Goyal Malhotra & Associates
Chartered Accountants

D-64, Ground Floor, Near Radission Hotel,
Sector-55, Noida - 201301 (U.P.), India
Ph. : +91-120-4340341, 4155181, 3544775
E-mail : clients@goyalmalhotra.com
Website : www.goyalmalhotra.com

11th August, 2026

To,
The Board of Directors
Casablanca Industries Private Limited
C/o Regus Eversun Business Centre Pvt. Ltd. 5th Floor,
Punj Essen House, 17-18, Nehru, Place, New Delhi-110019 IN

Sub: Resignation from the office of the Statutory Auditor

Dear Sir(s) / Madam,

1. We, M/s Goyal Malhotra & Associates, Chartered Accountants (FRN: 008015C) were appointed as the Statutory Auditors of the Company.

2. We hereby tender our resignation as the Statutory Auditors of the Company, **with effect from 11th August, 2026**, for the reasons set out in paragraph 3 below.

3. **Reasons for resignation**: As per the debenture trust deed, the company is required to appoint an "Acceptable Accounting Firm" as its statutory auditor. To comply with this requirement the company has requested us to resign as an auditors of the company. Accordingly we are resigning from the office of Statutory Auditor. Our resignation is not on account of any disagreement with the management, nor any concern in relation to the Company's books of account, financial statements, internal controls, financial reporting or any unresolved audit matter.

4. **Limited review for the quarter ended 30 June 2026:** In compliance with the conditions prescribed by SEBI on resignation of statutory auditors (Point 6 of SEBI Circular CIR/CFD/CMD1/114/2019, read with the SEBI (LODR) Regulations), we confirm that we have completed and issued the limited review of the unaudited financial results of the Company for the quarter ended 30th June 2026.

5. We confirm that, up to the date of this letter, we have received all information and explanations sought by us for the conduct of our audit / limited review, and that there are no issues, objections or concerns that we are required to bring to the attention of the Audit Committee, the Board or the members of the Company.

6. We request the Board to take this resignation on record and to initiate the process for filling the resulting casual vacancy in accordance with Section 139(8) of the Companies Act, 2013 and the applicable SEBI Regulations.

Goyal Malhotra & Associates
NOIDA
Chartered Accountants

We place on record our appreciation of the co-operation extended to us during our tenure. The information required to be furnished by the statutory auditor upon resignation, in the format prescribed by SEBI, is set out in the Annexure to this letter.

Yours Faithfully

For **Goyal Malhotra & Associates**
Chartered Accountants
Firm Registration No: 008015C

CA (Dr.) Manoj Goyal
Partner
Membership No: 098958
Place: Noida
Date: 11th August, 2026

ANNEXURE

Information to be obtained from the statutory auditor upon resignation

(Format prescribed under SEBI Circular CIR/CFD/CMD1/114/2019, read with SEBI (LODR) Regulations)

1. **Name of the listed entity / material subsidiary:** Casablanca Industries Private Limited

2. **Details of the statutory auditor:**

   - Name: M/s Goyal Malhotra & Associates, Chartered Accountants (FRN: 008015C)
   - Address: D-64, Sector-55, Noida 201301, UP
   - Phone: 9818257954
   - Email: manoj.goyal@goyalmalhotra.com

3. **Details of association with the listed entity / material subsidiary:**

   - Date of appointment: 27th September, 2023
   - Date on which the terms of the statutory Auditor was scheduled to be expire: At the 17th AGM of the Company
   - Date of resignation: 11th August, 2026
   - Number of years of association with the entity: Approx 3 years
   - Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.- Limited Review Report of Quarter ended on June 30, 2026 dated August 11, 2026

4. **Detailed reasons for resignation:** As per the debenture trust deed, the company is required to appoint an "Acceptable Accounting Firm" as its statutory auditor. To comply with this requirement the company has requested us to resign as an auditors of the company. Accordingly we are resigning from the office of Statutory Auditor. Our resignation is not on account of any disagreement with the management, nor any concern in relation to the Company's books of account, financial statements, internal controls, financial reporting or any unresolved audit matter.

5. **In case of any concern with the management** (such as non-availability of information / non-cooperation that may hamper the audit process):

   - Whether the auditor approached the Audit Committee/Board of Directors: **No** (no such concern arose)
   - Whether the auditor received any communication from the Audit Committee//Board of Directors in this regard, and the date thereof: **Not applicable**
   -

Goyal Malhotra & Associates NOIDA Chartered Accountants

6. **Information relating to the resignation:**

   - Whether the entity provided all relevant documents / information required by the auditor: **Yes**
   - Whether the auditor has issued the limited review / audit report for the immediately preceding quarter (quarter ended 30 June 2026) / financial year: Yes – issued on 11th August, 2026

7. **Any other facts relevant to the resignation:** None

Declaration:
(i) We hereby confirm that the information given in this letter and its attachments is correct and complete.
(ii) We hereby confirm that there is no material reason for our resignation other than those stated above.

For **Goyal Malhotra & Associates**
Chartered Accountants
Firm Registration No: 008015C

CA (Dr.) Manoj Goyal
Partner
Membership No: 098958
Place: Noida
Date: 11th August, 2026

Annexure I

Disclosure pursuant to Regulation 51 of SEBI (LODR) Regulations, 2015

Sr. No	Particulars	Details
1.	Name of the Resigning Statutory Auditor	M/s Goyal Malhotra & Associates, Chartered Accountants (FRN: 008015C)
2.	Reason for Change viz. ~~appointment, reappointment,~~ resignation~~, removal, death or otherwise.~~	Pursuant to the conditions subsequent stipulated under the Debenture Trust Deed, the Company is required to appoint a statutory auditor from among the Big Four accounting firms. In order to comply with the said requirement, the Company requested M/s. Goyal Malhotra & Associates, Chartered Accountants, to resign from the office of Statutory Auditor of the Company. Accordingly, the firm has tendered its resignation from the office of Statutory Auditor of the Company.
3.	Date of ~~appointment/reappointment~~/cessation ~~(as applicable) & Term of appointment/reappointment.~~	August 11, 2026
4	Effective date of resignation	August 11, 2026
5	Brief profile (in case of appointment)	Not Applicable
6	Disclosure of relationships between directors (in case of appointment)	Not Applicable
7	Whether the auditor has raised any concerns or issues	No
8	If yes, whether the same has been disclosed to the Audit Committee / Board	Not Applicable
9	Any other material reasons for resignation	Not Applicable