



**V.V.Patel & Co.**  
**Chartered Accountants**

**HEAD OFFICE :** B/2, 9th Floor, Palladium, B/h. Divya Bhaskar Press Office, Off. S.G. Highway, Corporate Road, Makarba, Ahmedabad-380 051. Tele-Fax : 079-27430594 / 27430595  
**Website :** [www.vvpatelcompany.com](http://www.vvpatelcompany.com) Email : [info@vvpatelcompany.com](mailto:info@vvpatelcompany.com)

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**Date:** 2<sup>nd</sup> Aug, 2025

To,  
Board of Directors,  
**Sheetal Universal Limited**  
Office No. 1508-1509, 15th Floor, Space Odyssey, Near KKV Chowk, 150 Feet Ring Road, Mota Mava, Rajkot, Gujarat, India, 360005  
Email: [hiren@sheetaluniversal.com](mailto:hiren@sheetaluniversal.com)

**Sub: Resignation as a Statutory Auditor with immediate effect from Sheetal Universal Limited ("the company")**

Dear Sir,

This is to inform you that due to prior work commitments, we are not in position to devote our time to conduct Statutory Audit of your Company from FY 2025-26. Accordingly, we are submitting our resignation as Statutory Auditors of the company.

Please find attached in Annexure- A, the information to be obtained by the Company from the auditors for the resignation as required by the Securities and Exchange Board of India's Circular No. CIR/CFD/CMD 1/114/2019 dated 18 October 2019.

We therefore request you to accept our resignation with immediate effect and acknowledge the same.

Thanking you,  
Yours faithfully,

**For, V V Patel & Company,**  
Chartered Accountants  
Firm Regn. No. 118124W



**Kamlesh P Viradia**  
Partner  
M. No.: 122480  
Place: Rajkot



# V.V. Patel & Co. Chartered Accountants

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## Annexure- A

Name of the listed entity/ material subsidiary:	Sheetal Universal Limited
<b>Details of Auditors:</b>	
Name	M/s. V V Patel & Company
Address	B/2, 9th Floor, Palladium, B/h. Divya Bhaskar Press Office, Off. S.G. Highway, Corporate Road, Makarba, Ahmedabad-380 051.
Phone	0281 2589430 / 8238063396
Mail	info@vvpatelcompany.com
Details of association with the listed entity/ material subsidiary:	Statutory Auditors
Date on which the statutory auditor was appointed:	The members in the 08 <sup>th</sup> AGM appointed the auditors of the Company for the period of five years till the conclusion of the Annual General Meeting ("AGM") to be held for the Financial Year 2027-28.
Date on which the term of the statutory auditor was scheduled to expire:	The members in the 08 <sup>th</sup> AGM appointed the auditors of the Company for the period of five years till the conclusion of the Annual General Meeting ("AGM") to be held for the Financial Year 2027-28.
Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	M/s. V V Patel & Company has issued Audit Report for half year and year ended March 31, 2025, and submitted as on May 30, 2025.
Detailed reasons for resignation:	Due to pre-occupation in other assignments.
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
In case the information requested by the auditor was not provided, then following shall be disclosed:	Not Applicable
Any other facts relevant to the resignation:	-

### Declaration

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

**For, V V Patel & Company,**  
Chartered Accountants  
Firm Regn. No. 118124W



**Kanmlesh P Viradia**  
Partner  
M. No.: 122480  
Place: Rajkot  
Date: 2<sup>nd</sup> Aug, 2025