

Date: 17th September, 2026

To
The Board of Directors
SKP BEARING INDUSTRIES LIMITED
Survey no.2127 Mulchand Road, Wadhwan, Surendranagar,
Gujarat, India, 363030

Subject: Cessation as Statutory Auditors of SKP BEARING INDUSTRIES LIMITED on completion of term

Dear Sir/Madam,

We, M/s Dipak P. Shah & Co., Chartered Accountants (Firm Registration No. 112132W), were appointed as the Statutory Auditors of SKP BEARING INDUSTRIES LIMITED ("the Company") pursuant to the provisions of Section 139(1) of the Companies Act, 2013, to hold office for a term of five (5) consecutive years, i.e. from the conclusion of the First Annual General Meeting until the conclusion of the Fifth Annual General Meeting to be held in the year 2026, covering the audit of the financial years 2021-22 to 2025-26.

The aforesaid term of five consecutive years for which we were appointed expires at the conclusion of the Fifth Annual General Meeting of the Company. Being an individual auditor who has held office for one term of five consecutive years, then, in terms of the provisions of Section 139(2) of the Companies Act, 2013 read with Rule 6 of the Companies (Audit and Auditors) Rules, 2014, which provide for the mandatory rotation of auditors, we have completed the term for which we are permitted to hold office and are, accordingly, not eligible for re-appointment as the Statutory Auditors of the Company for a further term. We therefore hereby confirm that we cease to hold the office of Statutory Auditors of the Company upon the conclusion of the Fifth Annual General Meeting held on 17th September, 2026, solely on account of the expiry of our said term of office and the consequent rotation of auditors as mandated under the Companies Act, 2013.

We request the Board of Directors to kindly take note of our cessation on completion of term and complete the necessary formalities in this regard, including the requisite filings and intimations with the Registrar of Companies, National Stock Exchange of India Limited and other applicable authorities, as may be required under the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws and regulations.

We further confirm that, to the best of our knowledge and based on the information available with us, there are no matters which need to be brought to the attention of the shareholders, the Board of Directors or the regulatory authorities in connection with our cessation, other than as stated herein.



We thank the Board of Directors and the management of the Company for the cooperation and support extended to us during our tenure as Statutory Auditors.

We request you to kindly acknowledge receipt of this letter.

For, DIPAK P SHAH & CO
Chartered Accountants
FRN No. 112132W

Dipak P. Shah



CA DIPAK P. SHAH
Proprietor
M. No. 045296