



SRU STEELS LIMITED

CIN: L01111DL1995PLC107286

Registered Office: 11/598/1, Chawla Market, Patpar Ganj Road, Jheel Khuranja , Delhi- 110031

Email id: srusteels95@gmail.com; Website:-www.srusteels.com;

Phone +91 7567730702;

Date: 14th February, 2026

To,
The Listing Department
BSE Limited
Department of Corporate Affairs
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

Reference: ISIN - INE425C01017; Scrip Code-540914; Symbol- SRUSTEELS.

Subject: Intimation / Disclosure of events under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015-Resignation of Statutory Auditor.

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we wish to inform TCS & Co., Chartered Accountants, (Firm Reg. No 145920W) Statutory Auditor of the Company vide letter dated 13.02.2026, has tendered their resignation as Statutory Auditor of the Company with effect from close of business hours on **14.02.2026**.

The Company have received the Resignation Letter from TCS & Co., Chartered Accountants on 14.02.2026 and the proof of the receipt of the Resignation Letter on 14.02.2026 has been attached herewith for your reference.

The copy of the resignation letter with Annexure A as received from TCS & Co., Chartered Accountants, is attached herewith.

Details with respect to resignation/ change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 are annexed herewith.

Details required under Regulation 30 of the SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the enclosed Annexure 1.

You are requested to please take the same in your record.

Thanking you,

Yours Faithfully,

For SRU Steels Limited

Akhil Arora

Digitally signed by Akhil
Arora
Date: 2026.02.14 19:10:34
+05'30'

Akhil Arora

Managing Director & CFO

(DIN: 11329665)



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ANNEXURE I

S.No	Particulars	Details
1	Name of the company	SRU Steels Limited
2.	Name of the Auditor	M/s. TCS & Co., Chartered Accountants
3.	Reason for change viz, resignation, appointment, removal, death or otherwise.	As mentioned in the enclosed Resignation Letter.
4.	Effective Date of resignation	14 th February, 2026
5.	Brief Profile	Not Applicable
6.	Disclosure of Relationship between directors	Not Applicable



TCS & Co.
CHARTERED ACCOUNTANTS

www.tcsandco.com

+91 81414 24644 | info.admin@catcsandco.com

Date: 13/02/2026

To,
The Board of Directors
SRU Steels Limited
11/598/1, Chawla Market,
Patpar Ganj Road, Jheel Khuranja,
Delhi – 110031

Subject: Resignation as Statutory Auditor of M/s SRU Steels Limited.

Dear Sir/Madam,

We refer to our appointment as the Statutory Auditor of SRU Steels Limited in accordance with the provisions of the Companies Act, 2013.

The Company has announced 14th February, 2026 as the date for declaration of the financial results for the quarter ended December 2025. However, we have not received the necessary books of account, records, and relevant information required for the purpose of review till 12:30 PM on 13th February, 2026.

In absence of the requisite data and considering the limited time available, it is not possible for us to carry out the review procedures, verify the financial information and compile and certify the quarterly financial results in accordance with the applicable auditing standards and regulatory requirements.



RAJKOT | AHMEDABAD | MORBI | MUMBAI

1209, The Spire 2, Shital Park, 150 Feet Ring Road, Rajkot, Gujarat-360006.



TCS & Co.
CHARTERED ACCOUNTANTS

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Accordingly, due to the above constraints, we hereby tender our resignation as Statutory Auditor of the Company with immediate effect.

We request the Board of Directors to kindly take note of the same and arrange to file the necessary forms with the Registrar of Companies as required under the provisions of the Companies Act, 2013.

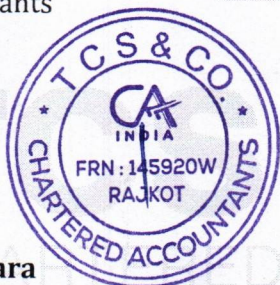
Thanking you,

Yours faithfully,

For T C S & Co.

Chartered Accountants

FRN: 145920W



CA Akshay Sanepara

Partner

Membership No.: 190445

RAJKOT | AHMEDABAD | MORBI | MUMBAI

1209, The Spire 2, Shital Park, 150 Feet Ring Road, Rajkot, Gujarat-360006.

ANNEXURE - A

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

1. Name of the listed entity / material subsidiary: SRU Steels Limited

2. Details of the statutory auditor:

- a. **Name:** T C S & Co.
- b. **Address:** 1209, The Spire 2, Shital Park, 150 Feet Ring Road, Rajkot - 360006, Gujarat
- c. **Phone number:** +91 81414 24644
- d. **Email:** info.admin@tcsandco.com

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

- a. **Date on which the statutory auditor was appointed:** 25/09/2025
- b. **Date on which the term of the statutory auditor was scheduled to expire:** 31/03/2030
- c. **Prior to resignation, the latest audit report / limited review report submitted by the auditor and date of its submission:** Limited Review not carried out for the quarter ended December 2025 due to non-availability of required information and non-co-operation of the management.

4. Detailed reasons for resignation:

The Company announced 14 February 2026 as the date for declaration of financial results for the quarter ended December 2025. However, the necessary books of account, records and relevant information required for the purpose of limited review were not made available to us till 12:30 PM on 13 February 2026. In the absence of the requisite data and considering the limited time available, it was not possible to carry out the review procedures, verify the financial information and certify the quarterly financial results in accordance with the applicable auditing standards and regulatory requirements. Further due to continuous non-co-operation from the management, we are unable to conduct audit or limited review in accordance with auditing standards and regulatory requirements.

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): The Company was informed about the non-availability of required information and consequent inability to complete the limited review within the stipulated timeline prior to submission of resignation.

6. In case the information requested by the auditor was not provided, then following shall be disclosed:

- 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:** No



b. Whether the lack of information would have significant impact on the financial statements / results: No

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): Yes

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: No

7. Any other facts relevant to the resignation:

Resignation has been tendered with immediate effect due to the constraints mentioned above.

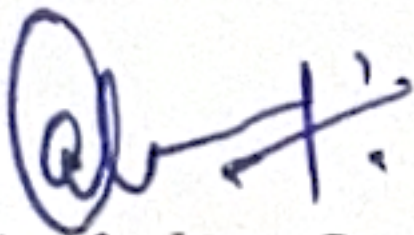
Declaration

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 our firm.

For, T C S & Co.

Chartered Accountants

FRN: 145920W



CA Akshay Sanepara

Partner

Membership No.: 190445

Date: 13/02/2026

Place: Rajkot





srusteels <srusteels95@gmail.com>

Resignation as Statutory Auditor of M/s SRU Steels Limited

1 message

T C S & CO. <saneparaakshay@gmail.com>
To: srusteels95@gmail.com, srusteelgujarat@gmail.com

Sat, Feb 14, 2026 at 2:30 PM

Dear Sir/Madam,

Please find attached resignation letter as Statutory Auditor of M/s SRU Steels Limited. As the required financial information and records for the quarter ended December 2025 were not made available to us till 12:30 PM on 13th February, 2026, it is not possible for us to carry out the review and certify the quarterly financial results scheduled to be declared on 14th February, 2026.

Kindly take the same on record and do the needful.

Best Regards,

CA Akshay Sanepara

Fellow Chartered Accountant (FCA)

DISA | FAFD | Concurrent Audit Certificate

NISM Certified | Public Finance & Government Accounting

Co-operative Audit & Allied Professional Certifications

TCS & CO.

Chartered Accountants

Peer Reviewed Practice Unit

*406, Sanskar Heights, Near Umiyaji Circle,
150 Feet Ring Road, Rajkot – 360005, Gujarat, India*

Offices: Rajkot | Ahmedabad | Morbi | Navi Mumbai

 +91 81414 24644 | +91 84604 84756

 info.admin@catcsandco.com

 www.tcsandco.com

Audit • Taxation • Internal & System Audits • IS & Security Audit • Compliance

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 *Please do not print this email unless absolutely necessary — Save Paper, Save Trees!*

**Resignation Letter Scan.pdf**

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