



**KUSHAL
LIMITED**

Date: August 20, 2021

To,
Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Dear Sir / Madam,

Script Code: 536170

Sub: Intimation regarding receipt of Resignation from Statutory Auditors of the Company in pursuance of Regulation 30(6) read with Schedule III of SEBI Listing Regulations.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) read with sub-clause (7 A) of Clause A in Part A of Schedule III of Listing Regulations, we wish to inform you that M/s. S. V. Sojitra & CO., Chartered Accountants (ICAI Firm Registration No. 139013W), vide its letter dated 14th August, 2021 have resigned as Statutory Auditors of the Company with immediate effect for the reasons stated in their communication letter received on 20th August, 2021.

A copy of the said resignation letter and Annexure-A (received, as per SEBI Circular No. CIR/ CFD/CMD1/114/2019 dated 18th October. 2019 received from the Auditors, are attached herewith.

We request you to take the above disclosure on record.

Thanking You
Yours Faithfully,

For Kushal Limited



Yogeshkumar Patel
Managing Director
DIN: 03504954

KUSHAL LIMITED
(Formerly known as Kushal Tradelink Limited)
CIN: L74110GJ2000PLC037472

Registered office:
GF / Q, Mondeal Square, Opp Prahaladnagar Garden,
SG Highway, Ahmedabad - 380015, Gujarat

Email Id : cmd@kushallimited.com
Website : www.kushallimited.com



CA. Sanjay Sojitra
F.C.A., DISA, M.Com., LLB

S. V. Sojitra & Co.

Chartered Accountants

Date: 14th August, 2021

The Board of Directors,
Kushal Limited
GF/Q, Mondel Square Opp. Prahaladnagar Garden,
S. G. Highway, Ahmedabad 380015

Dear Sir/s,

Sub: Resignation as Statutory Auditor and Tax Auditor of the Company

We wish to convey our inability to continue as the Statutory Auditor and Tax Auditor of the Company. Hence, we tender our resignation as Statutory Auditor and Tax Auditor of the Company with immediate effect.

We sincerely acknowledge the co-operation extended by the management over past years of our association with the Company.

Thanking You.

For S. V. Sojitra & Co.
Chartered Accountants

Sanjay V. Sojitra
Proprietor
Membership no. 135239
FRN No. 139013W





CA. Sanjay Sojitra
F.C.A., DISA, M.Com., LLB

S. V. Sojitra & Co.

Chartered Accountants

Date: 20th August, 2021

The Board of Directors,
Kushal Limited
GF/Q, Mondel Square Opp. Prahaladnagar Garden,
S. G. Highway, Ahmedabad 380015

Dear Sir/s,

Sub: Reason for resignation as Statutory Auditor and Tax Auditor of the Company

In continuation of our letter dated 14th August, 2021, we wish to convey our inability to continue as the Statutory Auditor and Tax Auditor of the Company with immediate effect due to Peer Review Certificate is expiring in near future.

Please find below attached Annexure-A (as per SEBI Circular No. CIR/ CFD/CMD1/114/2019 dated 18th October, 2019)

Thanking You.

For S. V. Sojitra & Co.
Chartered Accountants

Sanjay V. Sojitra
Proprietor
Membership no. 135239
FRN No. 139013W





CA. Sanjay Sojitra
F.C.A., DISA, M.Com., LLB

S. V. Sojitra & Co.

Chartered Accountants

Annexure A to SEBI circular number CIR/CFD/CMDI/114/2019 dated October 18, 2019
Format of Information to be obtained from the statutory auditor upon resignation

1. Name of the listed entity/material subsidiary:	Kushal Limited
2. details of the statutory auditor:	
a. Name:	Mr. Sanjay Sojitra
b. Address:	407, STAP & Co., 4 th floor, Silver Square Complex, Opp. Dipak School, Nr. Gangotri circle, Nikol, Ahmedabad, Gujarat 382350
c. Phone Number:	+91 9909928736
d. Email:	casanjay.sojitra@gmail.com
3. Details of association with the listed entity/material subsidiary:	
a. Date on which the statutory auditor was appointed:	01/04/2018
b. Date on which the term of the statutory auditor was schedule to expire:	31/03/2023
c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:	Limited Review report for the quarter ended June 30, 2021. Report dated 14/08/2021
4. Detailed reasons for resignation:	Expiry of peer review validity period
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):	N.A.
6. In case the information requested by the auditor was not provided, then following shall be disclosed:	N.A.
a. Whether the inability 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 procedures 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	N.A.





CA. Sanjay Sojitra
F.C.A., DISA, M.Com., LLB

S. V. Sojitra & Co.
Chartered Accountants

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.

Date: 20th August, 2021

For S. V. Sojitra & Co.
Chartered Accountants

Sanjay V. Sojitra
Proprietor
Membership no. 135239
FRN No. 139013W

