

30th July 2026

The Manager
BSE Limited
P. J. Towers, Dalal Street,
Mumbai – 400001.

Scrip: 540072

Dear Sir/Madam,

Sub: In reference to the email received on 30th July, 2026 at 11:30 AM and the Corporate Announcement submitted by our Company dated 29-July-2026 at 05:24:03 PM .

This is with reference to the cited subject, we would like to inform you that M/s Nenawati & Associates, Chartered Accountants (Firm Registration No.: 02148C), the statutory Auditors of the Company, have tendered their resignation as the Statutory Auditors of the Company vide their resignation letter dated 28th July 2026.

We have received the following discrepancy in this regard:-

Discrepancies: Submit details of Resignation of Statutory Auditor as per SEBI circular dated October 18, 2019

The Additional Details Required under SEBI Circular dated November 11, 2024 & October 18, 2019 along with resignation Letter of Statutory Auditor is attached for your kind reference as **Annexure A**.

Kindly take the above information on records and disseminate.

Thanking you,

Yours faithfully

for SHIVA GRANITO EXPORT LIMITED



ABHINAV UPADHYAY
(Managing Director)
DIN: 01858391

NENAWATI AND ASSOCIATES
Chartered Accountants



14-15, BRIJ VIHAR PULLA,
UDAIPUR RAJASTHAN 313001
Ph. 9414166948, 294-2980948
e-mail
nenawati2011@gmail.com

Date 28.07.2026

M/s Managing Director,
Shiva Granito Export Limited
8- Bhatt Ji Ki Bari , Udaipur.

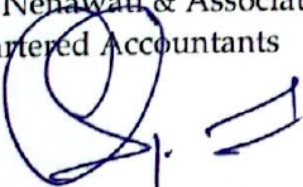
Sub. Resignation of auditor for the year 2025-26.

Sir,

The response of management is not co operating for conducting audit for the year 2025-26 theretofore We are unable to conduct the the audit hence submitting our resignation.

Kindly accept the resignation and intimate us.

For Nenawati & Associates
Chartered Accountants


(C.A. C.S.Nenawati)
Partner

ANNEXURE-A

Disclosure of information as per SEBI Circular dated November 11, 2024 & October 18, 2019

S.No	Particulars	Details
1.	Name of the Listed entity/material subsidiary:	SHIVA GRANITO EXPORT LIMITED
2.	Details of Statutory Auditor:	
	Name:	M/s Nenawati & Associates, Chartered Accountants, (Having Firm Registration No.: 02148C)
	Address:	14-15, Brij Vihar Pulla, Udaipur Rajasthan 313001
	Phone Number:	9414166948
	Email:	Nenawati2011@gmail.com
3.	Details of association with the Listed Entity/material subsidiary:-	
	a. Date on which the statutory auditor was appointed:	30 th September, 2025 (In 10 th Annual General Meeting of the Company.)
	b. Date on which the term of the statutory auditor was scheduled to expire:	Till the Conclusion of 11 th 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:	We have issued the Limited Review Report for the half year ended 30 th September, 2025 on 14 th November, 2025.
4.	Detailed reasons for resignation:	Due to non co-operating response of Management for the Audit of FY 2025-26.
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)	NA
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	

(Signature)



NENAWATI AND ASSOCIATES
Chartered Accountants



14-15, BRIJ VIHAR PULLA,
UDAIPUR RAJASTHAN 313001
Ph. 9414166948, 294-2980948
e-mail
nenawati2011@gmail.com

	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.	NA
	b. Whether the lack of information would have significant impact on the financial statement/results:	No comments, Information has not been received.
	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) "	NA
	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.	NA
7.	Any other facts relevant to the resignation:	-

Declaration:-

1. I/We hereby confirm that the information given in the 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.

For Nenawati & Associates
Chartered Accountants

(CA C.S.Nenawati)
Partner

