

May 16, 2023

BSE LIMITED
Department of Corporate Services
Phiroze Jeejeebhoy Tower
Dalal Street,
Mumbai - 400 001

Dear Sir/Madam,

Scrip Code: 517166

Sub: **Disclosures pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with sub-clause 7(A) in Part A of Schedule III of the Listing Regulations, we wish to inform that **Mr. K. Nandhiswaran (M. No. 207644)** vide letter dated 15th May, 2023, has intimated the Company about his resignation as Statutory Auditor of the Company for the reason stated in the communication.

A copy of the said resignation letter received from the Statutory Auditor is attached herewith.

Kindly take the same on record.

Thanking you.

Yours faithfully,
For **SPEL SEMICONDUCTOR LIMITED**



SANKARANARAYANAN SIVARAMAN (FCS 2918)
COMPANY SECRETARY

K. NANDHISWARAN

B.Sc.,FCA.,FCS.,ACIS(UK.),DISA.,CISA.,CISSP.,CFE.,
Chartered Accountant



40A, First Circular Road, Jawahar Nagar
Chennai - 600 082. Mob : 98400 75145
E-mail : nandhiswaran@hotmail.com
GSTN: 33 AABPN9928K 2ZB

Place: Chennai
Date: 15-05-2023

To
The Board of Directors,
SPEL SEMICONDUCTORS LIMITED
5, CMDA Industrial Estate
Maraimalai Nagar, Chennai 603 209

Subject: - Resignation as Auditor of your company

Dear Sir(s),

With reference to the above subject, I wish to inform the Board that due to my health issues(surgery report enclosed), I am unable to continue as auditor of your company with immediate effect. I have no professional objections in someone taking up the audit.

It has been a pleasure for me to serve as Statutory Auditors of your company and I wish for its continuous growth and success in the future.

Thanking you,

Yours truly,

K. NANDHISWARAN
Chartered Accountant
Membership No.207644

Annexure-A

Information of Resignation of Auditor

(In accordance with SEBI Circular No CIR/CFD/CMD1/114/2019 dated 18th October, 2019)


Sr. No	Particulars	Details
1	Name of the listed entity	SPEL SEMICONDUCTOR LIMITED
2	Details of Statutory Auditor	
	a. Name	K. NANDHISWARAN
	b. Address	40A, First Circular Road, Jawahar Nagar, Chennai- 600082
	c. Phone No	9840075145
	d. Email ID	nandhiswaran@hotmail.com
3	Details of association with the listed entity	
	a. Date on which the statutory auditor was appointed	In the Annual General Meeting held on September 27, 2018 by Shareholders of the Company
	b. Date on which the term of the statutory auditor was scheduled to expire	Till the conclusion of the Company's Annual General Meeting to be held in the year 2023
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Limited Review Report for the period ended 31 st December 2022 submitted on 14 th February 2023
4	Detailed reason for resignation	As per Resignation Letter dated May 15, 2023
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-imposed limitation or circumstances beyond the control of the management	NA
	b. Whether the lack of information would have significant impact on the financial statements / results	NA

	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)	NA
	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	NA
7	Any other facts relevant to the resignation	NA

Declaration

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

Thanking You,

Yours truly,

K. NANDHISWARAN
Chartered Accountant
Membership No.207644

Date: Chennai

Place: May 16, 2023

DISCHARGE SUMMARY

Patient Name	Mr.Nandhiswaran Kotiswaran	Date of Admission	30/04/2023 03:28 PM
Age/Gender	57Years / Male	Date of Discharge	02/05/2023
Address	D3 , GALLERIA R C PRINCE GARDENIA NO 97, P R H ROAD, KALPALAYAIM , , Kolathur, Tiruvallur, Tamil Nadu, 600099	UHID	CM230000334272
Mobile No	9840075145	IP No	IP0000060570
Doctor	Dr. NARAYANAMURTHY V. B., MBBS , FRCS (Glasgow)	Department	Plastic Surgery
Corporate		Ward / Bed	PW6A / 615

FINAL DIAGNOSIS :

- RIGHT MIDFOOT COLLAPSE / CHARCOT'S FOOT

PROCEDURE DONE :

Date : 01.05.2023

- EXPLORATION + CORRECTIVE SURGERY

PRESENTING HISTORY :

Mr. Nandhiswaran Kotiswaran, 57 years gentleman, presented with complaints of swelling on the plantar aspect of right foot. Patient admitted here for further evaluation and management.

PAST MEDICAL & SURGICAL HISTORY :

- Known case of Type 2 Diabetes Mellitus
- History of Right foot great toe amputation done on 12/2020
- Vaccinated with 2 doses of Covishield

DRUG ALLERGY :

- No known drug allergies

ON EXAMINATION :

Patient conscious, oriented, afebrile
 PR – 97/min, BP – 187/105mmHg, RR - 20/min
 Spo2 – 99% on room air, CBG - 135mg/dl
 RS – BAE (+)
 CVS – S1 S2 (+)
 P/A – Soft, BS (+)
 CNS – NFND

INVESTIGATIONS :

Reports enclosed



Kauvery Hospital

No.199, Luz Church Road, Mylapore, Chennai - 600 004 Tel : 044 - 4000 6000

Regd. Office : New No.17A, Old No.8A, Murray's Gate Road, Alwarpet, Chennai - 600 018

E: info@kauveryhospital.com; W: www.kauveryhospital.com

Chennai | Trichy | Hosur | Salem | Tirunelveli | Bengaluru

COURSE IN THE HOSPITAL : DISCHARGE SUMMARY

Patient was admitted with the above mentioned complaints. Necessary investigations were done (Reports enclosed). Blood investigations were within normal limits. After anaesthetist clearance with informed consent, patient was taken up for procedure on 01.05.2023. Post operative period was uneventful. Pus C/S showed no growth. Patient was treated with IV antibiotics, analgesics, PPI & other supportive measures. Patient improved symptomatically & clinically stable, hence being discharged with following advice.

PROCEDURE NOTES :

Date : 01.05.2023

Surgeons : Dr. V. B. Narayanamurthy / Dr. Sharat Kumar

- EXPLORATION + CORRECTIVE SURGERY

Under Nerve block,

Under aseptic precautions, under popliteal block, under tourniquet control

Patient in supine position. Parts painted and draped

Incision made over the lateral aspect of foot and deepened

Exploration done. Osteophyte excision performed, through wash given

Hemostasis achieved. Drain placed & closure done with 3-0 ethilon. Dressing done. POP applied.

CONDITION AT DISCHARGE :

- Clinically stable
- Dressing intact, minimal soakage (+)

DISCHARGE MEDICATIONS :

S. No	Drug Name	Strength	Frequency			Route	Relationship with meal	Duration
			M	A	N			
1.	TAB. CEFTUM	500MG	1	0	1	ORAL	AFTER FOOD	5 DAYS
2.	TAB. PAN	40MG	1	0	0	ORAL	BEFORE FOOD	5 DAYS
3.	TAB. PARA	650MG	1	0	1	ORAL	AFTER FOOD	5 DAYS
* To continue regular diabetic medications *								

DISCHARGE ADVICE :

- Diabetic diet
- Limb elevation
- Strict glycemc control
- Mobilisation with non- weight bearing right lower limb



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DISCHARGE SUMMARY

PLEASE COME TO EMERGENCY IF YOU HAVE :

- Operated site oozing, swelling, pain
- Fever

FOR APPOINTMENTS / EMERGENCY CALL :- 044-4000 6000

For any diabetic related queries & diabetic advice kindly contact 24x7 Diabetes Helpline Number - 88802 88802

E-MAIL ID : diabeteshelpline@kauveryhospital.com

FOLLOW UP :

- To review Dr. V. B. Narayanamurthy / Dr. Sathish Manivel / Dr. Arul Mozhi Mangai / Dr. Sharat Kumar on **05.05.2023 (Friday)** in Plastic Surgery OPD with prior appointment

Typed By : Mr. Sandeep S



Dr. NARAYANAMURTHY V. B., MBBS , FRCS (Glasgow)



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