

MANI & CO.
Cost Accountants

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M/s Riga Sugar Co. Ltd,
14, N S Road,
Kolkata- 700001

August 1, 2020

Dear Sirs,

We hereby certify that our appointment as Cost Auditors for the Audit of Cost Records maintained by the Company for the year ended 31st March 2021 will be in accordance and within the limits specified in clause (g) of Sub-Section (3) of Section 141 of The Companies Act 2013.

We hereby further certify that our Firm is eligible for appointment as Cost Auditors for the year ended 31st March 2021 within the meaning of Sub Section (1) of Section 141 of The Companies Act 2013 read with Sub Section (5) of Section 148 of The Companies Act 2013. The Registration No. allotted by ICAI to our firm is 000004.

We further certify that our appointment as Cost Auditors for the year ended 31st March 2021 will be free from any Disqualifications as specified in Subsection (3) of Section 141 of The Companies Act 2013 read with Sub Section (5) of Section 148 of The Companies Act 2013.

We hereby confirm that all the partners hold valid Certificate of Practice issued by the Institute of Cost Accountants of India and are in whole time practice.

We hereby certify that we are an independent firm of Cost Accountants and are at arm's length relationship with your Company.

We also confirm that there are no orders or proceedings which are pending against our firm or any of our Partners relating to professional matters of conduct before the Institute of Cost Accountants of India or any competent authority or any court.

Yours faithfully

For Mani & Co., Cost Accountants



(Dipendu Chakravarty)
Partner

