CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)
CIN: L46101GJ1994PLC022876 / GST: 24AAACG7013L1ZS

Date: 06/11/2026
To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

Dear Sir,

REF: COMPLIANCE OF REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 FOR M/s. CASTORA AGRI COMMODITIES LIMITED (Formerly known as M/S. Gopal Iron and Steels Company (Gujarat) Limited) (COMPANY CODE BSE: 531913)

SUB: Intimation regarding resignation of the Statutory Auditor of the Company

Pursuant to Regulation 30 read with Schedule III Part A Para A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that M/s. Krutesh Patel & Associates, Chartered Accountants (FRN 100865W) have resigned as the Statutory Auditors of the Company on November 06, 2026.

The resignation will be effective from November 06, 2026, subsequent to the submission of the Limited Review Report for the quarter ended September 30, 2026.
A copy of the resignation letter as received from the outgoing auditors is enclosed herewith for your reference and records.

There are neither any concerns raised by the resigning auditor with respect to the management of the Company nor there is a material reason for the resignation. Hence, no deliberation on the same is required to be done by the Audit Committee and consequent disclosure of Audit Committee's view is not applicable.

We request you to take the same on record.

Thank you.
Yours sincerely,

For, CASTORA AGRI COMMODITIES LIMITED
(Formerly known as GOPAL IRON AND STEELS COMPANY (GUJARAT) LIMITED)

N.RAV. S. Thakkar

MR. NIRAV SHANTILAL THAKKAR
Managing Director
(DIN: 11384483)

FRN : 100865W

Krutesh Patel & Associates

Chartered Accountants
(A Peer Reviewed firm of ICAI)

Date: 06 November 2026

To,
The Board of Directors
CASTORA AGRI COMMODITIES LIMITED
(Formerly known as Gopal Iron and Steels Company (Gujarat) Limited)
CIN: L46101GJ1994PLC022876
Plot No. 37, First Floor, Ganj Bazar,
Harij, Patan, Gujarat – 384240.

Kind Attention: The Chairman of the Audit Committee and the Board of Directors

Subject: Resignation as Statutory Auditors of the Company

Dear Sir/Madam,

We, M/s. **Krutesh Patel & Associates**, Chartered Accountants (Firm Registration No. 100865W), were reappointed as the Statutory Auditors of the Company pursuant to the approval of the shareholders at the Annual General Meeting held on **23 September 2024**, for a term of five consecutive years, as recorded in the Company's disclosure to BSE Limited.

We hereby communicate our decision to resign from the office of Statutory Auditors of the Company before completion of our existing term.

1. Reasons for Resignation

After reviewing our existing professional commitments, available resources and engagement responsibilities, we have decided to rationalise our statutory audit assignments to ensure that adequate professional time and resources are devoted to each engagement in accordance with the applicable auditing and quality management standards.

Accordingly, due to professional and administrative considerations relating to resource allocation and engagement commitments, we have decided to discontinue our appointment as Statutory Auditors of the Company.

2. Effective Date of Resignation

Our resignation shall become effective from **06 November 2026**, subject to issuance of the Limited Review Report for the quarter ended 30 September 2026 in accordance with the

B-310, Gopal Palace, Opp. Ocean Park, Above Hotel Maan Residency, Nr. Jhansi Ki Rani, Ahmedabad - 380 015. Gujarat, India. Tel.: 079 - 48004971 E-mail: team@krutesh.ca

applicable requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable SEBI Master Circular.

We recognise the requirements prescribed under Section V-D of the SEBI Master Circular relating to the resignation of statutory auditors of listed entities, including the requirement to issue the applicable limited review report and/or audit report before resignation.

Accordingly, the resignation shall take effect only after completion of the aforesaid reporting requirement.

3. SEBI Regulatory Compliance

In accordance with Regulation 30 read with Clause 7A of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the prescribed information regarding our resignation in Annexure 21.

The Company is requested to make the necessary disclosures to BSE Limited within the prescribed timelines and to place this communication before the Audit Committee for its consideration and observations.

4. Companies Act Compliance

Pursuant to Section 140(2) of the Companies Act, 2013 read with Rule 8 of the Companies (Audit and Auditors) Rules, 2014, we shall file the prescribed statement of resignation with the Registrar of Companies in Form ADT-3 within thirty days from the effective date of resignation.

The Company is requested to undertake the necessary steps to fill the casual vacancy arising from our resignation in accordance with Section 139(8) of the Companies Act, 2013.

5. Previous Reports and Professional Responsibilities

All professional responsibilities relating to our work performed up to the effective date of resignation, including relevant obligations under the Companies Act, applicable Standards on Auditing and other statutory or regulatory provisions, shall continue to be governed by the applicable laws and professional standards.

We shall provide appropriate professional cooperation to the incoming statutory auditors in accordance with applicable ICAI requirements, subject to confidentiality and professional obligations.

6. Acknowledgement

We request the Board of Directors to acknowledge receipt of this letter and take the necessary steps for compliance with all applicable statutory and regulatory requirements.

Krutesh Patel & Associates
FRN: 100365W
M. : 140047
CA Krutesh Patel

We express our appreciation for the cooperation extended to us during our tenure as Statutory Auditors of the Company.

Thanking you,

Yours faithfully,

For KRUTESH PATEL & ASSOCIATES
Chartered Accountants
Firm Registration No.: 100865W





Krutesh Patel
Partner
Membership No.: 140047

Place: Ahmedabad
Date: 06 November 2026

Encl.: Annexure 21 – Information to be obtained from the Statutory Auditor upon Resignation.

Copy to:
The Chairman of the Audit Committee
The Company Secretary and Compliance Officer

ANNEXURE 21

INFORMATION TO BE OBTAINED FROM THE STATUTORY AUDITOR UPON RESIGNATION

1. Name of the Listed Entity

CASTORA AGRI COMMODITIES LIMITED
(Formerly known as Gopal Iron and Steels Company (Gujarat) Limited)

CIN: L46101GJ1994PLC022876
BSE Scrip Code: 531913

2. Details of the Statutory Auditor

a. Name: M/s. Krutesh Patel & Associates, Chartered Accountants

b. Address: B-310, Gopal Palace, Opp. Ocean Park, Above Hotel Maan Residency, Nr. Jhansi ki Rani, Ahmedabad - 380015, Gujarat.

c. Phone number: 079-48004971

d. Email: team@krutesh.ca

Firm Registration No.: 100865W

3. Details of Association with the Listed Entity

a. Date on which the Statutory Auditor was appointed/reappointed:

23 September 2024, pursuant to shareholder approval at the Annual General Meeting.

b. Date on which the term of Statutory Auditor was scheduled to expire:

Conclusion of the Annual General Meeting scheduled to be held in 2029, based on the five-year term approved in September 2024.

c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:

Limited Review Report on the Unaudited Financial Results for the quarter ended 30 September 2026, included in the Company's financial results submitted to BSE Limited on 06 November 2026.

4. Detailed Reasons for Resignation

The firm has undertaken a review of its existing professional commitments and resource allocation for statutory audit engagements.

In order to ensure appropriate deployment of professional resources, maintenance of audit quality and adequate attention to ongoing engagements, the firm has decided to rationalise its statutory audit assignments.

Accordingly, the firm has decided to resign as Statutory Auditors of the Company before completion of its existing term due to professional and administrative considerations relating to engagement commitments and resource allocation.

5. In Case of Any Concerns, Efforts Made by the Auditor Prior to Resignation

No concerns were raised in connection with the proposed resignation.



6. In Case the Information Requested by the Auditor Was Not Provided

a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond management's control: Not Applicable

b. Whether the lack of information would have a significant impact on the financial statements/results: Not Applicable

c. Whether the auditor performed alternative procedures to obtain appropriate audit evidence in accordance with SA 705 (Revised): Not Applicable

d. Whether the lack of information was prevalent in previous reported financial statements/results, and the basis of previous audit/limited review reports: Not Applicable

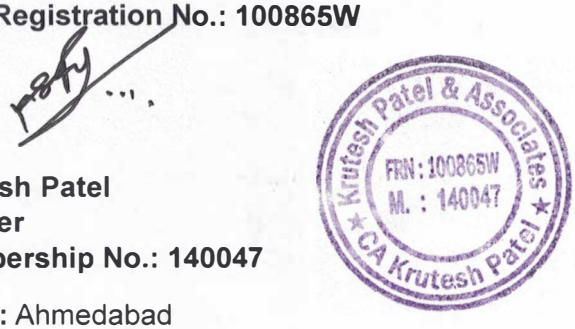
7. Any Other Facts Relevant to the Resignation

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 KRUTESH PATEL & ASSOCIATES
Chartered Accountants
Firm Registration No.: 100865W



Krutesh Patel
Partner
Membership No.: 140047

Place: Ahmedabad
Date: 06 November 2026

Enclosure: Resignation Letter dated 06 November 2026 and relevant supporting documents, if any.