

Date: August 03, 2024

The BSE Limited
PJ Towers, Dalal Street,
Mumbai, Maharashtra – 400001

**Subject: Resignation of Statutory Auditor** 

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI LODR Regulations") we wish to inform that, M/s APT & CO. LLP, the Statutory Auditor of the Company has resigned as the Statutory Auditor. The disclosure as required under Regulation 30 of the SEBI LODR Regulations read with Para 7 of Annexure 18 and Annexure 21 of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 is enclosed as Annexure - I

You are requested to take the above information on your records.

Thanking you,

For IEC Education Limited

Navin Gupta Managing Director DIN: 00097128



## Annexure - I

The disclosure pursuant to Para 7 of Annexure 18 of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 is provided below:

reason for change viz. appointment, resignation, removal, death or otherwise	Resignation
date of appointment/cessation (as applicable) & term of appointment;	August 03, 2024
brief profile (in case of appointment);	NA
disclosure of relationships between directors (in case of appointment of a director).	NA

The disclosure pursuant to Regulation 30 read with clause (7A) of Para A of Part A of Schedule III of the SEBI LODR Regulations: due to resignation of the partner from the Firm, the Firm has resigned as Statutory Auditor of the Company

The disclosure pursuant to Annexure 21 of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 is also enclosed.





To,
The Board of Directors,
IEC Education Ltd.
E-578, First Floor, Greater Kailash,
New Delhi – 110048

Subject: Resignation as Statutory Auditor

Dear Members of the Board,

I hope this letter finds you well. I am writing to formally resign from my position as the statutory auditor for IEC Education Limited and its subsidiaries,

- IEC EDUCATION & INFRASTRUCTURE LTD.
- IEC LEARNING & MANAGEMENT LTD.
- IEC LEASING & CAPITAL MANAGEMENT LTD.

This decision has been prompted by the recent resignation of my colleague, CA Nimish Sharma, who was primarily responsible for overseeing the audit of your company. As you are aware, CA Nimish Sharma has been a critical part of our team and his departure significantly impacts our ability to continue delivering the high-quality audit services that IEC Education Limited deserves. Given the circumstances, we have concluded that it is in the best interest of both parties to resign from our position to ensure a smooth transition and continuity of audit services.

We sincerely appreciate the trust and cooperation you have extended to us during our tenure as your auditors. It has been a privilege working with IEC Education Limited, and we wish you continued success in all your future endeavors.

Thank you for your understanding.

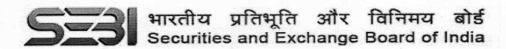
Yours sincerely,

CA Ashish Goyal

**Partner** 

Membership No: 534775

Date: 03/08/2024 Place: New Delhi



**ANNEXURE 21** 

## FORMAT FOR INFORMATION TO BE OBTAINED FROM THE STATUTORY AUDITOR UPON RESIGNATION

2. Details of the statutory auditor:  a. Name: APT & COLLIP b. Address: A-2/36 Section Enclared Dellain - 110029 c. Phone number: - 97174 10337 d. Email: - 9336 Section with the listed entity/ material subsidiary: a. Date on which the statutory auditor was appointed: Sequence 9,9184 b. Date on which the term of the statutory auditor was scheduled to expire: on date 9,444 c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission 9,105/9294 d. Detailed reasons for resignation: - 9,057/9294 f. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors) f. In case of any concerns, efforts made 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. b. Whether the lack of information would have significant impact on the financial statements/results. 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 reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued. 7. Any other facts relevant to the resignation:  Declaration 1. If We hereby confirm that the information given in this letter and its attachments is correct and complete:  Viste hereby confirm that there is no other material reason other than those provided above for my signation of my firm.  Signature of the sequence of signatory Date: 2719/9624 Place: Encl:	٦,	Name of the listed entity/ material subsidiary.
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