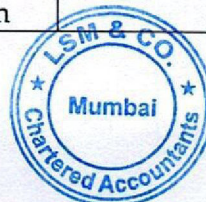
CA Navneet Lahoti
Partner
Membership Number: 100529

Place: Mumbai
Date:14/06/2024

Annexure A

Disclosure of Information as per Securities and Exchange Board of India circular CIR/CFD/CMD/114/2019, dated 18 October 2019

No.	Particulars	Details
1.	Name of Listed Entity	Hariyana Ship Breakers Limited
2.	Details of Statutory Auditor:	
	Name	M/s LSM & Co., Chartered Accountants (FRN No. 116870W)
	Address	516, The Summit Business Bay, Near Movie Max, Chakala, Andheri East, Mumbai-400093
	Phone Number	022-26825516
	Email	info.lsmadco@gmail.com
3.	Details of association with the listed entity	material subsidiary:
	a. Date on which the statutory auditor was appointed:	30 th September 2022
	b. Date on which the term of the statutory auditor was scheduled to expire:	FY 2024-25
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	Audit Report FY 2023-24 Dated 30 th May, 2024
4.	Detailed reasons for resignation:	Refer to resignation letter dated 14 th June, 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):	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	Not Applicable



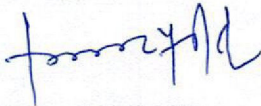
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	what basis the previous audit/limited review reports were issued.	
7.	Any other facts relevant to the resignation	None

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 are no other material reasons other than those provided above for resignation of our firm.

For L S M & Co.
Chartered Accountants
FRN: 116870W



CA Navneet Lahoti
Partner
Membership Number: 100529



Place: Mumbai
Date: 14/06/2024