

Maroti & Associates

(Chartered Accountants)

Annexure - A

Head Office: - Diamond Heritage,
5th Floor, Unit N503, 16, Strand Road,
Fairley Place, Kolkata- 700001.
Ph.: +913340891300

Branch Office: - Chiranjiv Tower,
10th Floor, Unit No. 1001,
43, Nehru Place, New Delhi- 110019.
Ph.: +01143580996
Email: - audit@maroti.in

Date: 21.07.2026

To,
The Board of Directors
Gallantt Ispat Limited
GIDA, Sahjanwa,
Gorakhpur - 273007

Subject - Resignation as Statutory Auditors of Gallantt Ispat Limited

We, M/s Maroti & Associates, Chartered Accountants (Firm Registration No. 322770E) were appointed as the Statutory Auditors of the Company to perform the audit of financial statements of the Company for a period of 5 Years from Financial Year 2022-23 to Financial Year 2026-27 at its Annual General Meeting held on 29th September, 2022.

We had completed our Statutory Audit for the financial year ended on March 31, 2026 and issued our audit report on 5th May, 2026.

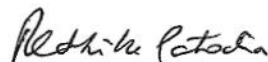
Over the years, the scale and complexity of the audit have increased considerably. Considering our firm's present resource allocation, professional commitments, our priorities, the commercial consideration and its complexity, we have decided to discontinue the audit engagement.

Accordingly, we wish to convey our decision of resignation as Statutory Auditors of the Company with effect from the conclusion of the ensuing meeting of the Board of Directors. We will issue our limited review report for the quarter ended June 30, 2026 in compliance with Para 6(A) (ii) of SEBI circular No. CIR/CFD/CMD/114/2019 dated October 18, 2019.

As per the requirement of the Companies Act, 2013, we shall be forwarding the copy of the ADT-3 to be filed with the Registrar of Companies, in due course. It is certified that our firm neither have any sort of dispute nor have any concern relating to suppression of information by the management of the Company for the purpose of carrying our audit procedures.

Please find enclosed here with Annexure-A comprising the information to be obtained by the Company from the auditors for resignation as required by SEBI Circular No. CIR/CFD/CMD/114/2019 dated 18 Oct, 2019.

Thanking You,
Your Sincerely,
For Maroti & Associates
Chartered Accountants
Firm Registration No. 32270E


CA Radhika Patodia
Partner
Membership No. 309219



Encl: As above

Annexure A

Disclosure of information as per SEBI Circular No. CIR/CFD/CMD1/114/2019 dated 18th October 2019

Sr. No.	Particulars	Details
1.	Name of the Listed entity/material subsidiary	Gallantt Ispat Limited
2.	Details of the statutory auditors	
	Name	M/s. Maroti & Associates
	Address	Diamond Heritage 5 th Floor, Office – 503, 16, Strand Road, Fairley Place, Kolkata - 700001
	Phone Number	+913340891300
	Email Id	audit@maroti.in
3.	Details of association with the listed entity/material subsidiary:	
	a) Date on which the statutory auditor was appointed	29.09.2022
	b) Date on which the term of the statutory auditor was scheduled to expire	Annual General Meeting to be held for FY 2026-27 in the year 2027
	a) Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:	We have issued the audit report for the financial year ended 31st March, 2026 and will be issuing the limited review report for the quarter ended 30th June, 2026.
4.	Detailed reasons for resignation	Refer to resignation letter dated 21.07.2026
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	Not Applicable
	a) Whether the liability to obtain sufficient appropriate audit evidence was due to a management-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.	-
	c) Whether the auditor has performed alternative procedure to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	-
	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	-
7.	Any other facts relevant to the resignation	-

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 Maroti & Associates
Chartered Accountants
Firm Registration No. 32270E

Radhika Patodia

CA Radhika Patodia
Partner

Membership No. 309219

