

July 23, 2024

Ref.: ETTL/SEC./BSE / 22 /24-25

**The BSE Limited  
Corporate Relationship Department,  
P.J. Towers, Dalal Street,  
Mumbai - 400 001.**

**Sub.: Resignation of Statutory Auditors**

**Ref.: Intimation under Regulation 30 read with Para A of Part A of Schedule III  
of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015**

Dear Sir,

Pursuant to Regulation 30 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, we wish to inform that M/s GSA & Associates LLP, Chartered Accountants (FRN: 000257N), Statutory Auditors of the Company have tendered their resignation vide their letter dated July 23, 2024, informing their inability to continue as the Statutory Auditors of the Company.

The copy of the resignation letter dated July 23, 2024, as received from M/s GSA & Associates LLP, Chartered Accountants, is attached herewith.

Details with respect to resignation/ Change in Auditors of the Company as required under Regulation 30 read with Schedule III of the Listing regulations, with SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 are annexed herewith.

You are requested to take the above disclosures in your records.

Regards,  
*for* **ETT Limited**

**Sanjana Rani  
Compliance Officer**

**ETT LIMITED**

REGD. OFFICE 8/18, Basement, Kalkaji Extension, New Delhi - 110019 T: +91 9911089289  
E: ettsecretarial@gmail.com CIN : L22122DL1993PLC123728

**Annexure-1**

The details required under Regulation 30 of the SEBI (LODR) Regulations, 2015, read with SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 is given below:

**Resignation of M/s GSA & Associates LLP, Chartered Accountants (FRN: 000257N), Statutory Auditors of the Company:**

Sl. No.	Disclosure requirements	Details
1.	Name of the Company	ETT Limited
2.	Name of Auditor	M/s GSA & Associates LLP, Chartered Accountants (FRN: 000257N)
3.	Reason for change viz. <del>appointment, resignation, removal, death or otherwise</del>	Please refer to their letter dated July 23, 2024, attached herewith
4.	Date of <del>appointment/</del> cessation (as applicable)	July 23, 2024
5.	Brief Profile (in case of appointment)	Not Applicable
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable
7.	Letter of Resignation along with detailed reason for resignation	Enclosed herewith

RESIGNATION LETTER BY AUDITOR

Date:23/07/2024

To,  
The Board of Directors,  
ETT LIMITED  
Regd. Office: 8/18 Basement, Kalkaji Extension  
Kalkaji, South Delhi, New Delhi 110019

Subject: Resignation as Statutory Auditor of the Company

Dear Sir(s),

As you are aware, we were appointed as the statutory auditor of your company, pursuant to Board resolution dated 14.06.2024 to hold office till the conclusion of AGM to be held in the year 2024.

Please refer to our ongoing discussions in connection with our continuation as statutory auditor to the company. As discussed, we are resigning as statutory auditor due to our other commitments and other assignments; we are not able to continue the position of statutory auditor in the company. We have already discussed all the things related to such resignation with the management of the company.

Please accept our resignation with immediate effect.

As per Companies Act 2013 requirements, we shall be forwarding the copy of the ADT-3, as filed with ROC in due course.

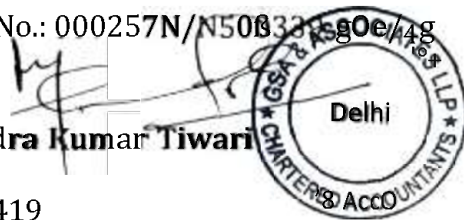
Please find the annexure A the information to be obtained by the company from the auditors for the resignation as required by SEBI circular CIR/CFD/CMD/114/2019 dated 18" October 2019.

Thanking You,  
Yours Sincerely,

FOR GSA & ASSOCIATES LLP  
Chartered accountants

Firm Regn. No.: 000257N/N50833/06/48

C.A. Manindra Kumar Tiwari  
Partner  
M. NO. 501419



Place: New Delhi  
Date: 23-07-2024

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

S. No.	Particular	
1.	Name of the listed entity/ material subsidiary:	<b>ETT LIMITED</b>
2.	Details of the statutory auditor: a. Name: b. Address: c. Phone number: d. Email:	<b>A) GSA &amp; ASSOCIATES LLP</b>  <b>B) 16, DDA Flats, Ground Floor, Panchsheel - Shivalik Mor, Near Malviya Nagar New Delhi— 110017.</b>  <b>C) +91-98103-34801, 011- 47633351, 011-61111215</b>  <b>D) mkt@gsa.net.in</b>
3.	Details of association with the listed entity/ material subsidiary: a. Date on which the statutory auditor was appointed: b. Date on which the term of the statutory auditor was scheduled to expire: c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	<b>14.06.2024</b>  <b>NA</b>  <b>NA</b>
4.	Detailed reasons for resignation:	<b>We are resigning as statutory auditor due to our other commitments and other assignments; we are not able to continue the position of statutory auditor in the company.</b>
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)	<b>NO</b>
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 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 NA 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	<b>NA</b>  <b>NA</b>  <b>NA</b>  <b>NA</b>

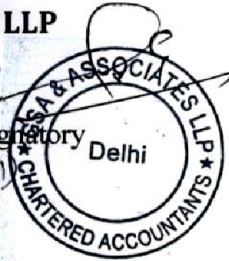
7.	Any other facts relevant to the resignation:	NOT APPLICABLE
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Declaration:

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 resignation of my firm.

**FOR GSA & ASSOCIATES LLP**

Signature of the authorized signatory  
(CA Maninder K Tiwari)



**Date: 23/07/2024**

**Place: New Delhi**

Encl: