

CNK & Associates LLP

Chartered Accountants

The Board of Directors
Bharat Wire Ropes Limited
10th Floor, Times Tower,
Kamla Mills Compound
Lower Parel
Mumbai - 400 013 (India)

9th February 2026

Dear Sir

Re: Resignation as Statutory Auditors

This has reference to our letter dated 14th January 2026 relating to our request for increase in audit fees and your response vide mail dated 9th February 2026 expressing your inability to increase the audit fees as proposed.

In view of your inability to increase the audit fees, it is not possible for us to continue as the Statutory Auditors of the Company for F.Y. 2025-26 and onwards. We hereby tender our resignation as Statutory Auditors of the Company. We may mention that we have already completed the Limited Review of the results for the quarter and nine months ended 31st December 2025.

As per the requirements of the Companies Act, 2013, we shall forward the copy of ADT-3 as and when filed with the Registrar of Companies.

The information to be obtained by the Company from the auditors for the resignation as required by the Securities & Exchange Board of India vide circular no. CIR/CFD/CMD1/114/2019 dated 18th October 2019 is enclosed as Annexure A to this letter.

We take this opportunity to thank the Management and Board of Directors for their co-operation and support during our tenure as Statutory Auditors of the Company.

Kindly acknowledge receipt of this letter.

For CNK & Associates LLP
Chartered Accountants
Firm Registration No.: 101961 W/W-100036



Diwakar Sapre
Partner
Membership No. 040740



Encl: a/

Annexure A

Disclosure of information from the statutory auditor upon resignation

Sr. No.	Particulars	Details
1.	Name of the listed entity	Bharat Wire Ropes Limited
2.	Details of the statutory auditor:	
	a. Name	C N K & Associates LLP
	b. Address	Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400020
	c. Phone Number	+91 22 6623 0600
	d. Email	diwakar@cnkindia.com
3.	Details of association with the listed entity:	
	a. Date on which the statutory auditor was appointed	25 th September 2025
	b. Date on which the term of the statutory auditor was scheduled to expire	Until the Annual General Meeting for the year ending 31 March 2030
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Independent Auditors Review Report on Unaudited Financial Results for the Quarter and Nine Months ended December 31,2025 Date of Submission: February 02, 2026
4.	Detailed reasons for resignation:	Refer to the attached resignation letter
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, the 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 procedures 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:	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 resignation of my firm.

For CNK & Associates LLP

Chartered Accountants

Firm Registration No.: 101961 W/W-100036

Diwakar



Diwakar Sapre

Partner

Membership No. 040740