

EUROTEX INDUSTRIES AND EXPORTS LTD.

Registered Office: 1110, Raheja Chambers, 11th Floor, 213, Nariman Point, Mumbai – 400 021.

Phone : (022) 22041408 E-Mail : eurotex@eurotexgroup.com

Website : www.eurotexgroup.in

CIN : L70200MH1987PLC042598

23rd January, 2024

**The Secretary
Bombay Stock Exchange Limited
1st Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001.
Stock Code: 521014**

(BY BSE LISTING CENTRE)

**The Secretary
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra-Kurla Complex,
Bandra (East), Mumbai - 400 051.
Stock Code: EUROTEXIND**

(BY NSE NEAPS)

Dear Sir/Madam,

Sub: Intimation of Conversion of Statutory Auditor from “Lodha & Co” to “Lodha & Co LLP” pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to inform you that M/s Lodha & Co [FRN: 301051E] was appointed as Statutory Auditors of your Company for a period of five years vide members resolution passed on September 24, 2022.

Please note that M/s Lodha & Co the erstwhile Partnership Firm has been converted to a Limited Liability Partnership [LLP] by the name “Lodha & Co LLP” with effect from December 27, 2023 as per the Certificate of Registration issued by the Ministry of Corporate Affairs, Government of India [MCA] Copy of Certificate of Incorporation is enclosed herewith for reference.

In terms of the Section 55 read with Second Schedule to the LLP Act, and General Circular no.09/2023 dated April 30, 2013 issued by MCA and in terms of Guidelines issued by the Council of the Institute of Chartered Accountants of India [ICAI] dated November 14, 2011.

In view of the above, Lodha & Co LLP shall be the Statutory Auditors of the Company with effect from December 27, 2023 in terms of Section 58[4] of the LLP Act, 2008 and will continue to function and discharge their obligations as Statutory Auditors for the remaining period of the tenure of appointment of Lodha & Co as Statutory Auditors as stated above.

In the view of the above we wish to inform this change under regulation 30 of SEBI LODR, 2015, we request you to kindly take on record the above conversion of Lodha & Co, to Lodha & Co LLP [301051E/E300284].

This is for your kind information and records.

Thanking you,

Yours faithfully,

For **EUROTEX INDUSTRIES AND EXPORTS LIMITED**

AISHA AYAZ AHMED
SIRAJ
Date: 2024.01.23
18:26:49 +05'30'

AISHA SIRAJ
COMPANY SECRETARY & COMPLIANCE OFFICER
M. No. A67270

Encl: As above



GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
Central Registration Centre
Form 19
[Refer Rule 32(1) of the LLP Rules, 2009]
Certificate of Registration on Conversion
OF
LODHA & CO
TO
LODHA & CO LLP

LLP Identification Number: **ACE-5752**

The Permanent Account Number (PAN) of the LLP is **AABFL1894Q***

The Tax Deduction and Collection Account Number (TAN) of the LLP is **null***

It is hereby certified that LODHA & CO LLP is this day registered pursuant to section 58(1) of the LLP Act 2008.

Given under my hand at Manesar this TWENTY SEVENTH day of DECEMBER TWO THOUSAND TWENTY THREE

Signature Not Verified

Digitally signed by
DS MINISTRY OF CORPORATE
AFFAIRS 10

Date: 2023.12.27 23:05:32 IST

Balagangatharan Ramesh
Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies
For and on behalf of the Jurisdictional Registrar of Companies
Registrar of Companies
Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the LLP on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the LLP can be verified on mca.gov.in

Mailing Address as per record available in Registrar of Companies office:

LODHA & CO LLP

19, ESPLANADE MANSIONS, 14 GOVERNMENT PLACE EAST, Income Tax Building, HARE STREET, Kolkata, Kolkata-700069, West Bengal, India

*as issued by Income tax Department



General Circular No 09/2013

F.No. 1/10/2012-CL-V
Government of India
Ministry of Corporate Affairs

5th Floor, A Wing, Shastri Bhavan
Dr. R.P. Road, New Delhi-110001
Dated 30.4.2013

To,

All Regional Directors,
All Registrar of Companies,

Subject: Conversion of a firm into a Limited Liability Partnership – Clarification.

Sir,

The Ministry has been examining some of the issues raised by stakeholders with regard to clarifications on the provisions of the Limited Liability Partnership (LLP) Act, 2008 with regard to conversion of a partnership firm into LLP. The issues relate to clarification with regard to (i) conversion of multiple partnership firms (including audit firms) into a single LLP and (ii) manner in which appointee company shall take note of the change in the status of auditor once the relevant CA audit has got itself converted into a CA audit LLP as per the relevant provisions of the LLP Act, 2008.

(2) The relevant issues have been examined in the Ministry in consultation with the 'Expert committee on LLP Issues' set up in the Ministry and following clarifications are conveyed for the guidance of concerned stakeholders:-

(i) *The provisions of sections 55 and 58 of the LLP Act, 2008 read with Second Schedule thereto, inter-alia, provide for requirements in respect of conversion of a single partnership firm into a single LLP. The LLP Act, 2008 does not provide for conversion of two or more firms into a single LLP.*

(ii) *The provisions of section 58(4) (b) of the LLP Act, 2008 provide that on conversion of a firm into an LLP, as per the provisions of the said Act all property, assets, interests, rights, privileges, liabilities, obligations relating to the firm and the whole of the undertaking of the firm shall be transferred to and shall vest in the LLP without further assurance, act or deed. Accordingly, if a CA audit firm, being an auditor in a company under the Companies Act, 1956, gets converted into an LLP after complying with the relevant provisions of the LLP Act, 2008, then, such an LLP,*

in accordance with the provisions of section 58(4) (b) of the LLP Act, 2008 would be deemed to be the auditor of the said company. Reference is also drawn to the notification number SO 1152(E) dated 23rd May, 2011 and General Circular 30A dated 26th May, 2011 of the Ministry in this regard. The relevant appointee company may take note of such change in status of the auditor through a resolution of the Board.

3. The concerned stakeholders, Registrar of Companies, appointee companies should take note of the above clarifications and comply accordingly.

Yours faithfully,

(J.N. Tikku)
Joint Director

Endt. No. 1/10/2012 CL-V dated 30.4.2013

Copy of circular forwarded for information to:

1. PS to Hon'ble Minister Corporate Affairs,
2. Sr PPS to Secretary, MCA,
3. PPS to AS, MCA
4. PPS/ PS to all Joint Secretaries, MCA
5. e-Governance section with a request to place the General Circular on the Ministry's Website (LLP section)
6. Secretaries of the Institute of Chartered Accountants of India, Institute of Cost Accountants of India, Institute of Company Secretaries of India.
7. Guard File


(J.N. Tikku)
Joint Director

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01/5

o/c

**MINISTRY OF CORPORATE AFFAIRS
NOTIFICATION**

New Delhi, the 23rd May, 2011

S.O. 1152(E).—In exercise of the powers conferred by clause (c) of sub-section (7) of Section 2 of the Companies Act, 1956 (1 of 1956), the Central Government hereby specifies, for the purpose of the said clause, the Limited Liability Partnership, a body corporate, incorporated under clause (1) of Section 3 of Limited Liability Partnership Act, 2008 (6 of 2009), for the limited purpose of clause (a) of Sub-Section (3) of Section 226 of the Companies Act, 1956.

[F. No. 2/2/2011-CL. VI]
J. N. TIKKU, Jt. Director

Note :—The Principal notification was published vide number G.S.R. 1883 dated the 20th December, 1965.

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29.12.23

COUNCIL GUIDELINES FOR CONVERSION OF CA FIRMS INTO LLPs

(Guidelines No.1-CA (7)/03/2011, dated 4th November, 2011)

In terms of the Council decision dated 14 July, 2011, following guidelines for conversion of CA firms into LLPs and constitution of separate LLPs by the practicing Chartered Accountants have been finalized which are applicable for conversion of CA firms into LLPs or formation of new LLPs by the members in practice of the Institute subject to the provisions of the Limited Liability Partnership (LLP) Act, 2008 and Rules & Regulations framed there under:-

(A) Conversion of CA firms into LLPs

1. All existing CA firms who want to convert themselves into LLPs are required to follow the provisions of Chapter-X of the Limited Liability Partnership Act, 2008 read with Second Schedule to the said Act containing provisions of conversion from existing firms into LLP¹.
2. In terms of Rule 18(2) (xvi) of LLP Rules- 2009, if the proposed name of LLP includes the words 'Chartered Accountant' or chartered Accountants, as the case may be, as part of the proposed name, the same shall be referred to the Institute of Chartered Accountants of India (ICAI) by the Registrar of LLP and it shall be allowed by the Registrar only if the Secretary, ICAI approves it.
3. If the proposed name of LLP of CA firm resemble with any other non-CA entity as per the naming Guidelines under LLP Act and its Rules, the proposed name of LLP of CA firms may include the word 'Chartered Accountant' or 'Chartered Accountants', as the case

¹ In this reference, the attention of the members is drawn on the General Circular No.40/2012 dated 17th December, 2012 (copy attached), issued by the Ministry of Corporate Affairs, Government of India advising all ROCs to ensure that in-principle approval/NOC of ICAI is to be obtained at the time of incorporation/Conversion into LLP.

may be in the name of the LLP itself and the Registrar, LLP may allow the same name, subject to compliance to Rule 18(2) (xvi) of LLP Rules as referred above.

4. For the purpose of registration of LLP with ICAI under regulation 190 of the Chartered Accountants Regulations, 1988, the partners of the firm shall apply in ICAI Form No. '117' and the ICAI Form No. '18' along with copy of name registration received from the Registrar of LLP and submit the same with the concerned Regional office of the ICAI. These Forms shall contain all details of the offices and other particulars as called for together with the signatures of all partners or authorized partner of the proposed LLP.
5. The names of the CA firms registered with the ICAI shall remain reserved for the partners as one of the options for LLP names subject to the provisions of LLP Act, Rules and Regulations framed there under².
6. The following guidelines relating to seniority and other criteria shall be followed for registration of LLP with ICAI.
 - (i) Where two similar or identical or nearly similar firm names (whether the partners of such firms are same or not) have been registered by ICAI, under the proposed LLP, only one such firm name shall be approved and remaining firm registered with ICAI, either desires to convert into LLP or not, a change in the firm name shall be required.

² In this reference, the attention of the members is also drawn on the General Circular No.45/2011 dated 8th July, 2011 (copy attached), issued by the Ministry of Corporate Affairs, Government of India regarding the name Availability Guidelines, 2011 to be kept in mind.

(ii) The name of the LLP may be like 'X & Co. LLP' or 'X & Associates LLP' and no other suffix shall be approved and registered by ICAI³.

(iii) The newly converted CA LLPs registered with ICAI shall be allowed to work only in terms of Section 2(2) of the Chartered Accountants Act, 1949 and the object of LLP to be incorporated in Form-2 and Form 17 of the LLP rules, 2009 or in LLP agreement, shall be in the nature of Professional Services allowed under Section 2(2) of the Chartered Accountants Act, 1949. LLP shall be subject to the same regulations, as if they were in partnership firm. Mere conversion into LLP does not give any privileges, which were not earlier with the CA firms.

(iv) Inter-se seniority among the firms shall be given to LLP as per existing policy of ICAI. In other words, LLPs shall carry the same seniority, as the firm shall otherwise have under the existing policy of ICAI. In case of merger of 2 LLPs, same rules as applicable to firms merging shall apply.

(v) The non converted firms shall also remain on the same position of seniority in relation to converted LLPs as the converted LLPs shall have the same inter-se seniority as the firms had earlier to conversion.

(vi) Wherever more than one partnership firms with all the partners desire to convert/ form only one LLP, in that case the name and FRN may be selected of only one of such firms for the purpose of registration with ICAI and;

(i) The other such firms shall stand dissolved.

(ii) Seniority shall be decided as per applicable rules of ICAI.

³ In this reference, the attention of the members is also drawn on the General Circular No.45/2011 dated 8th July, 2011 (copy attached), issued by the Ministry of Corporate Affairs, Government of India regarding the name Availability Guidelines, 2011 to be kept in mind.

7. These guidelines of conversion of CA firms into LLP shall also be applicable to the conversion of proprietary firm into LLP subject to the provisions of LLP Act, Rules and Regulations framed there under. The conversion of proprietary firm shall be by way of incorporation of new LLPs.
8. The registration number (with minimum 6 numbers) of LLP with ICAI, shall remain the same Firm Registration Number (FRN) allotted to the firm before the conversion by ICAI with the Regional Code like 'W' for Western, 'E' for Eastern, 'S' for Southern, 'N' for Northern and 'C' for Central Region as under:-

							Region Code
FRN	1	0	0	0	0	0	W
FRN	2	0	0	0	0	0	S
FRN	3	0	0	0	0	0	E
FRN	4	0	0	0	0	0	C
FRN	5	0	0	0	0	0	N

9. Introduction of LLP, shall not affect the existing regulations in force as regards the name allotment to chartered accountants firms.
10. In case there is a merger of a firm and conversion with LLP and vice-versa, seniority may be provided to the surviving entity as per policy as per [Annexure 'A'](#) attached herewith.
11. The provisions of CA Act, 1949, Chartered Accountants Regulations, 1988 and Code of Ethics issued by ICAI shall be applicable to all partners of the converted CA firms into LLP jointly and severally.
12. As per [General circular No. 9/2013 dated 30th April, 2013](#) issued by Ministry of Corporate Affairs, Government of India, wherever the existing partnership firm have been appointed as

statutory auditor of any company after following the due procedure under the Companies Act, 1956 and the said firm is converted into LLP after complying with the relevant provisions of the LLP Act 2008, then the same FRN will continue and the Board of Directors of the Company may take on record through resolution the conversion of the CA firm into LLP and the new LLP shall be deemed to be an Auditor of the said company for the said financial year in terms of Section 58(4) of the LLP Act, 2008.

(B) Constitution of separate LLPs

13. All members of ICAI in practice who want to constitute separate LLPs are required to follow the provisions of the Limited Liability Partnership Act, 2008 read with the Rules framed there under⁴.
14. In terms of Rule 18(2) (xvi) of LLP Rules- 2009, if the proposed name of LLP includes the words 'Chartered Accountant' or chartered Accountants, as the case may be, as part of the proposed name, the same shall be referred to the ICAI by Registrar of LLP and it shall be allowed by the Registrar only if the Secretary, ICAI approves it.
15. For the purpose of registration of LLP with ICAI under regulation 190 of the Chartered Accountants Regulations, 1988, the partners of the firm shall apply in ICAI Form No. '117' and the ICAI Form No. '18' along with copy of name registration received from the Registrar of LLP and submit the same with the concerned Regional office of the ICAI. These Forms shall contain all details of the offices and other particulars as called for together with the signatures of all partners or authorized partner of the proposed LLP.

⁴ In this reference, the attention of the members is also drawn on the General Circular No.45/2011 dated 8th July, 2011 (copy attached), issued by MCA.

16. The following guidelines relating to seniority and other criteria shall be followed for registration of LLP with ICAI.

(i) Inter-se seniority among the firms shall be given to LLP as per existing policy of ICAI. In other words, LLPs shall carry the same seniority, as the firms shall otherwise have under the existing policy of ICAI. In case of merger of two LLPs, same rules, as applicable to firms merging, shall apply.

(ii) The name of the LLP may be like ' X & Co. LLP' or ' X & Associates LLP' and no other suffix shall be approved and registered by ICAI.

(iii) The newly constituted CA LLPs registered with ICAI shall be allowed to work only in terms of Section 2(2) of the Chartered Accountants Act, 1949 and the object of LLP to be incorporated in Form-2 and Form 17 of the LLP rules, 2009 or in LLP agreement, shall be in the nature of Professional Services allowed under Section 2(2) of the Chartered Accountants Act, 1949. LLP shall be subject to the same regulation, like the partnership firms. Mere conversion into LLP does not give any privileges, which were not earlier with the CA firms.

17. These guidelines of conversion of CA firms into LLP shall also be applicable to the conversion of proprietary firm into LLP subject to the provisions of LLP Act, Rules and Regulations framed there under. The conversion of proprietary firm shall be by way of incorporation of new LLPs.

18. The registration number (with minimum 6 numbers) of LLP with ICAI, shall be like the Firm Registration Number being allotted to the firms by ICAI with the Regional Code like ' W' for Western, ' E' for Eastern, ' S' for Southern, ' N' for Northern and ' C' for Central Region.

19. Introduction of LLP, shall not affect the existing regulations in force as regards Name allotment to chartered accountants firms.
20. The provisions of CA Act, 1949, Chartered Accountants Regulations, 1988 and Code of Ethics issued by ICAI shall be applicable to all partners of the LLP jointly and severally.
21. In case of any dispute in respect of these guidelines, the same shall be referred to the committee of the Institute and the decision of that committee shall be final and binding on the members of the Institute.
22. For the purpose of any clarification regarding the approval and registration of proposed LLP with the ICAI, the requests can be sent at the following address:-
The Secretary
The Institute of Chartered Accountants of India
P.B No: 7100, "ICAI Bhavan", Indraprastha Marg
New Delhi – 110002
23. These Guidelines came into force w.e.f. 4th November, 2011.

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