



October 24, 2025

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400001
Scrip: 543490

National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400051
Symbol: GMRP&UI

Dear Sir/Madam,

Sub: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Change of Statutory Auditors of Material Subsidiary of the Company

Pursuant to Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 ("Master Circular") dated November 11, 2024 we hereby inform that M/s S.R. Batliboi & Associates LLP, Chartered Accountants (Firm Registration No: 101049W/E300004), Statutory Auditors of GMR Warora Energy Limited ("GWEL"), a material subsidiary of GMR Power and Urban Infra Limited (the "Company"), have tendered their resignation from the position of Statutory Auditors, vide their letter dated October 23, 2025, due to **internal independence requirements of the Audit firm- M/s S.R. Batliboi & Associates LLP.**

Further, the Board of Directors of GWEL in their meeting dated October 23, 2025 approved and recommended to the Members of GWEL, appointment of M/s Walker Chandiok & Co LLP, Chartered Accountants (Firm registration no. 001076N/ N500013) as the statutory auditors of GWEL to fill up the casual vacancy caused due to the resignation of M/s S.R. Batliboi & Associates LLP.

In this regard, the details as required under Regulation 30 read with Para A of Part A of Schedule III of the SEBI LODR Regulations and SEBI Master Circular along with the resignation letter as received from M/s S.R. Batliboi & Associates LLP, Chartered Accountants are attached herewith as "**Annexure I**".

You are requested to take the same on your records.

Thanking you,

for **GMR Power and Urban Infra Limited**

Vimal Prakash
Company Secretary &
Compliance Officer

Encl.: as above

GMR Power & Urban Infra Limited

Corporate Office: New Udaan Bhawan, Opp. Terminal 3, Indira Gandhi International Airport, New Delhi – 110 037
Registered Office: Unit No. 12, 18th Floor, Tower A, Building No. 5, DLF Cyber City, DLF Phase– III, Gurugram– 122002, Haryana, India

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S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

12th Floor
"UB City" Canberra Block
No. 24, Vittal Mallya Road
Bengaluru - 560 001, India
Tel : +91 80 6648 9000

Date: October 23, 2025

To,
Board of Directors
GMR Warora Energy Limited
701/704, 7th Floor, Naman Center,
A-Wing, BKC (Bandra Kurla Complex),
Bandra, Mumbai, Maharashtra - 400051.

For the attention of: Mr. Nikhil Dujari

Sub: Resignation as statutory auditors of the Company

Dear Sir,

We, S.R. Batliboi & Associates LLP ("Firm"), were re-appointed as statutory auditors of GMR Warora Energy Limited ("the Company") in 19th Annual General Meeting ("AGM") held on September 30, 2024 for a period of 5 years beginning April 01, 2024 till the conclusion of 24th AGM.

Further to our various discussions, your email dated October 22, 2025, certain non-audit services are proposed to be provided by another member firm of Ernst & Young Global Limited, which is not an affiliate of the Firm at the request of the management. In this circumstance, we will not be able to continue as statutory auditor under our internal independence requirements and accordingly, we hereby tender our resignation as the statutory auditors of the Company and request you to treat this as our letter of resignation with immediate effect. We have also discussed this matter with the Management of the Company.

Kindly take this on your record and do the needful. As required by Companies Act, 2013, we shall file a statement in Form ADT-3 in the due course and we forward a copy to the Company for record.

We have completed the audit of Ind AS financial statements of the Company for the year ended March 31, 2025 vide audit report dated April 23, 2025. We have also completed limited review on Statement of Unaudited Special Purpose Financial Information for the quarter ended September 30, 2025 and year to date April 1, 2025 to September 30, 2025 and issued our report dated October 23, 2025 thereon. We have not commenced the audit of the Company as at and for the year ended March 31, 2026.

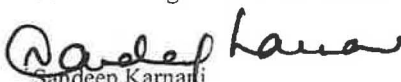
Please find attached in **Annexure A** the information to be obtained by the Company from the auditors for the resignation as required by Securities Exchange Board of India Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019, as the Company is material subsidiary of GMR Power and Urban Infra Limited, which is a listed entity.

We take this opportunity to reiterate our appreciation for the courtesies and co-operations extended to us by your organization.

Should you require any assistance in the future, please feel free to contact us.

Yours Sincerely,

For S.R. Batliboi & Associates LLP
Chartered Accountants
ICAI Firm registration No: 101049W/E300004


Sandeep Karnati
Partner
Membership Number: 061207



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

Annexure A

Disclosure of information from the statutory auditor upon resignation in accordance with SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019.

S.No.	Particulars	Explanations
1.	Name of the listed entity/material subsidiary	GMR Warora Energy Limited
2.	Details of the statutory auditor	
	a. Name	S.R. Batliboi & Associates LLP
	b. Address	12 th floor, UB city, Canberra block, No.24, Vittal Mallya Road, Bengaluru- 560 001, India
	c. Phone Number	+91 80 6648 9000
	d. Email	srba@srb.in
3.	Details of association with the listed entity/material subsidiary:	
	a. Date on which the statutory auditor was appointed	We were re-appointed as the statutory auditor of the Company for a term of 5 consecutive years, from the conclusion of the 19 th annual general meeting of the Company held on September 30, 2024.
	b. Date on which the term of the statutory auditor was scheduled to expire	On the conclusion of the 24 th 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	We have completed the statutory audit for the year ended March 31, 2025 and issued our report dated April 23, 2025. Also, we have completed limited review on statement of unaudited special purpose financial information for the quarter ended September 30, 2025 and year to date April 01, 2025 to September 30, 2025 and issued our report dated October 23, 2025
4.	Detailed reasons for resignation	Management of the Company has informed us vide email dated October 22, 2025 regarding certain non-audit services proposed to be provided by another member firm of Ernst & Young Global Limited at management's request. In this circumstance, we will not be able to continue as statutory auditor under our internal independence requirements and accordingly, we hereby tender our resignation as the statutory auditors of the Company.
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)	Not applicable
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	Not applicable
	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	



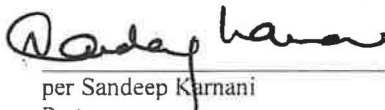
S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

	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)	
	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	
7.	Any other facts relevant to the resignation	None other than as stated 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 my firm

For S.R. Batliboi & Associates LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004


per Sandeep Karnani
Partner
Membership No.: 061207



Place: Bengaluru
Date: October 23, 2025