



# 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: 27.12.2025

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 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. Keyur Shah & Associates, Chartered Accountants (Firm Registration Number: 333288W), Statutory Auditors of our company, have tendered their resignation as statutory auditors vide their letter dated 27<sup>th</sup> December, 2025, with effect from 27<sup>th</sup> December, 2025.

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.

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 the Statutory Auditor of the Company:

Sl. No.	Particulars	Disclosures
1	Name of the Company	Cool Caps Industries Limited
2	Name of the Firm	M/s. Keyur Shah & Associates, Chartered Accountants (Firm Number: 333288W)
3	Reason for change viz. <del>appointment, re-appointment, removal, death or otherwise</del> resignation,	Resignation by Auditors.
4	Date of <del>appointment/re-appointment/cessation</del> (as applicable) & <del>term of appointment/re-appointment</del>	December 27, 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





**Keyur Shah & Associates**  
CHARTERED ACCOUNTANTS

CA Keyur Shah

FCA, B.Com, ISA,  
FAFP Certified

Date: 27.12.2025

To,  
The Board of Directors,  
Cool Caps Industries Limited  
Annapurna Apartment, 23 Sarat Bose Road  
1<sup>st</sup> Floor, Flat-1C, Kolkata – 700020, WB, IN.

**Ref: Resignation Letter of Statutory Auditors for FY 2025-26**

Dear Chairman and Members,

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

This letter is to formally notify you of our decision to resign from our position as the Statutory Auditors of the Company, with effect from December 27, 2025. This resignation is tendered in accordance with the provisions of Section 140(2) of the Companies Act, 2013, and the rules prescribed thereunder. We have also duly considered our obligations under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Our decision to resign is purely based on the recent changes in the internal policies of the firm on client management resulting in shortage of bandwidth due to pre-occupation at other assignments. As required by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have attached the prescribed format (Annexure I) detailing the reasons for our resignation.

We shall also be filed the necessary Form ADT-3 with the Registrar of Companies as required under the Companies Act, 2013. We request you to make the applicable declarations to the stock exchange as may be required under SEBI (Listing Obligations and Disclosure Requirements Regulations), 2015.

We wish the Company continued success in the future.

Yours Faithfully,  
For, Keyur Shah & Associates  
Chartered Accountants  
F.R.No. 333288W

Akhlaq Ahmed Mutvalli  
Partner  
M.No. 181329

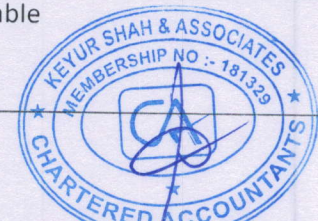




Annexure – I

Resignation letter received from the statutory auditor

Sl. No.	Particulars	Disclosures
1	Name of the listed entity / material subsidiary	Cool Caps Industries Limited
2	Details of the statutory auditor:	
	a. Name	M/s. Keyur Shah & Associates (F.R.No.333288W)
	b. Address	303, Shitiratna Building, B/s. Radisson Blu Hotel, Nr. Panchvati Circle, Ambawadi, Ahmedabad – 380006
	c. Phone number	+91 9998430684
	d. Email	<a href="mailto:keyur@keyurshahassociates.com">keyur@keyurshahassociates.com</a>
3	Details of association with the listed entity/ material subsidiary	
	a. Date on which the statutory auditor was appointed	27 <sup>th</sup> September, 2024
	b. Date on which the term of the statutory auditor was scheduled to expire	14 <sup>th</sup> Annual General Meeting of the Company
	c. Prior to resignation, the latest audit report / limited review report submitted by the auditor and date of its submission.	The Limited Review Report for the half year ended 30 <sup>th</sup> September, 2025 submitted on 11 <sup>th</sup> November, 2025.
4	Detailed reasons for resignation	<p>The resignation is on account of internal policy changes of the firm leading to unavailability of adequate bandwidth due to other professional commitments.</p> <p>The Auditors in their resignation letter have stated that “there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.”</p>
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	Not Applicable





	communication made to the Audit Committee/Board of Directors)	
6	<p>In case the information requested by the auditor was not provided, then following shall be disclosed:</p> <p>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.</p> <p>Whether the lack of information would have significant impact on the financial statements/results.</p> <p>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)</p> <p>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.</p>	Not Applicable
7	Any other facts relevant to the resignation	None.

#### Declaration

1. I/ We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. I/ We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm

Yours Faithfully,

For, Keyur Shah & Associates  
Chartered Accountants  
F.R.No. 333288W



Akhlaq Ahmed Mutvalli  
Partner  
M.No. 181329

