



COOL CAPS INDUSTRIES LIMITED

Regd. Office : 23, Sarat Bose Road, 1st Floor, Suite - 1C, Kolkata - 700 020, W.B., India
Ph. : 033 4070 3238, E-mail : accounts@coolcapsindustries.in / cs@coolcapsindustries.in
CIN : L27101WB2015PLC208523

SYMBOL: COOLCAPS

ISIN: INE0HS001028

Dated: 26.12.2025

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla Complex,
Bandra East, Mumbai-400 0513 Maharashtra, India

Sub.: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended – Resignation of Statutory Auditor of Material Subsidiaries of the Company

Dear Sir(s),

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, along with Part A of Schedule III thereof read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we wish to inform you that M/s. DJAS & Co Chartered Accountants (Firm Registration Number: 329509E), Statutory Auditors of Purv Technoplast Pvt Ltd & Purv Ecoplast Pvt Ltd, material wholly owned subsidiaries of Cool Caps Industries Ltd ("Company" or "Holding Company") have tendered their resignation as statutory auditors vide their letter dated 26th December, 2025, with immediate effect.

In this regard, the disclosure as required under 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 enclosed herewith as Annexure I along with a copy of the resignation letter, and necessary disclosures as required are enclosed as Annexure II & III.

The resigning auditors have not raised any concern with respect to the management of the Company. Accordingly, no deliberation by the Audit Committee is required, and disclosure of the Audit Committee's comments is not applicable in this case.

This is for your information and records.

Thanking you,

Yours faithfully,

For Cool Caps Industries Limited



Rajeev Goenka
Chairman & Managing Director
DIN- 00181693



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Annexure-I

Disclosure under Regulation 30 read with Annexure of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Resignation of Statutory Auditor of Material Subsidiaries of the Company

Sl. No.	Particulars	Disclosures
1	Name of the Company	Purv Ecoplast Pvt. Ltd. and Purv Technoplast Pvt. Ltd., Wholly Owned material subsidiaries of the Company
2	Name of the Firm	M/s. DJAS & Co, Chartered Accountants (Firm Registration Number: 329509E)
3	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Resignation by Auditors.
4	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	December 26, 2025
5	Brief profile (in case of appointment)	Not Applicable
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



Date: 26th December, 2025

To
Board of Directors,
Purv Ecoplast Private Limited
Annapurna Apartment Flat 1b 1st Floor,
23 Sarat Bose Road, Kolkata – 700020, West Bengal, India,

Sub: Resignation from the post of Statutory Auditor of the Company.

Dear Sirs,

We refer to our appointment as the Statutory Auditors of the Company.

Pursuant to our recent discussions regarding the audit engagement for the financial year ended 31 March 2026, and considering the difference in expectations with respect to the scope, effort involved, and professional remuneration, we hereby tender our resignation from the office of Statutory Auditors of the Company with immediate effect.

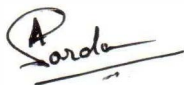
Pursuant to the provisions of Section 140(2) of Companies Act, 2013 and rules made thereunder, we request the Board to kindly take note of our resignation and make necessary filings with the Registrar of Companies, as applicable. We confirm that we shall extend full cooperation to ensure a smooth transition.

We place on record our appreciation for the cooperation and support extended to us by the management during our association and wish the Company continued success in the future.

Details as required by Securities and Exchange Board of India's Circular dated November 11, 2024, are enclosed herewith.

Thanking you,

For DJAS & Co.
Chartered Accountants
FRN: 329509E



Anupam Sarda
Partner
Membership No.: 306550
Place: Kolkata



Sl. No	Particulars	Details
1	Name of the material subsidiary:	Purv Ecoplast Private Limited
2	Details of the statutory auditor: Name: Address: Phone number: Email:	D J A S & Co. [FRN: 329509E] 2A, Ganesh Chandra Avenue, Kolkata – 700 013 +91 98360 41458 info.djas@gmail.com
3	Details of association with the material subsidiary: Date on which the statutory auditor was appointed: Date on which the term of the statutory auditor was scheduled to expire: Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	 16/09/2021 Upto Annual General meeting for the year ended 31/03/2026 Latest report: Limited review for the half year ended 30/09/2025
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 Board of Directors along with the date of communication made to the Board of Directors)	Not applicable
6	In case the information requested by the auditor was not provided, then following shall be disclosed: <i>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.</i> <i>b. Whether the lack of information would have significant impact on the financial statements/ results.</i> <i>c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes</i>	 Not applicable Not applicable Not applicable



	<i>of audit/limited review as laid down in SA 705 (Revised)</i> <i>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.</i>	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 my resignation/ resignation of my firm.*

For DJAS & Co.
Chartered Accountants
FRN: 329509E



Anupam Sarda
Partner
Membership No.: 306550
Place: Kolkata



Date: 26th December, 2025

To
Board of Directors,
Purv Technoplast Private Limited
Annapurna Apartment Flat 1b 1st Floor,
23 Sarat Bose Road, Kolkata – 700020, West Bengal, India,

Ref: Resignation from the post of statutory auditor

Dear Sirs,

We refer to our appointment as the Statutory Auditors of the Company

Pursuant to our recent discussions regarding the audit engagement for the financial year ended 31 March 2026, and considering the difference in expectations with respect to the scope, effort involved, and professional remuneration, we hereby tender our resignation from the office of Statutory Auditors of the Company with immediate effect.

Pursuant to the provisions of Section 140(2) of Companies Act, 2013 and rules made thereunder, we request the Board to kindly take note of our resignation and make necessary filings with the Registrar of Companies, as applicable. We confirm that we shall extend full cooperation to ensure a smooth transition.

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Thanking you,

For DJAS & Co.
Chartered Accountants
FRN: 329509E



Anupam Sarda
Partner
Membership No.: 306550
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1	Name of the material subsidiary:	Purv Technoplast Private Limited
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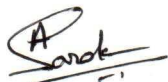


	<i>of audit/limited review as laid down in SA 705 (Revised)</i> <i>d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.</i>	Not applicable
7	Any other facts relevant to the 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 my resignation/ resignation of my firm.*

For DJAS & Co.
Chartered Accountants
FRN: 329509E



Anupam Sarda
Partner

Membership No.: 306550

Place: Kolkata

