



**SKY**  
**GOLD & DIAMONDS**  
— MAKE IN BHARAT , FOR THE WORLD —

Date: 8<sup>th</sup> May 2026

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai 400001

To,  
National Stock Exchange of India Limited,  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra-Kurla Complex, Bandra (East),  
Mumbai 400051

**Scrip Code: 541967**

**Trading Symbol: SKYGOLD**

**Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")**

**Ref: Regulation 30(2) read with Part A, Para A, Sub Clause 7, 7A of Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025 CFD-POD2/1/3762/2026 dated January 30, 2026 ("SEBI Master Circular")**

Dear Sir/Madam,

We wish to inform you that M/s V J Shah & Co., Chartered Accountants (Firm Registration No. 109823W), vide their resignation letters dated 8th May, 2026, have resigned as the Statutory Auditors of the Company, its wholly owned subsidiary, Speed Bangle Private Limited ("**SBPL**"), and its wholly owned material subsidiaries, namely, Starmangalsutra Private Limited ("**SPL**") and Sparkling Chains Private Limited ("**SCPL**"), with effect from 8th May, 2026.

The Company shall take necessary steps to appoint a new Statutory Auditor to fill the casual vacancy caused due to resignation of M/s V J Shah & Co., Chartered Accountants, and the same will be intimated to the Stock Exchange in due course.

The details as required in terms of regulation 30 read with Schedule III of the SEBI Listing regulations and SEBI Master Circular for the aforesaid resignations together with the copies of the resignation letters as received from M/s V J Shah & Co., Chartered Accountants, are enclosed herewith as **Annexure I**.

You are requested to take the above cited information on your records.

**For Sky Gold and Diamonds Limited,**  
*(Formerly known as Sky Gold Limited)*

**Mangesh Chauhan**  
**Managing Director**  
**DIN: 02138048**  
**Place: Navi Mumbai**  
**Encl.: As above.**

**Annexure I**

**Details required in terms of regulation 30 read with Schedule III of the SEBI Listing regulations and SEBI Master Circular No. HO/49/14/14(7)2025 CFD-POD2/I/3762/2026 dated January 30, 2026:**

**i. Resignation of the Statutory Auditors of the Company, SPL, SCPL and SBPL:**

Sr. No.	Particulars	Details	Details	Details	Details
1	Name of the Company	Sky Gold and Diamonds Limited	Starmangalsutra Private Limited	Sparkling Chains Private Limited	Speed Bangle Private Limited
2	Name of the Auditor	M/s. V J Shah & Co.	M/s. V J Shah & Co.	M/s. V J Shah & Co.	M/s. V J Shah & Co.
3	Reason for Change viz. resignation	As stated in the resignation letters enclosed herewith.	As stated in the resignation letters enclosed herewith.	As stated in the resignation letters enclosed herewith.	As stated in the resignation letters enclosed herewith.
4	Effective date of Resignation	8 <sup>th</sup> May, 2026	8 <sup>th</sup> May, 2026	8 <sup>th</sup> May, 2026	8 <sup>th</sup> May, 2026
5	Brief Profile	Not Applicable	Not Applicable	Not Applicable	Not Applicable
6	Disclosure of relationships with directors (in case of appointment of a director)	Not Applicable	Not Applicable	Not Applicable	Not Applicable



Date: May 8, 2026

To,  
The Board of Directors  
**SKY GOLD AND DIAMONDS LIMITED**  
(Formerly known as SKY GOLD LIMITED)  
Plot No. D-222/2 TTC Industrial Area,  
MIDC Shirvane, Navi Mumbai – 400706

**Sub: Resignation as statutory auditors of Sky Gold and Diamonds Limited  
(formerly known as Sky Gold Limited)**

Dear Sirs/Madam,

We refer to our re-appointment as a Statutory Auditors of Sky Gold and Diamonds Limited (formerly known as Sky Gold Limited) (“the Company”) pursuant to the shareholders resolution passed in the 17<sup>th</sup> Annual General Meeting dated September 27<sup>th</sup>, 2025, to hold office for a term of 5 years.

Based on our discussion and agreed with the Management, we express our inability to continue as Statutory Auditors of the Company considering the material and significant increase in the scope of the statutory audit arising from the Company's further acquisition of two additional subsidiaries including foreign subsidiary, subsequent to our re-appointment which has substantially enlarged the consolidated group structure. However, we will issue our audit reports on the standalone and consolidated financial results for quarter and year ended March 31, 2026 as well as the financial statements of the company for the year ended March 31, 2026, in compliance with paragraph 6.1 of section V-D of chapter V of the Master Circular dated July 11, 2023, as subsequently updated on January 30, 2026. We have not commenced statutory audit of the company as at and for the year ending 31<sup>st</sup> March 2027.

In view of the above, please accept our resignation w.e.f. the closure of business hours on May 8, 2026. Further as per the requirements of the Company Act, 2013, we shall be forwarding the copy of Form ADT-3 as filed with the Registrar of Companies, in due course.

We place on record our sincere gratitude for the cooperation and support of the Management and staff of the Company during our professional association. We confirm that this resignation is not on account of any disagreement with the management or Board on any matter of accounting, financial reporting, or disclosures; there is no concern regarding the integrity of the Company's financial records; and we have not been denied access to any information requisite for the audit. There is no other material reason for our resignation beyond what is stated herein.

Please find attached, as Annexure A, the information required to be obtained by the Company from the auditors of listed entities in connection with resignation, in accordance with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated July 11, 2023, as subsequently updated on January 30, 2026.

For **VJ Shah & Co**  
Chartered Accountants  
Firm Registration No.: **109823W**

**Nirav M Malde**  
Partner  
Membership No. **152425**



**Annexure A**
**Information to be obtained from the statutory auditor upon resignation as per SEBI circular no. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026**

Sr. No.	Particular	Details
1	Name of the listed entity	Sky Gold and Diamonds Limited (formerly known as Sky Gold Limited)
2	Details of the statutory auditor a. Name b. Address c. Phone number d. Email	a. V J Shah & Co b. 4 <sup>th</sup> Floor, 'K' Building, 24, Walchand Hirachand Marg, Ballard Estate, Near GPO, CST, Mumbai 400001 c. 022- 22666363 / 40966263 d. info@vjshahco.com
3	Details of association with the listed entity 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.	a. Appointed at the 17 <sup>th</sup> Annual General Meeting held on September 27, 2025, for their second term of 5 (Five) year from the conclusion 17 <sup>th</sup> AGM till the conclusion of 22 <sup>nd</sup> AGM to be held in calendar year 2030  b. On the conclusion of the 22 <sup>nd</sup> AGM (after completion of the statutory audit for the financial year ending March 31, 2030)  c. Limited Review Report for quarter ended 31 <sup>st</sup> December 2025 dated 9 <sup>th</sup> Feb 2026. However, we will issue our audit reports on the standalone and consolidated financial results for the quarter and year ended March 31, 2026 as well as the financial statements of the company for the year ended March 31, 2026 in compliance with paragraph 6.1 of section V-D of chapter V of the Master Circular dated July 11, 2023.
4	Detailed reasons for resignation	Please refer our resignation letter dated May 8, 2026
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: 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.	Not Applicable  Not Applicable

	<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 reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.</p>	<p>Not Applicable</p> <p>Not Applicable</p>
7	Any other facts relevant to the resignation	None

**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 the resignation of our firm.

For **VJ Shah & Co**  
Chartered Accountants  
Firm Registration No.: **109823W**



**Nirav M Malde**  
**Partner**  
**Membership No. 152425**



Date: May 8, 2026  
Place: Mumbai



Date: May 8, 2026

**To,**  
The Board of Directors  
**STARMANGALSUTRA PRIVATE LIMITED**  
3rd and 4th Floor, Plot No. Gen 34, TTC,  
MIDC Mahape Taluke, Thane,  
Maharashtra, India, 400710.

**Sub: Resignation as Statutory Auditors of Starmangalsutra Private Limited, a Material Subsidiary of Sky Gold and Diamonds Limited**

Dear Sirs/Madam,

We refer to our re-appointment as a Statutory Auditors of Starmangalsutra Private Limited ("the Company") pursuant to the shareholders resolution passed in the 1<sup>st</sup> Annual General Meeting dated September 27<sup>th</sup>, 2025, to hold office for a term of 5 years.


We wish to inform the board that we have, by a separate communication dated 8<sup>th</sup> May 2026, tendered our resignation as Statutory Auditors of Sky Gold and Diamonds Limited, the holding company, for the reason as mentioned in the resignation letter of the holding company. Consequently, the management of the company intends to align the statutory auditors of all its subsidiaries, including the Company, with the incoming Statutory Auditors of the holding company. This alignment is being undertaken in the interest of consistency, integrity, and efficiency of the group-level consolidated audit process.

In view of this, we are tendering our resignation as the statutory auditor of the company with immediate effect. However, we will complete the audit of financial statement of the company for the year ended 31<sup>st</sup> March 2026 and issue our audit reports on the standalone and consolidated financial results for quarter and year ended March 31, 2026 as well as the financial statements of the company for the year ended March 31, 2026. We have not commenced statutory audit of the company as at and for the year ending 31<sup>st</sup> March 2027.

We place on record our sincere gratitude for the cooperation and support of the Management and staff of the Company during our professional association. We confirm that this resignation is not on account of any disagreement with the management or Board on any matter of accounting, financial reporting, or disclosures; there is no concern regarding the integrity of the Company's financial records; and we have not been denied access to any information requisite for the audit. There is no other material reason for our resignation beyond what is stated herein.

Please find attached, as Annexure A, the information required to be obtained by the Company from the auditors of listed entities and their material subsidiaries in connection with resignation, in accordance with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated July 11, 2023, as subsequently updated on January 30, 2026.

For **VJ Shah & Co**  
Chartered Accountants  
Firm Registration No.: **109823W**

  
**Nirav M Malde**  
**Partner**  
**Membership No. 152425**



**Annexure A**
**Information to be obtained from the statutory auditor upon resignation as per SEBI circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026**


Sr. No.	Particular	Details
1	Name of the listed entity	Starmangalsutra Private Limited
2	Details of the statutory auditor a. Name b. Address c. Phone number d. Email	a. V J Shah & Co b. 4 <sup>th</sup> Floor, 'K' Building, 24, Walchand Hirachand Marg, Ballard Estate, Near GPO, CST, Mumbai 400001 c. 022- 22666363 / 40966263 d. <a href="mailto:info@vjshahco.com">info@vjshahco.com</a>
3	Details of association with the listed entity 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.	a. Appointed at the 1 <sup>st</sup> Annual General Meeting held on September 27, 2025, for term of 5 (Five) year from the conclusion 1 <sup>st</sup> AGM till the conclusion of 6 <sup>th</sup> AGM to be held in calendar year 2030  b. On the conclusion of the 6 <sup>th</sup> AGM (after completion of the statutory audit for the financial year ending March 31, 2030)  c. Limited Review Report for quarter ended 31st December 2025 dated 9th Feb 2026. However, we will issue our audit reports on the standalone and consolidated financial results for the quarter and year ended March 31, 2026 as well as the financial statements of the company for the year ended March 31, 2026.
4	Detailed reasons for resignation	Please refer our resignation letter dated May 8, 2026
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: 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 purposes of audit/limited review as laid down in SA 705 (Revised)	Not Applicable  Not Applicable  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	None

**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 the resignation of our firm.

For **V J Shah & Co**  
Chartered Accountants  
Firm Registration No.: **109823W**

  
**Nirav M Malde**  
**Partner**  
**Membership No. 152425**



Date: May 8, 2026  
Place: Mumbai



Date: May 8, 2026

To,  
The Board of Directors  
**SPARKLING CHAINS PRIVATE LIMITED**  
1st and 2nd Floor, Plot No. Gen 34, TTC,  
MIDC Mahape Taluke, Thane,  
Maharashtra, India, 400710.

**Sub: Resignation as statutory auditors of Sparkling Chains Private Limited, a Material Subsidiary of Sky Gold and Diamonds Limited**

Dear Sirs/Madam,

We refer to our re-appointment as a Statutory Auditors of Sparkling Chains Private Limited (“the Company”) pursuant to the shareholders resolution passed in the 1<sup>st</sup> Annual General Meeting dated September 27<sup>th</sup>, 2025, to hold office for a term of 5 years.

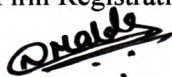
We wish to inform the board that we have, by a separate communication dated 8<sup>th</sup> May 2026, tendered our resignation as Statutory Auditors of Sky Gold and Diamonds Limited, the holding company, for the reason as mentioned in the resignation letter of the holding company. Consequently, the management of the company intends to align the statutory auditors of all its subsidiaries, including the Company, with the incoming Statutory Auditors of the holding company. This alignment is being undertaken in the interest of consistency, integrity, and efficiency of the group-level consolidated audit process.

In view of this, we are tendering our resignation as the statutory auditor of the company with immediate effect. However, we will complete the audit of financial statement of the company for the year ended 31<sup>st</sup> March 2026 and issue our audit reports on the financial results for quarter and year ended March 31, 2026 as well as the financial statements of the company for the year ended March 31, 2026. We have not commenced statutory audit of the company as at and for the year ending 31<sup>st</sup> March 2027.

We place on record our sincere gratitude for the cooperation and support of the Management and staff of the Company during our professional association. We confirm that this resignation is not on account of any disagreement with the management or Board on any matter of accounting, financial reporting, or disclosures; there is no concern regarding the integrity of the Company's financial records; and we have not been denied access to any information requisite for the audit. There is no other material reason for our resignation beyond what is stated herein.

Please find attached, as Annexure A, the information required to be obtained by the Company from the auditors of listed entities and their material subsidiaries in connection with resignation, in accordance with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated July 11, 2023, as subsequently updated on January 30, 2026.

For **VJ Shah & Co**  
Chartered Accountants  
Firm Registration No.: **109823W**

  
**Nirav M Malde**  
Partner  
Membership No. **152425**



**Annexure A**

**Information to be obtained from the statutory auditor upon resignation as per SEBI circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026**

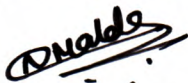
Sr. No.	Particular	Details
1	Name of the listed entity	Sparkling Chains Private Limited
2	Details of the statutory auditor a. Name b. Address c. Phone number d. Email	a. V J Shah & Co b. 4 <sup>th</sup> Floor, 'K' Building, 24, Walchand Hirachand Marg, Ballard Estate, Near GPO, CST, Mumbai 400001 c. 022- 22666363 / 40966263 d. <a href="mailto:info@vjshahco.com">info@vjshahco.com</a>
3	Details of association with the listed entity 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.	a. Appointed at the 1 <sup>st</sup> Annual General Meeting held on September 27, 2025, for term of 5 (Five) year from the conclusion 1 <sup>st</sup> AGM till the conclusion of 6 <sup>th</sup> AGM to be held in calendar year 2030  b. On the conclusion of the 6 <sup>th</sup> AGM (after completion of the statutory audit for the financial year ending March 31, 2030)  c. Limited Review Report for quarter ended 31st December 2025 dated 9th Feb 2026. However, we will issue our audit reports on the financial results for the quarter and year ended March 31, 2026 as well as the financial statements of the company for the year ended March 31, 2026.
4	Detailed reasons for resignation	Please refer our resignation letter dated May 8, 2026
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: 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.	Not Applicable  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) 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  Not Applicable
7	Any other facts relevant to the resignation	None

**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 the resignation of our firm.

For **V J Shah & Co**  
Chartered Accountants  
Firm Registration No.: **109823W**

  
**Nirav M Malde**  
Partner  
Membership No. **152425**



Date: May 8, 2026  
Place: Mumbai



**V J SHAH & CO**  
CHARTERED ACCOUNTANTS

4th Floor, 'K' Building, 24, Walchand Hirachand Marg,  
Ballard Estate, Near GPO, CST, Mumbai 400001 India  
• 022 40966263 • 022 22666363  
• info@vjshahco.com • www.vjshahco.com

Date: May 8, 2026

To,  
The Board of Directors  
**SPEED BANGLE PRIATE LIMITED**  
**(FORMERLY KNOWN AS GANNA N GOLD PRIVATE LIMITED)**  
Plot No D-12/9 MIDC TTC,  
Industrial Area, Turbhe, Navi Mumbai,  
Thane, Maharashtra, India, 400705.

**Sub: Resignation as statutory auditors of Speed Bangle Priate Limited**  
**(Formerly known as Ganna N Gold Private Limited)**

Dear Sirs/Madam,

We refer to our appointment as a Statutory Auditors of Speed Bangle Private Limited (formerly known as Ganna N Gold Private Limited) ("the Company") pursuant to the shareholders resolution passed in the 5<sup>th</sup> Annual General Meeting dated September 30<sup>th</sup>, 2025, to hold office for a term of 5 years.

We wish to inform the board that we have, by a separate communication dated 8<sup>th</sup> May 2026, tendered our resignation as Statutory Auditors of Sky Gold and Diamonds Limited, the holding company, for the reason as mentioned in the resignation letter of the holding company. Consequently, the management of the company intends to align the statutory auditors of all its subsidiaries, including the Company, with the incoming Statutory Auditors of the holding company. This alignment is being undertaken in the interest of consistency, integrity, and efficiency of the group-level consolidated audit process.

In view of this, we are tendering our resignation as the statutory auditor of the company with immediate effect. However, we will complete the audit of financial statement of the company for the year ended 31<sup>st</sup> March 2026 and issue our audit reports on the financial results for quarter and year ended March 31, 2026 as well as the financial statements of the company for the year ended March 31, 2026. We have not commenced statutory audit of the company as at and for the year ending 31<sup>st</sup> March 2027.

We place on record our sincere gratitude for the cooperation and support of the Management and staff of the Company during our professional association. We confirm that this resignation is not on account of any disagreement with the management or Board on any matter of accounting, financial reporting, or disclosures; there is no concern regarding the integrity of the Company's financial records; and we have not been denied access to any information requisite for the audit. There is no other material reason for our resignation beyond what is stated herein.

Please find attached, as Annexure A, the information required to be obtained by the Company from the auditors of listed entities and their material subsidiaries in connection with resignation, in accordance with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated July 11, 2023, as subsequently updated on January 30, 2026.

For VJ Shah & Co  
Chartered Accountants  
Firm Registration No.: 109823W

  
Nirav M Malde  
Partner  
Membership No. 152425



**Annexure A**

**Information to be obtained from the statutory auditor upon resignation as per SEBI circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026**

Sr. No.	Particular	Details
1	Name of the listed entity	Speed Bangle Private Limited (formerly known as Ganna N Gold Private Limited)
2	Details of the statutory auditor a. Name b. Address c. Phone number d. Email	a. V J Shah & Co b. 4 <sup>th</sup> Floor, 'K' Building, 24, Walchand Hirachand Marg, Ballard Estate, Near GPO, CST, Mumbai 400001 c. 022- 22666363 / 40966263 d. <a href="mailto:info@vjshahco.com">info@vjshahco.com</a>
3	Details of association with the listed entity 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.	a. Appointed at the 5 <sup>th</sup> Annual General Meeting held on September 30, 2025, for term of 5 (Five) year from the conclusion 6 <sup>th</sup> AGM till the conclusion of 10 <sup>th</sup> AGM to be held in calendar year 2030.  b. On the conclusion of the 10 <sup>th</sup> AGM (after completion of the statutory audit for the financial year ending March 31, 2030)  c. Limited Review Report for quarter ended 31st December 2025 dated 9th Feb 2026. However, we will issue our audit reports on the financial results for the quarter and year ended March 31, 2026 as well as the financial statements of the company for the year ended March 31, 2026.
4	Detailed reasons for resignation	Please refer our resignation letter dated May 8, 2026
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: 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.	Not Applicable  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) 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  Not Applicable
7	Any other facts relevant to the resignation	None

**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 the resignation of our firm.

For **V J Shah & Co**  
Chartered Accountants  
Firm Registration No.: **109823W**



**Nirav M Malde**  
**Partner**  
**Membership No. 152425**



Date: May 8, 2026  
Place: Mumbai