



P C N & ASSOCIATES

CHARTERED ACCOUNTANTS
No. 6-3-667/4, Flat No. 202,
Sirimalle Towers, Punjagutta,
Hyderabad - 500 082. TG, INDIA.

Tel. : (91-40) 3501 1820
E-mail : pcnassociates@yahoo.com

Dated: 21-05-2024

To,
The **Board of Directors**,
M/s. Cubex Tubings Limited.
1-7-27 TO 34, 2ND FLOOR, SHYAM TOWERS,
S.D. ROAD, SECUNDERABAD - 500 003 TELANGANA, INDIA.

Dear Sir,

Sub: Resignation as the Statutory Auditors of CUBEX TUBINGS LIMITED.

We herewith submitting our resignation as Statutory Auditors of CUBEX TUBINGS LIMITED under Companies Act, 2013 with immediate effect, from FY 2024-25 onwards, for the reasons mentioned in the annexure towards your consideration.

You are requested to take the resignation on record and arrange to file necessary information / forms with the Registrar of Companies and the Stock Exchanges where the shares of the Company are listed.

Kindly acknowledge the receipt.

Thanking you,

Yours faithfully,

For P C N & Associates.

Chartered Accountants

FRN: 016016S




Sridhar Andhavarapu

Partner

M.No. 213830

ANNEXURE TO RESIGNATION LETTER

1.	Name of the listed entity:	CUBEX TUBINGS LIMITED
2.	Details of the statutory auditor: Name: Address: Phone number: Email:	P C N & Associates., Chartered Accountants No. 6-3-667/4, Flat No. 202, Sirimalle Towers, Punjagutta, HYDERABAD - 500 082. INDIA . +91 9121087605 pcnassociatesaudit@gmail.com
3.	a)Details of association with the listed entity /material subsidiary: b)Date on which the statutory auditor was appointed: c) Date on which the term of the statutory auditor was scheduled to expire: d) Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	a) NA b) Appointed in 44 th Annual General Meeting of the Company held on July 15, 2023 c) Annual General Meeting to be held in 2028 for the year ended 31.03.2028 d) We conducted the Statutory Audit on the financial statements of the company for the year ended 31st March, 2024 and issued Independent Auditor's Report dated 20 th May, 2024 thereon.
4.	Detailed reasons for resignation:	In pursuant to the order issued by NFRA, order dated 26.04.2024 and NFRA order No- 014/2024, in the matter of P C N & Associates and K. Gopala Krishna under section 132(4) of Companies Act, 2013.
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)	NA
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-limitation or circumstances beyond the control	a) NA

	<p>of the management.</p> <p>b) Whether the lack of information would have significant impact on the statements/results.</p> <p>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)</p> <p>d) Whether the lack of information was prevalent in the previous financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.</p>	<p>b) None</p> <p>c) NA</p> <p>d) NA</p>
7	Any other facts relevant to the resignation:	None

Declaration

We hereby confirm that the information given in this letter and its attachments is correct and complete.

We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

For P C N & Associates.

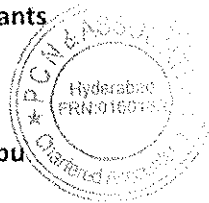
Chartered Accountants

FRN: 016016S

Sridhar
Sridhar Andhavarapu

Partner

M.No. 213830



Place: Hyderabad

Date: 21-05-2024.