

HEADS UP VENTURES LIMITED
CIN: L52390MH2011PLC213349

**Registered Office: 11103/5; OSTWAL EMPIRE, SARAVALITAL- PALGHAR, SARAWALI,
MAHARASHTRA, INDIA, 401501**

Tel: 91-22-24117743 • E-mail: cs@huvl.in • Website: www.huvl.in

Date: 22.01.2026

To,
BSE Limited
Phiroze Jeejeebhoy
Dalal Street,
Mumbai-400051

To,
National Stock Exchange of India Limited
Exchange Plaza Bandra Kurla Complex
Bandra (E)
Mumbai-400051

**Subject- Resignation of Auditor M/s. J. Singh & Associates, (FRN: 110266W),
Chartered Accountants**

Dear Sir/ Madam,

Pursuant to Regulation 30 of the Listing Regulations and other applicable provisions of law, we wish to inform you that, the Statutory Auditors of the Company **M/s. J. Singh & Associates, (FRN: 110266W), Chartered Accountants has tendered their resignation on 21st January 2026 which was received by the Company on 22nd January 2026.**

Further, the Resignation letter from the statutory auditors dated January 21 2026 is enclosed.

This above is for your information and record please.

For HEADS UP VENTURES LIMITED

HARSH PRAVINBHAI PATEL
Director
DIN: 10856046

Encl: As above.



To,
The Board of Directors
HEADS UP VENTURES LIMITED
11103/5; Ostwal Empire, Saravalital,
Palghar, Sarawali,
Maharashtra, India, 401501.

Subject: Resignation as Statutory Auditor

Dear Sir/Madam,

We hereby inform you that **J. Singh & Associates**, Statutory Auditor of the Company, is constrained to tender our resignation as the Statutory Auditor of **Heads Up Ventures Limited** with immediate effect.

The key reasons for our resignation are as follows:

Resignation of One of the Partners:

A key partner of our firm, who was primarily responsible for overseeing audits of your Company, has recently resigned from the partnership. This has resulted in a significant reduction in our overall audit leadership capacity.

Acute Staff Constraints:

Due to unexpected staff shortages and resource limitations, we are presently unable to allocate the necessary team strength required to ensure timely and quality completion of the audit.

Because of the above circumstances, we will not be in a position to complete the audit within the stipulated timelines prescribed under the applicable laws and regulations. In order to avoid any further delay or inconvenience to the Company, we believe it is appropriate to resign and allow the Company to appoint another auditor who can devote adequate time and resources.

We confirm that there are no other material reasons for our resignation except those stated above. We also confirm that we have provided all information and explanations as required under Section 140(2) of the Companies Act, 2013 read with Rule 8 of the Companies (Audit and Auditors) Rules, 2014.

We place on record our sincere appreciation for the cooperation extended to us during our tenure as the Statutory Auditor of the Company.

Thanking you,

Branch Office:

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.).



J. SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

505/506/507, **HUBTOWN** Viva, Shankarwadi,
Western Express Highway Between Andheri &
Jogeshwari (East) Mumbai-400060
Telephone: - 022-6694617/18
E-mail: ca_jsingh@rediffmail.com
mumbai@cajsingh.com

Yours faithfully,

For, J Singh & Associates
Chartered Accountants
FRN:110266W

Hemant S Mehta

Hemant Kumar Shantilal Mehta
Partner
Membership No.: 100748



Date: 21/01/2026

Place: Mumbai



Branch Office:

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.).



Annexure A

Format of information to be obtained from the statutory auditor upon resignation

- 1. Name of the listed entity/material subsidiary:** Heads Up Ventures Limited
- 2. Details of the statutory auditor:**
 - a. Name:**
Hemant Kumar Shantilal Mehta
Partner, J. Singh & Associates
Chartered Accountants (FRN: 110266W)
 - b. Address:** 505,506,507, Hub Town Viva, Off Western Express Highway, Near Shankarwadi, Andheri East, Mumbai-400060
 - c. Phone Number:** 9324067444
 - d. Email:** cahemant@gmail.com
- 3. Details of association with the listed entity/ material subsidiary:**
 - a. Date on which the statutory auditor was appointed:** 12.09.2024
 - b. Date on which the term of the statutory auditor was scheduled to expire:** 30.09.2027
 - 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 on 30.09.2025
Date of Submission: 13/11/2025
- 4. Detailed reason for resignation:** Due to our key partner of our firm, who was primarily responsible for overseeing audits of your Company, has recently resigned from the partnership. This has resulted in a significant reduction in our overall audit leadership capacity.
- 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):** No concerns

Branch Office:

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.).



J. SINGH & ASSOCIATES (Regd.) CHARTERED ACCOUNTANTS

505/506/507, HUBTOWN Viva, Shankarwadi,
Western Express Highway Between Andheri &
Jogeshwari (East) Mumbai-400060
Telephone: - 022-6694617/18
E-mail: -ca_jsingh@rediffmail.com
mumbai@cajsingh.com

6. In case the information requested by the auditor was not provided, then following shall be disclosed: No such instances
 - a. Whether the inability to obtain sufficient appropriate audit evidence was due to management-imposed limitation or circumstances beyond the control of the management.: N.A.
 - b. Whether the lack of information would have significant impact on the financial statements/results.: N.A.
 - 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): N.A.
 - 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.: N.A.
7. Any other factors relevant to the resignation: No

Declaration:

1. I/We hereby confirm that the information given in this letter and its attachment 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, J Singh & Associates
Chartered Accountants
FRN:110266W


Hemant Kumar Shantilal Mehta
Partner
Membership No.: 100748



Date: 21/01/2026
Place: Mumbai

Branch Office:

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.).