

MRUGESH TRADING LIMITED

CIN: L74999MH1984PLC034746

Registered office: 252, Swantraveer Savarkar Rashtriya Smarak, Veer Savarkarmarg, Next to Mayer Banglow, Shivaji Park, Mumbai, Mumbai City, Maharashtra-400028, India

Website: www.mrugeshtesting.in

Mobile No: +91 70436 53947 **Email:** mrugeshtestinglimited@gmail.com

Date: 30th January, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Subject: Intimation under Regulation 30 of SEBI (LODR) Regulations, 2015 – Resignation of Statutory Auditor

Ref: Security Id: MRUTR / Code: 512065

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is in pursuance of receipt of resignation from M/s. J Singh & Associates, Chartered Accountants, Mumbai (FRN: 110266W) as a Statutory Auditor of the Company. We would like to inform you that M/s. J Singh & Associates, Chartered Accountants, Mumbai (FRN: 110266W) has resigned as a Statutory Auditor of the Company w.e.f. 30th January, 2026. This resignation has been reviewed by the Audit Committee.

The copy of the resignation letter dated 30th January, 2026 with Annexure as received from M/s. J Singh & Associates, Chartered Accountants, Mumbai (FRN: 110266W) is attached herewith.

Further, the information required from the Auditor in pursuance to SEBI Circular No. SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Master Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024, is enclosed herewith as Annexure A.

There were no concerns raised by the resigning auditor with respect to the management of the Company or the resignation. Hence, there was no deliberation on same required to be done by the Audit Committee and consequent disclosure of Audit Committee's view is not applicable.

Kindly take the same on your record and oblige us.

Thanking You.

For, Mrugesh Trading Limited

Arpit Piyushbhai Shah
Managing Director
DIN: 08311352

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Annexure – A

Details as required under Regulation 30 of the Listing Regulations and the SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Master Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024 are provided below:

Resignation of M/s. J Singh & Associates, Chartered Accountants, Mumbai (FRN: 110266W) as Statutory Auditor of the Company w.e.f. 30th January, 2026:

Sr. No.	Particulars	Details
1.	Name	M/s. J Singh & Associates
2.	Designation	Statutory Auditor
3.	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation
4.	Date of appointment / Resignation (as applicable)	30 th January, 2026
5.	Brief profile (in case of appointment)	Not Applicable
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



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

To,
The Board of Directors
MRUGESH TRADING LIMITED
252, Swantraveer Savarkar Rashtriya Smarak,
Veer Savarkarmarg, Next to Mayer Banglow, Shivaji Park,
Mumbai, Maharashtra-400028.

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 **Mrugesh Trading 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](mailto:-ca_jsingh@rediffmail.com)
mumbai@cajsingh.com

Yours faithfully,

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

Hemant Kumar Shantilal Mehta
Partner
Membership No.: 100748



Date: 30/01/2026
Place: Mumbai



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Annexure A

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

- 1. Name of the listed entity/material subsidiary:** Mrugesh Trading 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:** 93240 67444
 - d. Email:** cahemant@gmail.com
- 3. Details of association with the listed entity/material subsidiary:**
 - a. Date on which the statutory auditor was appointed:** 12.08.2023
 - b. Date on which the term of the statutory auditor was scheduled to expire:** 30.09.2028
 - 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

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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: 30/01/2026
Place: Mumbai

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