



Best Agrolife Limited

CIN : L74110DL1992PLC116773

14th August, 2025

BSE Limited
25th Floor, P.J. Towers,
Dalal Street, Mumbai-400001

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G,
Bandra - Kurla Complex
Bandra (E), Mumbai-400051

SCRIP CODE: 539660
SCRIP ID: BESTAGRO

Sub: Resignation of Statutory Auditor of Material Subsidiary Company

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform that M/s. K Sumit & Co., Chartered Accountants have resigned as the Statutory Auditors of Material Subsidiary – Seedlings India Private Limited ("SIPL").

The copy of the resignation letter with Annexure A as received from M/s. K Sumit & Co., 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, SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024, are annexed herewith as Annexure A.

Submitted for your information and record.

Thanking You,

Yours Faithfully,

For Best Agrolife Limited

Astha Wahi

Astha Wahi
CS & Compliance Officer



Details with respect to change in Auditors of the Company as required under Regulation 30 and read with Schedule III of the Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024

Sr. No.	Particulars	Details
1.	Name of Material Subsidiary	Seedlings India Private Limited
2.	Name of Statutory Auditor	K. Sumit & Co.
3.	Reason for change viz., appointment, resignation, removal, death or otherwise	Request for revision of audit fees to a mutually acceptable level could not be agreed upon.
4.	Date of Cessation	August 14, 2025
5.	Brief Profile	Not applicable
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable





K SUMIT & CO.

Chartered Accountants

Office: House No. 292/4, Street No. 1, Friends Colony, Line Par, Near Radhey
Farm House, Bahadurgarh-124507

Email: ksumitandco@gmail.com | Contact No. 9899128184

14th August, 2025

To,

Seedlings India Private Limited

B-4, First Floor, Bhagwan Dass Nagar,
East Punjabi Bagh, West Delhi-110026

Dear Sir,

Sub: Resignation from the Post of Statutory Auditors

We, K Sumit & Co., statutory auditors of Seedlings India Private Limited, hereby tender our resignation from the position of Statutory Auditors, with immediate effect, in accordance with the provisions of Section 140 of the Companies Act, 2013.

The reason for our resignation is the non-revision of audit fees despite repeated requests and discussions, which has made it unviable for us to continue discharging our professional responsibilities in an efficient and quality-driven manner.

We thank the management and Board for the opportunity and cooperation extended to us during our tenure.

Kindly arrange to file the necessary Form ADT-3 with the Registrar of Companies (ROC) to give effect to our resignation.

Yours sincerely,

For K Sumit & Co.

Chartered Accountants

FRN : 036229N

Sumit Kumar

Proprietor

Membership No. 537894

Acknowledged and agreed:

For Seedlings India Private Limited

(Authorised Signatory)

Date: 14/08/25





K SUMIT & CO.

Chartered Accountants

Office: House No. 292/4, Street No. 1, Friends Colony, Line Par,
Near Radhey Farm House, Bahadurgarh-124507
Email: ksumitandco@gmail.com | Contact No. 9899128184

Annexure A

Sr. No.	Particulars	Details
1.	Name of the listed entity/ material subsidiary	Seedlings India Private Limited
2.	Details of the statutory auditor	K. Sumit & Co.
a.	Name	H No. 292/4, Street No. 1, Friends Colony, Line Par, Near Radhey Farm House, Bahadurgarh-124507
b.	Address	
c.	Phone number	9899128184
d.	Email	Ksumitandco@gmail.com
3.	Details of association with the listed entity/ material subsidiary	
a.	Date on which the statutory auditor was appointed	30/09/2022
b.	Date on which the term of the statutory auditor was scheduled to expire	31/03/2027
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 quarter ended 30 th June, 2025 dated 7 th August, 2025
4.	Detailed reasons for resignation	Request for revision of audit fees to a mutually acceptable level could not be agreed upon.
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)	Not applicable
6.	In case the information requested by the auditor was not provided, then following shall be disclosed	Not applicable
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 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	Not applicable

Declaration

1. I/ We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. I/ We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

Signature of the authorized signatory

Date: 14th August, 2025

