



Redefining Business
Service

08TH November 2023

To

To: BSE Limited (BSE) Corporate Relationship Department Phiroze Jeejeebhoy Towers, 25th Floor, Dalal Street, Mumbai- 400001 BSE Scrip Code: 543996	To: National Stock Exchange of India Limited (NSE) Listing Department Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai — 400051 NSE Code: UDS
--	--

Dear Sir,

SUB: Resignation of statutory auditor in our material subsidiary M/s. Athena BPO Private Limited

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

We are submitting herewith the resignation of statutory auditor in our material subsidiary M/s. Athena BPO Private Limited due to casual vacancy.

This is for your information and records.

Thanking you,

For Updater Services Limited

B. Ravishankar
Company Secretary and Compliance Officer
Encl: a/a.

Updater Services Limited (earlier Updater Services Pvt Ltd)
No.2/302/A, UDS Salai Off. Old Mahabalipuram Road Thoraipakkam, Chennai - 600 097
+91 44 2446 3234 | 0333 | sales@uds.in | facility@uds.in | www.uds.in |
CIN U74140TN2003PLC051955

Our Values: happy people | clear purpose | better everyday | do good | balance all

320, Udyog Mandir 1
Bhagoji Keer Marg
Mahim West
Mumbai - 400 016
Tel : +91-22-2444 0777
+91-22-2444 3322
accounts@sukhbir.net

sukhbir & associates
Chartered Accountants

08th November 2023

The Board of Directors,
Athena Call Centre Services Private Limited,
Mumbai.

Sub: Resignation as statutory auditors

Dear All,

We were appointed as statutory auditors of the company on 30th September 2021 for a period of five years. Our tenure as statutory auditors shall expire on 30th September 2026. However, as the shares of the ultimate holding company are now listed on a stock exchange, the reporting compliances have increased considerably. Unfortunately, we are not equipped to handle this enhanced responsibility. We are therefore submitting our resignation as statutory auditors of the company with immediate effect.

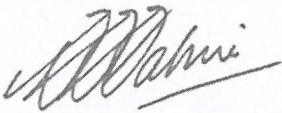
We have completed the limited review for the period 1 July 2023 to 30 September 2023 and submitted our limited report on 1st November 2023. You may therefore take the necessary steps for the appointment of another auditor in our place.

We wish you all the best for the future.

Thank you.

Yours sincerely

For Sukhbir & Associates
Chartered Accountants



Sukhbir Sahni

Partner

Membership no: 038638

Firm Reg no: 132961W



Place: Mumbai

Date: 08 NOV 2023

Annexure A

Format of information to be obtained from the statutory auditor upon resignation.

1. Name of the ~~listed entity~~/ material subsidiary: **Athena BPO Private Limited**

2. Details of the statutory auditor:
 - a. Name: **Sukhbir and Associates**
 - b. Address: **320 Udyog Mandir 1, Bhagoji Keer Marg, Mahim (West), Mumbai - 400016**
 - c. Phone number: **022-24440777**
 - d. Email: **sukhbir@sukhbir.net**

3. Details of association with the ~~listed entity~~/ material subsidiary:
 - a. Date on which the statutory auditor was appointed: **30th September 2021**
 - b. Date on which the term of the statutory auditor was scheduled to expire: **30th September 2026**
 - 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 1st July 2023 to 30th September 2023, submitted by the auditor on 1st November 2023.**

4. Detailed reasons for resignation: **Lack of bandwidth to handle the increase in reporting compliances upon the company becoming a material subsidiary of a listed 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) – **No concerns.**

6. In case the information requested by the auditor was not provided, then the 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.**
 - 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: 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 is no other material reason other than those provided above for the resignation of our firm.

For Sukhbir and Associates,
Chartered Accountants.



Sukhbir Singh Sahni
Partner
Membership no: 038638
Firm Reg no: 132961W

Place: Mumbai

Date: 08th November 2023