

7th August, 2026

BSE Limited
Listing Dept. / Dept. of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

National Stock Exchange of India Ltd.
Listing Dept., Exchange Plaza, 5th Floor,
Plot No. C/1, G. Block, Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051.

Security Code : 539301
Security ID : ARVSMART

Symbol : ARVSMART

Dear Sir / Madam,

Sub: Intimation - Resignation of Statutory Auditors of the Company.

Pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("SEBI LODR Regulations") and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 11th July, 2023 and last updated on 30th January, 2026 ("SEBI Master Circular"), we hereby inform you that M/s. S R B C & Co LLP (ICAI Firm Registration Number: 324982E/E300003) have tendered the resignation as the Statutory Auditors of the Company vide its letter dated 7th August, 2026.

The Company had appointed M/s. S R B C & Co LLP as the Statutory Auditors at the 14th Annual General Meeting ("AGM") held on 12th August, 2022 to hold office upto the conclusion of the 19th AGM to be held in the year 2027. M/s. S R B C & Co LLP have completed the audit of financial statements of the Company for the last 10 (ten) consecutive years i.e. from 2016-17 to 2025-26. They believe that maximum permissible terms prescribed Section 139(2) of the Companies Act, 2013 read with Rule 6 of the Companies (Audit and Auditors) Rules, 2014 is completed and hence they have expressed their inability to continue as the Statutory Auditors of the Company and tendered their resignation with effect from today.

We hereby further inform you that Audit Committee and Board of Directors of the Company at their respective meetings held today have taken on record the resignation letter dated 7th August, 2026 of M/s. S R B C & Co LLP attached as Annexure - I.

The details as required under Regulation 30 read with Schedule III of the SEBI LODR Regulations and SEBI Master Circular are annexed as Annexure – II.

Please take the same on your record.

Thanking you,

Yours faithfully,

For Arvind SmartSpaces Limited

Prakash Makwana
Company Secretary

Encl.: As above

S R B C & COLL P
Chartered Accountants

21st Floor, B Wing, Privilon
Ambli BRT Road, Behind Iskon Temple
Off SG Highway, Ahmedabad - 380 059, India

Tel: +91 79 6608 3900

August 7, 2026

To,
The Board of Directors
Arvind SmartSpaces Limited,
24, Government Servant's Society,
Nr. Municipal Market, Off C G Road,
Navrangpura, Ahmedabad – 380009, Gujarat, India.

Subject: Resignation as Statutory Auditors of Arvind SmartSpaces Limited

Dear Sir/Madam,

We, S R B C & Co LLP, (ICAI Firm Registration Number: 324982E/E300003) were re-appointed as the Statutory Auditors of Arvind SmartSpaces Limited ("the Company") at the 14th Annual General Meeting ("AGM") held on August 12, 2022 to hold office upto the conclusion of the 19th AGM to be held in the year 2027.

We hereby inform the Board that since we have completed the audit of financial statements of the Company for the last 10 (ten) consecutive years i.e. from 2016-17 to 2025-26, we believe that pursuant to the provisions of Section 139(2) of the Companies Act, 2013 read with Rule 6 of the Companies (Audit and Auditors) Rules, 2014, our tenure as Statutory Auditors of the Company stands concluded at the ensuing 18th AGM of the Company upon completion of the maximum permissible terms prescribed thereunder. In view of the above, we express our inability to continue as the Statutory Auditors of the Company and hereby tender our resignation with effect from today.

Kindly take this on your record and do the needful. As required by Companies Act, 2013, we shall file a statement in Form ADT-3 in the due course and we forward a copy to the Company for record.

We hereby inform the Board that we have completed the statutory audit of the financial statements of the Company for the financial year ended March 31, 2026 and have issued our report thereon dated May 20, 2026. We have also performed our limited review on the financial results for the quarter ended on June 30, 2026 and issued limited review report thereon dated August 7, 2026. We have not commenced the audit of the Company as at and for the year ending March 31, 2027.

We take this opportunity to reiterate our appreciation for the courtesy and co-operations extended to us by your organization.

Further, the details as required to be obtained by the Company from the auditors in accordance with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026, dated July 11, 2023 and last updated as on January 30, 2026, are attached as **Annexure A**.

Should you require any assistance in the future, please feel free to contact us.

Yours Sincerely,

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration No: 324982E/E300003


Shreyans Ravrani
Partner
Membership Number: 62906

Place: Jaipur



Annexure A**Format of information to be obtained from the statutory auditor upon resignation**

Sr. No.	Particulars	Details
1	Name of the listed entity/ material subsidiary :	Arvind SmartSpaces Limited
2	Details of the statutory auditor	
	a. Name	M/s. S R B C & CO LLP
	b. Address	21 st Floor, B Wing, Privilon Ambli BRT Road, Behind Iskcon Temple, Off SG Highway, Ahmedabad - 380 059, India.
	c. Phone number	+91 79 6608 3900
	d. Email	Shreyans.Ravrani@srb.in
3	Details of association with the listed entity/ material subsidiary :	
	a. Date on which the statutory auditor was appointed	August 12, 2022
	b. Date on which the term of the statutory auditor was scheduled to expire:	AGM to be held in 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 on June 30, 2026 dated August 7, 2026
4	Detailed reasons for resignation	Completion of the auditor tenure, refer resignation letter dated August 7, 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	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	
	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)	
	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.	
7	Any other facts relevant to the resignation	Not Applicable



SRBC & COLLP

Chartered Accountants

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 resignation of my firm.

Yours Sincerely,

For SRBC & CO LLP

Chartered Accountants

ICAI Firm registration No: 324982E/E300003



Shreyans Ravrani

Partner

Membership Number: 62906

Place : Jaipur



Annexure - II

Details required under Regulation 30 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-
POD2/I/3762/2026 dated 11th July, 2023 and last updated on
30th January, 2026:

Particulars	Details
Name of the Company	Arvind SmartSpaces Limited
Name of the Auditors	M/s. S R B C & Co LLP (ICAI Firm Registration Number: 324982E/E300003)
Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation. Please refer Annexure - I for reason of resignation.
Date of appointment / cessation (as applicable) & term of appointment	w.e.f. 7 th August, 2026
Brief Profile (in case of appointment)	Not Applicable
Disclosure of relationships between directors (in case of appointment of directors)	Not Applicable

#DESIGNEDTOINSPIRE

Arvind Smartspaces Limited :

Regd. Office: 24, Government Servant Society, Near Municipal Market, Off C.G. Road, Navrangpura, Ahmedabad. 380009, India.

Tel. : +91 79 68267000 | **Web.:** www.arvindsmartspaces.com | **CIN :** L45201GJ2008PLC055771