



Ref No. GIL/CFD/SEC/25/252/SE

14th November 2024

BSE Limited
Scrip Code: 500300 / 890190

National Stock Exchange of India Limited
Symbol: GRASIM / GRASIMPP1

Dear Sir/Madam,

Sub: Intimation under Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Pursuant to Regulation 30 read with sub-para 7A of Para A of Part A of Schedule III of Listing Regulations, this is to inform that M/s. Singhi & Co., Chartered Accountants (Firm Registration Number 302049E) has tendered their resignation as Branch Auditor of the Company vide their letter dated 14th November 2024 for the reasons mentioned in the said letter.

The Board of Directors of the Company at its meeting held today i.e. 14th November 2024, noted that there are no other reasons other than those mentioned in their letter.

Consequent to the resignation of Branch Auditor, the Company's Statutory Auditors will carry out the audit of the subject Branch.

The details required under Regulation 30 and Schedule III of Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is enclosed as Annexure A and a copy of the said letter is enclosed as Annexure B.

Thanking you,

Yours sincerely,
For Grasim Industries Limited

Sailesh Kumar Daga
Company Secretary and Compliance Officer
FCS - 4164

Encl: as above

Cc:
Luxembourg Stock Exchange
35A Boulevard Joseph II
L-1840 Luxembourg

Citibank N.A.
Depository Receipt Services
390 Greenwich Street,
4th Floor, New York,
NY 10013

Citibank N.A.
Custodial Services
FIFC, 9th Floor, C-54 & 55,
G Block Bandra Kurla
Complex, Bandra (East),
Mumbai-400098



Annexure A

Sr. No.	Particulars	Details
1.	Name of the Branch Auditor	M/s. Singhi & Co., Chartered Accountants (Firm Registration Number 302049E)
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	The detailed reason(s) for resignation is mentioned in the letter dated 14 th November 2024
3.	Date of appointment/re- appointment/ cessation (as applicable) & term of appointment / re-appointment;	14 th November 2024
4.	Brief profile (in case of appointment);	Not Applicable
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Grasim Industries Limited

Aditya Birla Centre, 'A' Wing, 2nd Floor, S.K. Ahire Marg, Worli, Mumbai 400 030, India

T: +91 22 6652 5000 / 2499 5000 | F: +91 22 6652 5114 / 2499 5114

E: grasim.secretarial@adityabirla.com | W: www.grasim.com | CIN: L17124MP1947PLC000410

Regd. Office : Birlagram, Nagda – 456 331 (M.P.)

To
The Board of Directors,
Grasim Industries Limited,
Aditya Birla centre, A wing, 2nd floor,
S.K. Ahire Marg, Worli,
Mumbai – 400 030.

Sub: Resignation as branch auditor of Grasim Industries Limited

Dear Sir,

We were appointed as the branch auditor of Grasim Industries Limited ("the Company") at its annual general meeting held on August 20, 2024 for a period of one year till the conclusion of 78th annual general meeting.

In light of the recent emerging regulatory developments regarding the responsibilities cast on the principal auditors of the Company relating to group audits, we hereby tender our resignation as the branch auditor of the Company effective from today's date, with a view to comply with such interpretation in spirit. This has also been discussed with the Management of the Company. Our resignation is not resulting from any inability to get required information or sufficient audit evidence.

We have completed the limited review of financial results of the branch of the Company for the quarter and half year ended September 30, 2024 vide our limited review report dated November 14, 2024.

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

Please find attached in Annexure - I the information to be obtained by the Company, from the auditor for the resignation as required by Securities and Exchange Board of India circular CIR/CFD/CMDI/ 114/2019, dated 18 October 2019.

Thanking you
Yours sincerely,

For Singhi & Co.
Chartered Accountants
Firm Registration Number: 302049E


Ravi Kapoor
Partner



Place: Mumbai
Date: November 14, 2024

Annexure I

Disclosure of information as per the Securities and Exchange Board of India circular CIR/CFD/CMD1/114/2019, dated 18th October 2019

1.	Name of the listed entity	Grasim Industries Limited
2.	Details of the statutory branch auditor	
a.	Name	Singhi & Co.
b.	Address	B2 402B, Marathon Innova, 4 th Floor Ganpatrao Kadam Marg, Lower Parel, Mumbai – 400 013 (India).
c.	Phone number	+91(0) 22 6662 5537 / 55338
d.	Email	mumbai@singhico.com
3.	Details of association with the listed entity	Branch auditor of Grasim Industries Limited
a.	Date on which the statutory branch auditor was appointed	Appointed as branch auditor in the Annual general meeting held on August 20, 2024
b.	Date on which the term of the statutory branch auditor was scheduled to expire	Term as branch auditor was scheduled to complete on 78 th annual general meeting
c.	Prior to resignation, the latest audit report /limited review report submitted by the auditor and date of its submission	Limited review report for the branch for the quarter and half year ended September 30, 2024 has been submitted by us on November 14, 2024.
4.	Detailed reasons for resignation	Please refer our resignation letter dated November 14, 2024.
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.	-



Singhi & Co.

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

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 Singhi & Co.

Chartered Accountants

Firm Registration Number: 302049E


Ravi Kapoor
Partner



Place: Mumbai

Date: November 14, 2024