

Date: 22-01-2025

To,
The Manager
Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

BSE Code: 543921

Sub: Announcement under Regulation 30 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (Listing Regulations)- Resignation of Statutory Auditor of the Company.

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, we wish to inform that M/s. N B T and Co., Chartered Accountants who were appointed as the Statutory Auditor of the Company; have tendered their resignation from the office of Statutory Auditors of the Company vide resignation letter dated 22nd January 2025 informing their inability to continue as the Statutory Auditors of the Company w.e.f 22nd January, 2025.

The copy of the resignation letter dated 22nd January, 2025 as received from M/s. N B T and Co., Chartered Accountants is enclosed herewith.

Further, details with respect to Resignation of the Statutory Auditors of the Company as required under Regulation 30 read with Schedule III of the Listing Regulations, and SEBI Circular SEBI/HO/CFD/CFD-PoD 1/P/CIR/2023/123 dated July 13, 2023 is annexed herewith as **Annexure-A**.

Kindly take this intimation in record in compliance with applicable statutory provisions.

For Comrade Appliances Limited

Khursheed Alam
Managing Director
DIN: 07349338
Place: Mumbai

Annexure A

Details with respect to Change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 dated July 13, 2023.

Sr.No.	Particulars	Details
1.	Name of the Company	Comrade Appliances Limited
2.	Name of the Auditor	M/s. N B T and Co.
3.	Reason for Change viz. Resignation as Statutory Auditor vide appointment resignation, removal, letter dated 6h November, 2023 and death or Otherwise	Resignation from the office of Statutory Auditor w. e .f 22 nd January 2025 due to the reason as mentioned in the resignation letter enclosed herewith.
4.	Effective Date of resignation	22 nd January 2025
5.	Brief profile	NA
6.	Disclosure of relationships between directors (in case of appointment of a director)	NA

Date: January 22, 2025

To:

The Board of Directors,
Audit Committee,
Comrade Appliances Limited,
Mumbai

Subject: Resignation from the Office of Statutory Auditors of the Company

Dear Members of the Board and Audit Committee,

We, N BT and Co., Chartered Accountants, were appointed as the Statutory Auditors of Comrade Appliances Limited pursuant to the shareholders' resolution dated September 30, 2022, to hold office for a term of five years until the conclusion of the 10th Annual General Meeting of the Company, to be held in the year 2027.

However, we hereby tender our resignation from the office of Statutory Auditors of the Company, with effect from January 22, 2025, due to our firm is currently engaged in a number of new assignments, which require substantial time and resources. Due to the increased demands of these commitments, we regret that we are unable to continue dedicating the necessary attention and diligence required to fulfill the responsibilities as the Statutory Auditors of Comrade Appliances Limited.

We wish to confirm that we have successfully completed the limited review assignment for the half-year ended September 30, 2024.

In accordance with the requirements of the SEBI Circular CIR/CFD/CMD1/114/2019, dated October 18, 2019, we have provided the necessary information in Annexure A to facilitate compliance by the Company with the prescribed guidelines.

We take this opportunity to express our sincere gratitude to the Board of Directors, the Audit Committee, and the management of Comrade Appliances Limited for their support and cooperation extended to us during our tenure.

We request the Company to kindly acknowledge receipt of this resignation letter and make the necessary filings with the regulatory authorities at the earliest.

Thanking you.

Yours sincerely,

For N BT and Co.
Chartered Accountants
Firm Registration No.: 140489W



Ashutosh Biyani
Partner
Membership No.: 165017



Annexure A

Particulars	Details
1. Name of the listed entity/ material subsidiary	Comrade Appliances Limited
2. Details of the statutory auditor:	
a) Name	N B T and Co
-b)Address	201, 2nd Floor, Mahindra M-Space, Off Aarey Road, Next to Meenatai Thackeray Blood Bank, Goregaon (West), Mumbai, Maharashtra – 400104
-c) Phone number	+91-8097456165
d) Email	nbtco@gmail.com
3. Details of association with the listed entity/ material subsidiary:	
a) Date on which the statutory auditor was appointed	30th September, 2022
b) Date on which the term of the statutory auditor was scheduled to expire	At the conclusion of Tenth Annual General Meeting of the Company
c) Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	Limited Review report dated 14th November, 2024 submitted for the half year ended 30th September, 2024
4. Detailed reasons for resignation	Refer to above resignation letter dated January 22, 2025.
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)	Nil
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.	
b. Whether the lack of information would have significant impact on the financial statements/results.	No such instances occurred
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)	Not Applicable
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	Not Applicable
7. Any other facts relevant to the resignation	Nil
Declaration	
1. We hereby confirm that the information given in this letter and its attachments is correct and complete.	
2. We also confirm that there is no other material reason other than those provided above for the resignation of our firm.	

Ashutosh Biyani

Ashutosh Biyani

Partner

Date – January 22, 2025

Place -Mumbai

