

## **DIVYADHAN RECYCLING INDUSTRIES LIMITED**

(Formerly Known as Divyadhan Recycling industries Private Limited)

Regd Office: 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai Mumbai 400 072  
CIN NO -U39000MH2010PTC202686, Email – [varun@divyadhan.in](mailto:varun@divyadhan.in) , Contact:7021651982, Website: [www.divyadhan.in](http://www.divyadhan.in)

To,  
The Manager – Listing  
**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai, Maharashtra  
- 400051, India  
**NSE Symbol: DIVYADHAN**

**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/ Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that M/s. Amarnath Sharma & Co., Chartered Accountants, (Firm Registration No. 100300W) Statutory Auditor of the Company vide letter dated 03<sup>rd</sup> April 2026, have tendered their resignation as Statutory Auditor of the Company with immediate effect due to other pre occupation assignments.

There are neither any concerns raised by the resigning auditor with respect to the management of the Company nor there is any material reason for the resignation. The Board of Directors will take note of the resignation and consider the same in due course. Accordingly, no deliberation by the Audit Committee is required, and disclosure of the Audit Committee's comments is not applicable in this case.

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 Board would consider the appointment of new statutory auditors in due course, to fill the casual vacancy caused by the resignation as aforesaid and the same would be intimated accordingly.

Request you to kindly take the above on records

Thanking you,  
**Yours faithfully,**  
**For Divyadhan Recycling Industries Limited**

**Varun** Digitally signed  
by Varun Gupta  
Date:  
**Gupta** 2026.04.03  
14:18:07 +05'30'

**VARUN GUPTA**  
**(Managing Director)**  
**DIN: 00471296**

## 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:

Sr. No.	Particulars	Disclosures
1	Name of the Firm	M/S Amarnath Sharma & Co.
2	Reason for change viz. <del>appointment, re-appointment</del> , resignation, <del>removal, death or otherwise</del>	Resignation of Auditor
3	Date of <del>appointment/re-appointment</del> /cessation (as applicable) & <del>term of appointment/re-appointment</del>	03.04.2026
4	Brief profile (in case of appointment)	Not Applicable
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

# अमरनाथ शर्मा एन्ड कं.

चार्टर्ड अकाउंटन्ट्स



सी.ए. अमरनाथ शर्मा

बी.कॉम., एफ.सी.ए., आय.पी. (आय.सी.ए.आय.)

To,  
The Board of Director  
Divyadhan Recycling Industries Limited  
1803, Lodha Supremus, Saki Vihar Road,  
Opp. Telephone Exchange, Powai,  
Mumbai City, Mumbai, Maharashtra-  
400072, India,

Date- 03<sup>rd</sup> April 2026

## **Subject: Resignation Letter of Statutory Auditor for FY 2025-26**

Dear Sir,

We refer to our resignation as Statutory Auditors of Divyadhan Recycling Industries Limited.

We hereby tender our resignation as Statutory Auditors of the Company with immediate effect, in accordance with Section 140(2) of the Companies Act, 2013 and applicable regulations.

Our decision to resign is based on other pre – occupation assignments. Accordingly, it is not feasible for us to continue for the financial year 2025-26 and onwards. As required by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have attached the prescribed format (Annexure A) detailing the reasons for our resignation.

We confirm that we have completed our review/audit up to 30<sup>th</sup> September, 2025. We request you to make necessary regulatory filings, as applicable.

We thank the Management and Board for their support during our tenure.

**For AMARNATH SHARMA & CO.**

Chartered Accountants  
FRN - 100300W

*S. Amarnath*



**CA Amarnath Sharma**  
Proprietor  
M.N. 039579

# अमरनाथ शर्मा एन्ड कं.

चार्टर्ड अकाउंटन्ट्स



सी.ए. अमरनाथ शर्मा

बी.कॉम., एफ.सी.ए., आय.पी. (आय.सी.ए.आय.)

## Annexure A

### Disclosure of information from the statutory auditor upon resignation

Sr. No.	Particulars	Details
1.	Name of the listed entity/ material subsidiary	Divyadhan Recycling industries Limited
2.	Details of the statutory auditor:	
	a. Name	<b>M/S AMARNATH SHARMA &amp; CO.</b>
	b. Address	607, Ijmima Complex, Near Infiniti Mall, Link Road, Malad (West), Mumbai, Maharashtra - 400064, India
	c. Phone number	9869012520
	d. Email	<a href="mailto:amarnathsharmaandco@gmail.com">amarnathsharmaandco@gmail.com</a>
3.	Details of association with the listed entity/ material subsidiary:	
	a. Date on which the statutory auditor was appointed:	20.09.2024
	b. Date on which the term of the statutory auditor was scheduled to expire:	Date of AGM to be held in year 2029
	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 13 <sup>th</sup> November, 2025
4.	Detailed reasons for resignation:	Other Pre-occupation assignments
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	
	a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management -	Not Applicable



	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.	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.	Other Pre-occupation assignments

**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 AMARNATH SHARMA & CO.**  
**Chartered Accountants**  
**FRN - 100300W**

*S. A. Sharma*



**CA Amarnath Sharma**  
**Proprietor**  
**M. No. 039579**