

To,

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Scrip Code- 524202

Subject: Revised Intimation of Resignation of Statutory Auditor of the Company for Original Corporate Announcement filed on 09th October, 2024.

Ref: Query email dated 09th January, 2025 requiring the additional Details for Corporate Announcement filed under Regulation 30 of SEBI (LODR) Regulations, 2015

Dear Sir,

This is in reference to the query email received on 09th January, 2025 from Listing Compliance Monitoring Team, requiring the additional Details for Corporate Announcement filed on 09th October, 2024 under Regulation 30 of SEBI (LODR) Regulations, 2015. The email stated that the Company is requested to submit a fresh corporate Announcement giving reference to the original Corporate Announcement.

We hereby declare that the Resignation Letter of the Auditor was inadvertently missed in the attachment, which we consider was a clerical error. All other Annexures to the Corporate Announcement under Regulation 30 was correctly attached except for the Resignation Letter of the Auditor, there was no intention to hide any facts of the situation or to mislead any stakeholders, as the Annexure to the Resignation Letter having all facts of the resignation with an undersign by the Statutory Auditor was attached. Hence, we hereby submit the fresh Corporate Announcement.

In compliance with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the M/s. S G C O & Co. LLP (Chartered Accountants), Statutory Auditors of the company have resigned w.e.f. 09th October, 2024. The brief information as required under Regulation 30 of SEBI (LODR) regulations, 2015 for the said matter is enclosed as "Annexure A".

Kindly consider our submissions and take the same on record.

FOR LACTOSE (INDIA) LIMITED

Ritesh Pandey

Company Secretary & Compliance officer

Date: 10th January, 2025

Place: Mumbai

Enclosure:

1. Brief profile of M/s. S G C O & Co. LLP, Statutory Auditor

ANNEXURE A

BRIEF PROFILE OF M/S. S G C O & Co. LLP AS STATUTORY AUDITORS

Particulars	Details of Information
Reason for change viz. appointment, resignation, removal, death or otherwise	In line with our discussion with the management of the Company, due to a potential conflict of Interest with the Company, we express our inability to continue as the Statutory Auditors of the Company as per the provision of the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and guidelines issued by Institute of Chartered Accountants of India (ICAI). Accordingly, we hereby tender our resignation as Statutory Auditors of your Company.
Date of Resignation	09 th October, 2024
Term of Appointment	NA
Brief Profile	NA
Disclosure of Relationships between director	NA

SGCO & Co.LLP

Chartered Accountants

To,

The Board of Directors

Lactose (India) Limited

Survey No. 5, 6 & 7A, Village - Poicha (Rania),

Taluka Savli, Vadodara, Gujarat, 391780

Dear Sir,

Sub: Resignation as Statutory Auditors of your Company

In line with our discussion with the management of the Company, due to a potential conflict of Interest with the Company, we express our inability to continue as the Statutory Auditors of the Company as per the provision of the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and guidelines issued by Institute of Chartered Accountants of India (ICAI). Accordingly, we hereby tender our resignation as Statutory Auditors of your Company with effect from 09th October 2024. You may kindly inform all the necessary authorities for the same.

We thank you for your kind co-operation and support during our tenure.

Thanking you,

Yours faithfully,

For S G C O & Co. LLP

Chartered Accountants

Firm Reg. No. 112081W/W100184


Suresh Murarka

Partner

Mem.No. 044739



Date: 09th October, 2024

Place: Mumbai

4A, Kaledonia,
2nd Floor, Sahar Road,
Near Andheri Station,
Andheri (East),
Mumbai - 400 069

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www.sgco.co.in

Mumbai • Delhi

SGCO & Co.LLP

Chartered Accountants

ANNEXURE FOR RESIGNATION OF STATUTORY AUDITOR

1. **Name of the listed entity/~~material subsidiary~~:** LACTOSE (INDIA) LIMITED
2. **Details of the statutory auditor:**
 - a. **Name:** M/s. S G C O & Co. LLP
 - b. **Address:** 4A, Kaledonia, 02nd Floor, Sahar Road, Near Andheri Station, Andheri (E), Mumbai, 400069
 - c. **Phone number:** 91 2266256363
 - d. **Email:** info@sgco.co.in
3. **Details of association with the listed entity/~~material subsidiary~~:**
 - a. **Date on which the statutory auditor was appointed:** 30th September 2024
 - b. **Date on which the term of the statutory auditor was scheduled to expire:** 31st March 2029
 - c. **Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:** Not Applicable
4. **Detailed reasons for resignation:** In line with our discussion with the management of the Company, due to a potential conflict of Interest with the Company, we express our inability to continue as the Statutory Auditors of the Company as per the provision of the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and guidelines issued by Institute of Chartered Accountants of India (ICAI). Accordingly, we hereby tender our resignation as Statutory Auditors of your Company.
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 a 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

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E-mail. info@sgco.co.in
www.sgco.co.in



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: Not Applicable.

7. Any other facts relevant to the resignation: Not Applicable

Declaration

1. We hereby confirm that the information given in this letter is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of our firm.

For S G C O & Co. LLP

Chartered Accountants

Firm Reg. No. 112081W/W100184


Suresh Murarka

Partner

Mem. No. 044739



Date: 09th October, 2024

Place: Mumbai