BTL/SE/Reg 30/2022-2023 **Dated: June 30, 2022**

BSE Ltd. First Floor, New Trading Ring, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001	National Stock Exchange of India Ltd. "Exchange Plaza", Plot no. C/1, G. Block Bandra-Kurla Complex, Bandra (E) Mumbai – 400051
BSE Scrip Code – 542932	**NSE Symbol – BIRLATYRE**

Sub: Postal Ballot Notice – Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI - LODR Regulations**"), we enclose a copy of Postal Ballot Notice dated June 27, 2022 along with the Explanatory Statement ("Postal Ballot Notice"), dispatched today, for seeking the approval of the Shareholders of Birla Tyres Limited ("**the Company**") for the appointment of Auditors to fill the casual vacancy by way of an Ordinary Resolution.

In compliance with the General Circulars issued by the Ministry of Corporate Affairs from time to time, this Postal Ballot Notice is being sent only through electronic mode to all those Shareholders whose names appear in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories and whose e-mail addresses are registered with the Registrar and Share Transfer Agent/ Depositories as on the **Cut-off date i.e. Friday, June 24, 2022** ("**Cut-off date**").

The Company has engaged the services of National Securities Depository Limited ("**NSDL**") to provide remote e-Voting facility to its Members. **The remote e-Voting period commences on Friday, July 01, 2022 from 9:00 A.M. (IST) and ends on Saturday, July 30, 2022 at 5:00 P.M. (IST)**. During this period, Shareholders of the Company may cast their vote electronically. The e-Voting module shall be disabled by NSDL thereafter. Once the vote on the Resolution is cast by the Shareholder, s/he shall not be allowed to change it subsequently. Voting rights of the Members shall be in proportion to the shares held by them in the paid-up equity share capital of the Company as on the Cut-off date. Communication of assent or dissent of the Shareholders would only take place through the remote e-Voting system.

Shareholders whose e-mail addresses are not registered with the Registrar and Share Transfer Agent/ Depositories, may register their e-mail addresses on or before 5:00 P.M. (IST) on Friday, July 22, 2022 to receive this Postal Ballot Notice by sending an e-mail/ letter to the Company's RTA at ***mcssta@rediffmail.com***.

The Postal Ballot Notice is also available on the website of the Company at ***www.birlatyre.com***, Company's Registrar and Share Transfer Agent, MCS Share Transfer Agent Limited at ***www.mcsregistrars.com*** and on the website of NSDL at ***www.evoting.nsdl.com***.

You are requested to take the same on your record.

Thanking you.

Yours faithfully,
For Birla Tyres Limited

Saurabh Mantri
Company Secretary & Compliance Officer
Issued with approval of Mr. Seikh Abdul Salam,
Interim Resolution Professional
Reg. No. IBBI/IPA-003/IP-N00250/2019-2020/12966

Encl: as above

P + 91 33 2262 4355/ 57/ 58
E: corporate@birlatyre.com
W: www.birlatyre.com
CIN – L25209WB2018PLC228915

Birla Tyres Limited
Registered & Corporate Office:
8th floor, Birla Building, 9/1, R. N. Mukherjee Road
Kolkata – 700 001

BIRLA TYRES LIMITED

Regd. Office: 9/1 R. N. Mukherjee Road, 8th floor, Birla Building, Kolkata -700 001
CIN: L25209WB2018PLC228915
Phone: 033-2262 4355/ 57/ 58
Website: www.birlatyre.com; E-mail: corporate@birlatyre.com

NOTICE OF POSTAL BALLOT

TO THE MEMBERS

NOTICE is hereby given pursuant to the provisions of Sections 110 and 108 and other applicable provisions, if any, of the Companies Act, 2013 ("**the Act**") and Rules 22 and 20 of the Companies (Management and Administration) Rules, 2014 ("**the Rules**"), Secretarial Standard on General Meetings ("**SS-2**") issued by the Institute of Company Secretaries of India, Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI - LODR Regulations**") including any statutory modification(s) or re-enactment(s) thereof, for the time being in force, read with General Circulars issued by the Ministry of Corporate Affairs ("**MCA**") from time to time ("**MCA Circulars**"), that the Resolution seeking approval for the appointment of Auditors to fill the casual vacancy, is proposed to be passed as an Ordinary Resolution by Members of Birla Tyres Limited through Postal Ballot only by voting through electronic means ("**remote e-Voting**"). Communication of assent or dissent of Members would take place only through the remote e-Voting system.

In compliance with the aforesaid MCA Circulars, this Postal Ballot Notice is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Registrar and Share Transfer Agent/ Depositories. If your e-mail address is not registered with the Registrar and Share Transfer Agent/ Depositories, please follow the process provided in the Notes to receive this Postal Ballot Notice.

An explanatory statement pursuant to Sections 102, 110 and other applicable provisions, if any, of the Act, pertaining to the Resolution setting out the material facts and reasons thereof, is appended to this Postal Ballot Notice. Ritu Bajaj (Membership No. FCS 9913) of Messrs. RP & Associates, Company Secretaries, is appointed as the Scrutinizer to conduct the Postal Ballot through remote e-Voting process in a fair and transparent manner.

The remote e-Voting period commences on Friday, July 01, 2022 from 9:00 A.M. (IST) and ends on Saturday, July 30, 2022 at 5:00 P.M. (IST). The Scrutinizer will submit her report to the Interim Resolution Professional or to any other person authorized by him upon completion of the scrutiny of the votes cast through remote e-Voting. The results of the Postal Ballot will be announced on or before 5:00 P.M. (IST) on August 02, 2022.

The said results along with the Scrutinizer's Report would be intimated to BSE Limited and National Stock Exchange of India Limited, where the Equity Shares of the Company are listed. Additionally, the results will also be uploaded on the Company's website at www.birlatyre.com and on the website of National Securities Depository Limited ("**NSDL**") at www.evoting.nsdl.com.

SPECIAL BUSINESS:

1. **To approve the appointment of Neha Bothra & Co., Chartered Accountants (Firm Registration Number: 326938E) as the Auditors of the Company and to fix their remuneration**

   To consider, and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

   "**RESOLVED THAT** pursuant to the provisions of Section 139(8), 141, 142 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, including any statutory modification(s), clarification(s), exemption(s) or re-enactment(s) thereof for the time being in force, and as recommended by the Interim Resolution Professional, Neha Bothra & Co., Chartered Accountants, (Firm Registration Number: 326938E), be and are hereby appointed as Auditors of the Company to fill the casual vacancy caused by the resignation of Messrs. Deloitte Haskins & Sells, Chartered Accountants, and who shall hold office from the conclusion of this Postal Ballot (i.e. the last date for e-Voting), up to the conclusion of the 5th Annual General Meeting of the Company, at a remuneration of ₹ 21,00,000/- (Rupees Twenty One lakhs only) plus applicable taxes and reimbursement of actual out of pocket expenses in performance of their duties."

Registered Office:
9/1, R. N. Mukherjee Road,
8th Floor, Birla Building,
Kolkata - 700 001.

For Birla Tyres Limited
Sd/-
Seikh Abdul Salam
Interim Resolution Professional
Reg. No. IBBI/IPA-003/IP-N00250/ 2019-2020/12966

Date: June 27, 2022

Notes:

A. General Instructions:

1. An Explanatory Statement setting out the material facts pursuant to Sections 102 and 110 of the Companies Act, 2013 ("the Act") read with Rule 22 of the Companies (Management and Administration) Rules, 2014 ("the Rules") and Secretarial Standard – 2 on General Meetings issued by the Institute of Company Secretaries of India ("**SS-2**"), as amended, relating to the Resolutions proposed to be passed is annexed hereto.

2. Additional details pursuant to Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI - LODR Regulations**"), in respect of the appointment of the Auditors, are also annexed to this Notice.

3. **Sending of the Postal Ballot Notice through Electronic Mode**: In compliance with the MCA Circulars, the Postal Ballot Notice is being sent only through electronic mode to all those Members whose e-mail addresses are registered with the Registrar and Share Transfer Agent/ Depositories and whose names appear in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on the **cut-off date** i.e., Friday, June 24, 2022. Members may note that this Postal Ballot Notice will also be available on the website of the Company at ***www.birlatyre.com,*** websites of the Stock Exchanges i.e. BSE Limited and the National Stock Exchange of India Limited at ***www.bseindia.com*** and ***www.nseindia.com*** respectively, on the website of the Company's Registrar and Share Transfer Agent, MCS Share Transfer Agent Limited ("**RTA"** or "**MCS**") at ***www.mcsregistrars.com*** and on the website of NSDL at ***www.evoting.nsdl.com***. A person who is not a Member as on the Cut-off date should treat this Postal Ballot Notice for information purposes only.

4. Relevant documents referred to in this Postal Ballot Notice and the Explanatory Statement are open for inspection by Members at the Registered Office of the Company during business hours on all working days, until the last date of remote e-voting.

5. The Company hereby requests all its Members to register their e-mail address, if not yet registered, to promote green initiative and to enable the Company to provide all communications to Members through e-mail. The Company had earlier sent letters to all Members in this regard. However, Members who have still not registered their e-mail IDs, are requested to do so at the earliest, in the following manner:

   a. Members holding shares in physical mode and who have not registered/ updated their e-mail address with the Company are requested to register/ update the same by submitting duly filled and signed Form ISR-1 with RTA.

   b. Members holding shares in dematerialised mode are requested to register/ update their e-mail address with the relevant Depository Participant.

6. **Members to register e-mail addresses to receive this Notice electronically:**

   If your e-mail address is not registered with the RTA/ Depositories, you may register on or before 5:00 P.M. (IST) on Friday, July 22, 2022 to receive this Postal Ballot Notice by sending an e-mail/ letter to the Company's RTA at ***mcssta@rediffmail.com***.

   - Please note that the above facility is only for temporary registration of e-mail address for receipt of this Notice and the e-Voting instructions along with the User ID and Password. Members may send a request to ***evoting@nsdl.co.in*** for procuring User ID and Password for e-Voting by providing demat account number/ Folio number, client master or copy of Consolidated Account Statement, scanned copy of the share certificate (front and

back), PAN (self-attested scanned copy of PAN card), AADHAAR (self-attested scanned copy of Aadhaar Card). If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained above.

- For permanent registration of e-mail, please contact your Depository Participant, if shares are held in electronic form and Registrar and Share Transfer Agent, if shares are held in physical form.

7. Ritu Bajaj (Membership No. FCS 9913) of Messrs. RP & Associates, Company Secretaries, is appointed as the Scrutinizer to conduct the Postal Ballot through remote e-Voting process in a fair and transparent manner.

8. The Scrutinizer shall, after conclusion of the voting period, prepare report of the votes cast in favour or against, if any, and submit the same to the Interim Resolution Professional or to any other person authorized by him within two working days from last date of voting, i.e., on or before Monday, August 02, 2022. The results of the e-Voting declared along with the Scrutinizer's Report will be communicated to the Stock Exchanges i.e. National Stock Exchange of India Limited and BSE Limited, and will be simultaneously displayed on the Notice Board of the Company at the Registered Office and will also be available on the website of the Company at ***www.birlatyre.com,*** on the website of the Company's RTA at ***www.mcsregistrars.com*** and on the website of NSDL at ***www.evoting.nsdl.com***.

9. **The Resolutions, if passed by requisite majority, will be deemed to have been passed on the last date of remote e-Voting i.e., Saturday, July 30, 2022.**

B. Instructions for Remote e-Voting are given below:

i) In compliance with the provisions of Sections 108 and 110 of the Act, Rules 20 and 22 of the Rules, Regulation 44 of the SEBI - LODR Regulations, MCA Circulars and SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 in relation to e-voting facility provided by Listed Entities, the Company has provided the facility of remote e-Voting to all Members, to enable them to cast their votes electronically. The Company has engaged the services of National Securities Depository Limited ("**NSDL")** to provide remote e-Voting facility to its Members.

ii) Voting rights of Members shall be in proportion to the shares held by them in the paid-up equity share capital of the Company as on the **cut-off date i.e., Friday, June 24, 2022**. Only those Members whose names appear in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on the **cut-off date** will be entitled to cast their votes through remote e-Voting in accordance with the process specified in this Notice. **The remote e-Voting period commences on Friday, July 01, 2022 from 9:00 A.M. (IST) and ends on Saturday, July 30, 2022 at 5:00 P.M. (IST)**. The e-voting module shall be disabled by NSDL thereafter. Once the vote on the Resolution is cast by the Member, he/ she shall not be allowed to change it subsequently.

iii) Members who need assistance can contact NSDL on ***evoting@nsdl.co.in***/ 1800 1020 990 and 1800 22 44 30 or contact Mr. Amit Vishal, Senior Manager/ Ms. Pallavi Mhatre, Manager, NSDL, Trade World, "A" Wing, 4th Floor, Kamala Mills Compound, Lower Parel, Mumbai 400 013 at telephone no. 022 – 24994360/ 022 – 24994545 or at e-mail ID: ***evoting@nsdl.co.in***.

iv) Institutional/ Corporate Members (i.e., other than Individuals, HUF, NRI etc.) are required to send a scanned copy (PDF/ JPG Format) of the relevant Board Resolution/ Power of Attorney/ appropriate Authority Letter together with attested specimen signature(s) of the duly authorized signatory(ies) who are authorized to vote to the Scrutinizer through e-mail at ***rbajaj@rpaonline.in*** with a copy marked to ***evoting@nsdl.co.in***.

Alternatively, they can also upload the Board Resolution/ Power of Attorney/ Authority Letter etc. by clicking on "**Upload Board Resolution/ Authority Letter**" displayed under "**e-Voting**" tab in their login.

v) It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-Voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "**Forgot User Details/ Password?**" or "**Physical User Reset Password?**" option available on ***www.evoting.nsdl.com*** to reset the password.

vi) In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-Voting user manual for Shareholders available at the download section of ***www.evoting.nsdl.com*** or call on toll free no.: **1800 1020 990** and **1800 22 44 30** or send a request at ***evoting@nsdl.co.in***.

vii) **The remote e-Voting period commences on Friday, July 01, 2022 from 9:00 A.M. (IST) and ends on Saturday, July 30, 2022 at 5:00 P.M. (IST).** During this period, Members holding shares either in physical form or in dematerialized form, as on **Friday, June 24, 2022 i.e. cut-off date**, may cast their vote electronically. The e-Voting module shall be disabled by NSDL for voting thereafter.

The details of the process and manner for remote e-Voting are explained herein below:

Step 1: Access to NSDL e-Voting system
Step 2: Cast your vote electronically and join virtual meeting on NSDL e-Voting system.

Details on Step 1 are mentioned below:

A) Login method for remote e-Voting and joining virtual meeting for Individual Shareholders holding securities in demat mode.

Pursuant to SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 2020 on "**e-Voting facility provided by Listed Entities**", e-Voting process has been enabled to all the individual demat account holders, by way of single login credential, through their demat accounts/ websites of Depositories/ DPs in order to increase the efficiency of the voting process. Individual demat account holders would be able to cast their vote without having to register again with the e-Voting service provider ("**ESP**") thereby not only facilitating seamless authentication but also ease and convenience of participating in e-Voting process. Shareholders are advised to update their mobile number and e-mail ID with their DPs in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL	**A. NSDL IDeAS facility** **If you are already registered, follow the below steps:** 1. Visit the e-Services website of NSDL viz. ***https://eservices.nsdl.com/*** either on a personal computer or on a mobile. 2. On the e-Services home page, click on the "**Beneficial Owner**" icon under "**Login**" which is available under "**IDeAS**" section. A new screen will open which will prompt you to enter existing User ID and Password. 3. After successful authentication, you will be able to see e-Voting services under Value added services. 4. Click on "**Access to e-Voting**" appearing on the left hand side under e-Voting services and you will be able to see the e-Voting page. 5. Click on Company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting and e-Voting during the meeting. **If you are not registered, follow the below steps:** 1. Option to register is available at ***https://eservices.nsdl.com***. 2. Select "**Register Online for IDeAS Portal**" or click at ***https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp*** 3. Please follow steps given in points 1-5. **B. e-Voting website of NSDL** 1. Open web browser by typing the following ***URL: https://www. evoting.nsdl.com/*** either on a personal computer or on a mobile. 2. On the e-Voting system home page, click on the icon "**Login**" which is available under '**Shareholder/ Member**' section. 3. A new screen will open which will prompt you to enter existing User ID (i.e. your sixteen digit demat account number held with NSDL), Password/ OTP and a Verification Code as shown on the screen. 4. After successful authentication, you will be redirected to NSDL website wherein you can see e-Voting page. Click on Company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting and e-Voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Existing users who have opted for Easi/ Easiest, they can login through their User ID and Password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/ Easiest are ***https://web.cdslindia.com/myeasi/home/login*** or ***www.cdslindia.com*** and click on New System Myeasi.

	2. After successful login of Easi/ Easiest the user will also be able to see the e-Voting Menu. The Menu will have links of e-Voting service provider i.e. **NSDL**. Click on **NSDL** to cast your vote. 3. If the user is not registered for Easi/ Easiest, option to register is available at https://web.cdslindia.com/myeasi/RegistrationEasiRegistration. Alternatively, the user can directly access e-Voting page by providing demat account number and PAN number from a link in *www.cdslindia.com* home page. The system will authenticate the user by sending OTP on registered mobile & e-mail ID as recorded in the demat account. After successful authentication, user will be provided links for the respective ESP i.e. **NSDL** where the e-Voting is in progress.
Individual Shareholders (holding securities in demat mode) logging through their depository participants	1. You can also login using the login credentials of your demat account through your DP registered with NSDL/ CDSL for e-Voting facility. 2. Upon logging-in, you will be able to see e-Voting option. 3. Click on e-Voting option, you will be redirected to NSDL/ CDSL Depository site after successful authentication, wherein you can see e-Voting feature. 4. Click on Company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting and e-Voting during the meeting.

Important Note: Members who are unable to retrieve User ID/ Password are advised to use "Forget User ID" and/or "Forget Password" option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at *evoting@nsdl.co.in* or call at toll free no.: 1800 1020 990 and 1800 22 44 30
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at *helpdesk.evoting@cdslindia.com* or contact at 022-23058738 or 022-23058542-43

B) Login Method for e-Voting and joining virtual meeting for Shareholders other than Individual Shareholders holding securities in demat mode and Shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser and enter the URL: *https://www.evoting.nsdl.com*.
2. Once the home page of e-Voting system is launched, click on the icon "**Login**" which is available under '**Shareholder/ Member**' section.
3. A new screen will open. Enter your User ID, Password/ OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL e-services i.e. IDeAS, you can log-in at *https://eservices.nsdl.com*/ with your existing IDeAS login. Once you log-in to NSDL eservices, click on e-Voting and you can proceed to Step 2 i.e. cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID. For example if your DP ID is IN300*** and Client ID is 12****** then your User ID is IN300***12******.

	b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID. For example if your Beneficiary ID is 12********** then your User ID is 12**********.
	c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the Company. For example if folio number is 001*** and EVEN is 101456 then User ID is 101456001***.

5. Password details for Shareholders other than Individual Shareholders are given below:
   a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      i) If your e-mail ID is registered in your demat account or with the Company, your 'initial password' is communicated to you on your e-mail ID. Trace the e-mail sent to you from NSDL from your mailbox. Open the e-mail and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit Client ID for NSDL account, last 8 digits of Client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      ii) If your e-mail ID is not registered, please register it by following details mentioned above.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?" (If you are holding shares in your demat account with NSDL or CDSL) option available on ***www.evoting.nsdl.com***.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on ***www.evoting.nsdl.com***.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at ***evoting@nsdl.co.in*** mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Details on Step 2 are mentioned below:

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?
1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of Birla Tyres Limited to cast your vote during the remote e-Voting period or during the AGM. For joining virtual meeting, you need to click on "VC/ OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/ modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.
7. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 READ TOGETHER WITH REGULATION 17(11) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Messrs. Deloitte Haskins & Sells, Chartered Accountants, (Firm Registration Number: 302009E) ("Deloitte") were appointed as the Auditors of the Company for a term of five consecutive years at the Company's First Annual General Meeting ("**AGM**") held on December 02, 2019, to hold office from the conclusion of the Company's First AGM until the conclusion of the Company's Sixth AGM. They have completed the audit of the Company's financial statements upto and including the year ended March 31, 2022. The March 31, 2022 financial statements were adopted by Members at the Company's Fourth AGM held on June 18, 2022.

Deloitte, by their letter dated May 11, 2022 addressed to the Interim Resolution Professional ("**IRP**"), have expressed their inability to continue as the Company's Auditors for reasons purely economic. The Company is no more in a position to afford the quantum of their professional fees and Deloitte are unwilling to reduce their fees. As such they have resigned as the Company's Auditors.

As per the provisions of Section 139(8) of the Companies Act, 2013, a casual vacancy caused by the resignation of the Auditor can be filled by the Board within 30 days of the vacancy and is required to be approved by the Company at General Meeting within three months thereof. The IRP has accordingly appointed Neha Bothra & Co. ("**Neha Bothra**"), Chartered Accountants (Firm Registration Number: 326938E) to fill such casual vacancy. Neha Bothra, if appointed, will hold office from the conclusion of this Postal Ballot until the conclusion of the Fifth Annual General Meeting. Neha Bothra have conveyed their consent to be appointed as such. They have also confirmed that their appointment, if made by Members, would be within the limits prescribed under the Companies Act, 2013.

Pursuant to Regulation 36 (5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following details are mentioned below for the information of Members:

Proposed audit fee payable to auditors	Fees proposed to be paid to Neha Bothra towards statutory audit and limited review (including certifications but excluding applicable taxes and reimbursements of actual out of pocket expenses) for the financial year 2022-23 will not exceed ₹ 21 Lakhs.
Terms of Appointment	Pursuant to Section 139(8)(i) of the Act, their initial term of appointment shall be up to the conclusion of the Company's Fifth AGM.
Material change in fee payable	Fees payable to Neha Bothra will be significantly lower than that would have been paid to Deloitte.
Basis of recommendation and Auditor Credentials	The decision to appoint Neha Bothra has been taken by the IRP upon assessing their credentials, expertise and ability to conduct the Company's audit. Brief profile of Neha Bothra is as under: Neha Bothra & Co., Chartered Accountants, was established in 2009. The Firm has four Partners. The Firm is in the panels maintained by the Comptroller & Auditor General of India, Reserve Bank of India, Indian Banks Association etc. The Firm conducts Statutory Audits/ Concurrent Audit/ Systems Audit/ Internal Audits of various entities including listed companies. Besides, the Firm has experience in Income Tax Appellate Matters and Corporate Law matters. The Partners have wide and varied experience. The Firm holds a Peer Review Certificate issued by the Peer Review Board of ICAI valid till March 31, 2025.

Accordingly, Item Number 1 of this Postal Ballot Notice has been proposed. The IRP commends this Ordinary Resolution to Members for acceptance.

No Director or Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in this Resolution.

Registered Office:
9/1, R. N. Mukherjee Road,
8th Floor, Birla Building,
Kolkata - 700 001.

For Birla Tyres Limited
Sd/-
Seikh Abdul Salam
Interim Resolution Professional
Reg. No. IBBI/IPA-003/IP-N00250/
2019-2020/12966

Date: June 27, 2022