



Ref: K/2026-2027/19

To
Corporate Relationship Department
BSE Limited Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001
Scrip Code: 539014
ISIN: INE059Q01014

Date: 29.08.2026

Trading Symbol: KALPACOMME

SUBJECT: Intimation for Resignation of Statutory Auditor of the Company under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In compliance with the provision of Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirement 2015) read with Clause 7 A of Para A of Part A of Schedule III of the Listing Regulation as amended thereto, we hereby inform you that:

1. The resignation of **M/s SGR & Associates LLP** Chartered Accountants, Firm Registration No. 022767N, from the office of Statutory Auditor of the Company with effect from 29th day of August, 2026, due to pre-occupation with other professional assignments and commitments. **M/s SGR & Associates LLP** has confirmed that there are no material reasons for his resignation other than mentioned in her resignation letter.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as **Annexure – I**.

This is for your information and records.

Thanking You

**For and behalf of
Kalpa Commercial Limited**

**Ishant Malhotra
Managing Director
DIN: 06459062**

KALPA COMMERCIAL LIMITED

CIN: L74899DL1985PLC022778

Regd. Office: 1st Floor, 984, Pocket C, IFC Ghazipur, Delhi - 110 096 IN

E-Mail ID: infokalpa2@gmail.com Website: www.kalpacommercialltd.com Contact No. 011 65260012

RESIGNATION OF M/S SGR & ASSOCIATES LLP

Disclosure with respect to resignation/ Change in Auditors of the company pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with Para A of Part A of Schedule III and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024)

SN	Particulars	Remarks
1.	Name of the listed entity:	Kalpa Commercial Limited
2.	Details of the Statutory Auditor:	
	a) Name	M/s SGR & Associates LLP
	b) Address	B-307, Manav Apartments, Sector 9 , Rohini, New Delhi 110085
3.	Details of association with the listed entity:	
	a) Date on which the statutory auditor was appointed	39 th Annual General Meeting of the Company held on 29.09.2023
	b) Date on which the term of the statutory auditor was scheduled to expire	Conclusion of 44th Annual General Meeting of the Company to be scheduled held in Financial year 2028.
	c) Prior to resignation, the latest audit report/limited review report submitted by the auditor and of its submission.	Independent Auditor Report (Limited Review Report) on the Financial Results for the quarter ended 30.06.2026 and Submitted with Stock Exchange dated on 10.08.2026.
4.	Detailed reasons for resignation:	Due to pre-occupation with other professional assignments and commitments , we are unable to devote the requisite time and attention to the audit engagement as required. Accordingly, we hereby tender our resignation from the office of Statutory Auditors of the Company with effect from 29-08-2026.
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):	NONE
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.	Not Applicable
	b) Whether the lack of information would have significant impact on the financial statements/results.	Not Applicable

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	(c) Whether the auditor has performed alternative procedure 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
8.	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation of M/s SGR & Associates LLP, Chartered Accountants (FRN No. 022767N)
9.	Letter Of Resignation Along With Detailed Reason For Resignation	Enclosed herewith as Annexure 1.1
10.	Effective Date of Resignation	29 th August, 2026
11.	Brief Profile	NA
12.	Disclosure of Relationships between Director	NA

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To
The Board of Directors
Kalpa Commercial Limited
First Floor, 984 Pocket C, IFC Ghazipur Paper Market,
East Delhi, India, 110096

Date: 28-08-2026

Subject: Resignation from the Office of Statutory Auditors

Dear Sir/Madam,

We, M/s SGR & Associates LLP, Chartered Accountants, Firm Registration No. 022767N, were appointed as the Statutory Auditors of Kalpa Commercial Limited in accordance with the provisions of the Companies Act, 2013.

Due to pre-occupation with other professional assignments and commitments, we are unable to devote the requisite time and attention to the audit engagement as required. Accordingly, we hereby tender our resignation from the office of Statutory Auditors of the Company with effect from 29-08-2026.

We confirm that there are no other material reasons other than those stated above for our resignation.

We thank the Board of Directors and the management of the Company for the cooperation and support extended to us during our tenure as Statutory Auditors.

Brief details required to be furnished pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is attached as per **Annexure A**.

We request the Company to take note of our resignation and complete the necessary statutory and regulatory compliances, including the requisite disclosures to the Stock Exchanges and filings with the Registrar of Companies, including the filling of ADT -3 form as applicable.

Kindly acknowledge receipt of this resignation letter.

Thanking You.

Yours faithfully,

For SGR & Associates
Chartered Accountants
FRN 022767N

Sanjeev Kumar
Partner
M. No. 507365



Place: Delhi

**Annexure – A****Information to be obtained from the Statutory Auditor upon Resignation**

(Pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with Para A of Part A of Schedule III and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024)

SN	Particulars	Remarks
1.	Name of the listed entity:	Kalpa Commercial Limited
2.	Details of the Statutory Auditor:	
	a) Name	M/s SGR & Associates LLP
	b) Address	B-307, Manav Apartments, Sector 9 , Rohini, New Delhi 110085
3.	Details of association with the listed entity:	
	a) Date on which the statutory auditor was appointed	39 th Annual General Meeting of the Company held on 29.09.2023
	b) Date on which the term of the statutory auditor was scheduled to expire	Conclusion of 44th Annual General Meeting of the Company to be scheduled held in Financial year 2028.
	c) Prior to resignation, the latest audit report/limited review report submitted by the auditor and of its submission.	Independent Auditor Report (Limited Review Report) on the Financial Results for the quarter ended 30.06.2026 and Submitted with Stock Exchange dated on 10.08.2026.
4.	Detailed reasons for resignation:	Due to pre-occupation with other professional assignments and commitments, we are unable to devote the requisite time and attention to the audit engagement as required. Accordingly, we hereby tender our resignation from the office of Statutory Auditors of the Company with effect from 29-08-2026.
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):	NONE
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.	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 procedure to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	Not Applicable





SGR & ASSOCIATES LLP

Chartered Accountants

Regd. Off.: B-307, Manav Apartments, Sector-9, Rohini, New Delhi-110085

	(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. 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 reasons other than those provided above for resignation of my firm.

For SGR & Associates
Chartered Accountants
FRN 022767N

Sanjeev Kumar
Partner
M. No. 507365



Place: Delhi