

**September 24, 2025**

National Stock Exchange of India Limited  
Listing Compliance Department  
Exchange Plaza  
Bandra – Kurla Complex  
Bandra East, Mumbai – 400 051  
**NSE Symbol: ARE&M**

BSE Limited  
Corporate Relations Department  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort  
Mumbai – 400 001  
**BSE SCRIP CODE: 500008**

Dear Sir/ Ma'am

**Sub: Intimation - Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Resignation by Statutory Auditor of Amara Raja Advanced Cell Technologies Private Limited, wholly owned Material Subsidiary of the Company**

Pursuant to Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (as amended from time to time), we hereby inform you that M/s Brahmayya & Co, Chartered Accountants (Firm Registration No.: 000513S), have tendered resignation from their position of Statutory Auditors of Amara Raja Advanced Cell Technologies Private Limited ("ARACT"), a wholly owned material subsidiary of Amara Raja Energy & Mobility Limited ("the Company" or "Holding Company"), vide their letter dated September 24, 2025.

A copy of the resignation letter along with the annexure containing the required information from the Statutory Auditor in the format as specified in the SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, as received from M/s Brahmayya & Co, Chartered Accountants is attached herewith as "Annexure A".

The resigning statutory auditors of ARACT have not raised any concern with respect to the management of ARACT. Accordingly, no deliberation by the Audit Committee is required, and disclosure of the Audit Committee's comments is not applicable.

The details as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed herewith as "Annexure B".

This is for your kind information and record.

**For Amara Raja Energy & Mobility Limited**  
(Formerly known as Amara Raja Batteries Limited)

**Vikas Sabharwal**  
Company Secretary &  
Vice President - Legal



24<sup>th</sup> September 2025.

To  
The Board of Directors,  
**Amara Raja Advanced Cell Technologies Private Limited,**  
Hyderabad,  
Telangana-500008,  
India.

**Subject: Resignation as Statutory Auditor**

Dear Sirs,

We, M/s. BRAHMAYYA & CO, Chartered Accountants, having our office at D.no: 33-25-33B, Govindarajulunaidu Street, Suryaraopet, Vijayawada were appointed as Statutory auditors of Amara Raja Advanced Cell Technologies Private Limited (Wholly Owned Subsidiary of Amara Raja Energy & Mobility Limited) pursuant to the resolution passed by the shareholders of Amara Raja Advanced Cell Technologies Private Limited at their 1<sup>st</sup> AGM held on 29<sup>th</sup> August 2023 for a term of 5 years in accordance with the provisions of Section 139(1) of the Companies Act, 2013.

We have completed our Statutory audit till 31<sup>st</sup> March, 2025 and issued our Audit report on May 26, 2025. We also completed limited review of financial statements for Q1 ended June 30, 2025 and issued our report on August 13, 2025.

We completed our tenure as the statutory auditors of Amara Raja Energy & Mobility Limited (the Company's "Holding Company") in the Annual General Meeting held on August 14, 2025. As per the discussions we had with the management, pursuant to the change in the Statutory auditors of the holding company, for the reasons of the company's operational efficiency and need for bringing in synergies with the holding company audit firm, as well as for maintaining consistency in the audit process, the company intends to align its statutory auditor with that of the Holding company. Accordingly, we hereby tender our resignation as the statutory auditors of the Amara Raja Advanced Cell Technologies Private Limited and request you to treat this as our letter of resignation with immediate effect.

We confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company, other than the reason stated above.

Please find attachment in Annexure-A with regard to the information to be obtained by the company from the auditors of the company for the resignation as required by SEBI Master Circular No.SEBI/HO/CFD/PoD2/CIR/P/2023/120 dt.11.7.2023.

Door No. 10-3-21, 3rd Line, Sambasivapet, GUNTUR-522 001, Andhra Pradesh, India. Telephone: 91-863-2220347, 2322326, Cell: 9441176311

E-mail: [krajaj@brahmayya.com](mailto:krajaj@brahmayya.com) [brahmayyavijayawada@outlook.com](mailto:brahmayyavijayawada@outlook.com)

[ALSO AT CHENNAI, BENGALURU, ADONI, NEW DELHI, GURGAON, MUMBAI]



As per the requirement of the Companies Act, 2013, we shall be forwarding the copy of the ADT-3 as filed with ROC.

We take this opportunity to express our sincere appreciation to the Board of Directors and the management of the Company for the cooperation extended to us during our tenure as statutory auditors.

Thanking you,

Yours faithfully,

**for M/s Brahmayya & Co,**

Chartered Accountants,

F.R.N: 000513S.

**KARUMAN** Digitally signed by  
**CHI RAJAJ** KARUMANCHI RAJAJ  
Date: 2025.09.24  
11:30:53 +05'30'

Karumanchi Rajaj

Partner

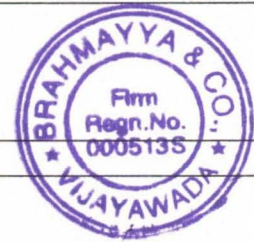
Membership No.204519.



## Annexure-A

**Disclosure of Information as per Securities Exchange Board of India Circular CIR/CFD/CMD1/114/2019, dated 18<sup>th</sup> October 2019.**

No.	Particulars	Details
1.	Name of the material subsidiary:	<b>Amara Raja Advanced Cell Technologies Private Limited</b>
2.	Details of the statutory auditor:	
a.	Name:	<b>M/s. BRAHMAYYA &amp; CO, Chartered Accountants (Firm Reg. No.: 000513S)</b>
b.	Address:	<b>D.no: 33-25-33B, Govindarajulunaidu Street, Suryaraopet, Vijayawada-520008</b>
c.	Phone number:	
d.	Email:	<b><a href="mailto:brahmavijayawada@outlook.com">brahmavijayawada@outlook.com</a></b>
3.	Details of association with material subsidiary:	
	A. Date on which statutory auditor was appointed:	<b>29<sup>th</sup> August 2023</b>
	B. Date on which term of statutory auditor was scheduled to expire:	<b>31<sup>st</sup> March 2028</b>
	C. Prior to resignation, the latest audit report/limited review report submitted:	<b>Independent Auditors Report was submitted on 26<sup>th</sup> May 2025 and Limited Review Report for quarter ended 30<sup>th</sup> June 2025 was submitted on 13<sup>th</sup> August 2025.</b>
4.	Detailed reasons for resignation:	<b>Alignment of the statutory auditors of the material subsidiary Company with the Holding Company's auditor.</b>
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):	<b>Not Applicable</b>
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	<b>Not Applicable</b>
	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.	
	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)	
7.	Any Other Facts relevant to resignation	<b>None</b>



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 my resignation/ resignation of my firm.

**For M/s Brahmayya & Co,**  
Chartered Accountants,  
F.R.N: 000513S.

**KARUMAN** Digitally signed by  
**CHI RAJAJ** KARUMANCHI RAJAJ  
Date: 2025.09.24  
11:31:55 +05'30'

Karumanchi Rajaj  
Partner  
Membership No.204519.  
Date: 24.09.2025  
Place: Vijayawada.



## ANNEXURE B

Details required under Regulation 30 of the SEBI Listing Regulations read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 read with Schedule III of the SEBI Listing Regulations are as follows:

S.no	Particulars	Details
1.	Name of the Material wholly owned Subsidiary	Amara Raja Advanced Cell Technologies Private Limited
2.	Name of Auditor	M/s Brahmayya & Co, Chartered Accountants (Firm Registration No.: 000513S)
3.	Reason for change viz. <del>appointment, resignation, removal, death or Cessation</del>	Alignment of the statutory auditors of the material wholly owned subsidiary with the Holding Company's statutory auditor for operational convenience.
4.	Effective Date of Resignation	September 24, 2025
5.	Brief Profile	Not Applicable
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

**For Amara Raja Energy & Mobility Limited**  
(Formerly known as Amara Raja Batteries Limited)

**Vikas Sabharwal**  
Company Secretary &  
Vice President - Legal

