

**NEHA BOTHRA & COMPANY**  
**Chartered Accountants**  
**10, Lord Sinha Road**  
**KOLKATA – 700071**  
**Phone No. 033 – 40679012 / 9903622295**

Date: 6<sup>th</sup> May, 2022

To,  
The Board of Directors  
**Gillanders Arbuthnot & Company Limited**  
C-4, Gillander House,  
Netaji Subhas Road  
**Kolkata-700001**

Dear Sir,

**Ref: Eligibility to be appointed as Branch Auditor of Engineering (MICCO) Division of your Company under the provisions of Companies Act, 2013 read with Companies (Audit & Auditors) Rules, 2014**

As required by the relevant provisions under the Companies Act, 2013, we hereby confirm that we are willing to be appointed as Branch Auditor of Engineering (MICCO) Division of your Company from the conclusion of the forthcoming 88<sup>th</sup> Annual General Meeting till the conclusion of the 93<sup>rd</sup> Annual General Meeting of the Company to be held in the calendar year 2027. We certify that the appointment shall be in accordance with all the conditions prescribed under the Companies Act, 2013 (the "Act") and with Companies (Audit & Auditors) Rules, 2014.

We further hereby certify that,

- 1) Our firm is eligible for appointment and is not disqualified for appointment under the Act, the Chartered Accountant Act, 1949 and rules and regulations made there under;
- 2) the proposed appointment is as per the term provided under the Act;
- 3) the proposed appointment is within the limits laid down by or under the authority of the Act;
- 4) No proceedings against our firm or any partner of the firm is pending with respect to professional matters of conduct.

Thanking you,  
Yours Faithfully

**For Neha Bothra & Co.**  
Chartered Accountants  
FRNo: 326938E

*N. Bothra*

(Neha Bothra)  
Partner  
Mem No. 067036

