



Date: 2 August 2022

To
Secretary
Listing Department

To
Secretary
Listing Department

BSE Limited

Department of Corporate Services Phiroze
Jeejeebhoy Towers Dalal Street, Mumbai – 400 001
Scrip Code : 540902
ISIN : INE371P01015

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,
Mumbai – 400 050
Scrip Code : AMBER
ISIN : INE371P01015

Dear Sir/Ma'am,

Subject: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended (“SEBI Listing Regulations”)– Change in Auditors.

Pursuant to Regulation 30 of SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated 18 October 2019, we wish to inform that M/s Walker Chandiok & Co LLP, Chartered Accountants (having Firm Registration number: 001076N/N500013), have tendered their resignation vide their letter(s) dated 1 August 2022 informing their inability to continue as the Statutory Auditors of Sidwal Refrigeration Industries Private Limited (“Sidwal”) and IL JIN Electronics (India) Private Limited (“IL JIN”), the material subsidiaries, therefore causing casual vacancy.

In context of the above, Audit Committee and Board of Directors of above material subsidiaries, recommended the appointment of S.R. Batliboi & Co. LLP (having Firm Registration No: 301003E/E300005), as the Statutory Auditors of said material subsidiaries, to the members for the first term of 5 (Five) Years, in their respective Annual General Meetings to be held at shorter notice.

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/CFD/CMD/4/2015 dated 09 September 2015 are as under:

Sr. No.	Particulars	Details
1.	Reason for change	<p>The second term of present statutory auditors i.e. M/s Walker Chandiok & Co. LLP of the Company i.e. Amber Enterprises India Limited (Holding Company of IL JIN and Sidwal) is concluding in the ensuing 32nd Annual General Meeting of to be held in the year 2022, in compliance with Section 139 of the Companies Act 2013 w.r.t compulsory rotation of statutory auditors.</p> <p>For better operational convenience, smoothen audit and in order to bring parity among the entire group, it is propose to have a common auditor in all the subsidiaries, in line with Amber.</p>

Amber Enterprises India Limited (Formerly Known as Amber Enterprises (India) Private Limited)

Corp. Address:
Universal Trade Tower, 1st Floor, Sector 49, Gurgaon-1 22018
Tel.: +91 124 3923000 | Fax: +91 124 3923016,17

Regd. Office:
C-1, Phase II, Focal Point, RajpuraTown-140401, Punjab
Tel.: +91 1762 232126, 232646 | Fax: +91 1762 232127



		The appointment of M/s S.R. Batliboi & Co. LLP (Having Firm Registration No: 301003E/E300005), as the Statutory Auditors of respective material subsidiary is recommended by their respective Audit Committee and Board of Directors for the first term of 5 (Five) Years, subject to the approval of the members in the ensuing Annual General meeting of respective material subsidiary to be held at shorter notice.
2.	Date of Appointment and terms of appointment	<p>IL JIN Electronics (India) Private Limited</p> <p>For the first term of 5 (Five) Years from the conclusion of 21st Annual General Meeting (i.e. ensuing Annual General Meeting) till the conclusion of 26th Annual General Meeting of the Company to be held in the year 2027.</p> <p>Sidwal Refrigeration Industries Private Limited</p> <p>For the first term of 5 (Five) Years from the conclusion of 56th Annual General Meeting (i.e. ensuing Annual General Meeting) till the conclusion of 61st Annual General Meeting of the Company to be held in the year 2027.</p>
3.	Brief Profile	S. R. Batliboi & Co. LLP is a limited liability partnership firm of Chartered Accountants, registered with the Institute of Chartered Accountants of India (Firm Registration No: 301003E/E300005), and having its registered office at 22 Camac Street, 3rd Floor, Block C, Kolkata – 700016.

The details with respect to resignation/ change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD1/114/2019 dated 18 October 2019 are annexed herewith.

We request you to take the aforesaid on record and oblige.

Thanking You,
Yours faithfully
For Amber Enterprises India Limited

Konika Yadav
(Konika Yadav)

Company Secretary and Compliance officer
Membership No. : A30322

Amber Enterprises India Limited (Formerly Known as Amber Enterprises (India) Private Limited)

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Universal Trade Tower, 1st Floor, Sector 49, Gurgaon-1 22018
Tel.: +91 124 3923000 | Fax: +91 124 3923016, 17

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C-1, Phase II, Focal Point, RajpuraTown-140401, Punjab
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Walker Chandiook & Co LLP

Walker Chandiook & Co LLP
B-406A, 4th Floor
L&T Elante Office Building,
Industrial Area Phase I,
Chandigarh - 160 002
India

T +91 172 433 8000
F +91 172 433 8005

To
The Board of Directors,
IL JIN Electronics (India) Private Limited
Plot No. 27 & 28, Ecotech-3, Ext-2,
Udyog Kedra, Greater Noida

For the kind attention of **Jasbir Singh, Director**

Dear Sir,

This is with reference to the electronic communication received from the company secretary and compliance officer of Amber Enterprises India Limited ('the Holding Company') and IL JIN Electronics (India) Private Limited ('the Company'), on 30 July 2022. Our term as the Statutory Auditor is expiring in the ensuing Annual General meeting of the Holding Company, which is scheduled to be held on 2 August 2022. For better operational convenience, smoothen audit and to bring parity among the entire group, the Holding Company's management proposes to have a common auditor for the Group. Hence the request to tender our resignation as statutory auditor of the Company.

Please note that under the provisions of the Companies Act, 2013 (the Act), a company cannot remove an auditor unless the requirements specified in section 140(1) of the Act are complied with.

Accordingly, we hereby resign from the office of statutory auditor of the Company. We take this opportunity to reiterate our appreciation for the cooperation extended to us by your organisation.

Information from the auditor in the format as specified in annexure A to the SEBI's circular CIR/CFD/CMD1/114/2019 dated 18 October 2019 (the 'Circular') is annexed herewith.

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

Yours faithfully

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No.: 001076N/N 500013

Sandeep Mehta
Partner
Membership No.: 099410



Place: Chandigarh
Date: 01 August 2022

Annexure A: Information from the statutory auditor upon resignation.

**Format of information to be obtained from
the statutory auditor upon resignation**

1. Name of the material subsidiary: IL JIN Electronics (India) Private Limited

2. Details of the statutory auditor:

- a. Name: M/s Walker, Chandiook & Co LLP, Auditor's Firm's Registration Number: 001076N/N500013
- b. Address: 178-178A, Purv Marg, Industrial Area Phase I, Chandigarh, 160002
- c. Phone number: + 91 172 4338099
- d. Email: sandeep.mehta@walkerchandiook.in

3. Details of association with the listed entity/ material subsidiary:

- a. Date on which the statutory auditor was appointed: 14 September 2018 (Date of the Annual General Meeting on which auditor was appointed)
- b. Date on which the term of the statutory auditor was scheduled to expire: From the conclusion of the meeting as mentioned at (3a) above till the conclusion of its sixth annual general meeting
- c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission: Auditor's Limited review report of the Company for the quarter ended 30 June 2022 dated 1 August 2022.

4. Detailed reasons for resignation:

Our term as the Statutory Auditor of Amber Enterprises India Limited ('the Holding Company') is expiring in the ensuing Annual General meeting of the Holding Company, which is scheduled to be held on 2 August 2022. For better operational convenience, smoothen audit and to bring parity among the entire group, the Holding Company's management proposes to have a common auditor for the Group. Hence the request to tender our resignation as statutory auditor 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): No such concerns have been noted.

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.
- 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.



Walker Chandiok & Co LLP

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.

Yours faithfully

For **Walker Chandiok & Co LLP**

Chartered Accountants

Firm Registration No.: 001076N/N 500013

Sandeep Mehta

Partner

Membership No.: 099410



Place: Chandigarh

Date: 01 August 2022

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
B-406A, 4th Floor
L&T Elante Office Building,
Industrial Area Phase I,
Chandigarh - 160 002
India

T +91 172 433 8000
F +91 172 433 8005

To
The Board of Directors,
Sidwal Refrigeration Industries Private Limited
108-A, Madangir, Behind Pushup Vihar,
DDA Local Shopping Complex,
New Delhi 110062 India.

For the kind attention of **Jasbir Singh, Director**

Dear Sir,

This is with reference to the electronic communication received from the company secretary and compliance officer of Amber Enterprises India Limited ('the Holding Company') and Sidwal Refrigeration Industries Private Limited ('the Company'), on 30 July 2022. Our term as the Statutory Auditor is expiring in the ensuing Annual General meeting of the Holding Company, which is scheduled to be held on 2 August 2022. For better operational convenience, smoothen audit and to bring parity among the entire group, the Holding Company's management proposes to have a common auditor for the Group. Hence the request to tender our resignation as statutory auditor of the Company.

Please note that under the provisions of the Companies Act, 2013 (the Act), a company cannot remove an auditor unless the requirements specified in section 140(1) of the Act are complied with.

Accordingly, we hereby resign from the office of statutory auditor of the Company.

We take this opportunity to reiterate our appreciation for the cooperation extended to us by your organisation.

Information from the auditor in the format as specified in annexure A to the SEBI's circular CIR/CFD/CMD1/114/2019 dated 18 October 2019 (the 'Circular') is annexed herewith.

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

Yours faithfully

For **Walker Chandiok & Co LLP**
Chartered Accountants
Firm Registration No.: 001076N/N 500013



Sandeep Mehta
Partner
Membership No.: 099410



Place: Chandigarh
Date: 01 August 2022

Annexure A: Information from the statutory auditor upon resignation.

Annexure A

**Format of information to be obtained from
the statutory auditor upon resignation**

1. Name of the material subsidiary: Sidwal Refrigeration Industries Private Limited

2. Details of the statutory auditor:

- a. Name: M/s Walker, Chandiook & Co LLP, Auditor's Firm's Registration Number: 001076N/N500013
- b. Address: 178-178A, Purv Marg, Industrial Area Phase I, Chandigarh, 160002
- c. Phone number: + 91 172 4338099
- d. Email: sandeep.mehta@walkerchandiook.in

3. Details of association with the material subsidiary:

- a. Date on which the statutory auditor was appointed: 14 September 2018 (Date of the Annual General Meeting on which auditor was appointed)
- b. Date on which the term of the statutory auditor was scheduled to expire: From the conclusion of the meeting as mentioned at (3a) above till the conclusion of its sixth annual general meeting
- c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission: Auditor's Limited review report of the Company for the quarter ended 30 June 2022 dated 1 August 2022

4. Detailed reasons for resignation:

Our term as the Statutory Auditor of Amber Enterprises India Limited ('the Holding Company') is expiring in the ensuing Annual General meeting of the Holding Company, which is scheduled to be held on 2 August 2022. For better operational convenience, smoothen audit and to bring parity among the entire group, the Holding Company's management proposes to have a common auditor for the Group. Hence the request to tender our resignation as statutory auditor 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): No such concerns have been noted.

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- 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.



Walker Chandiok & Co LLP

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.

Yours faithfully

For **Walker Chandiok & Co LLP**
Chartered Accountants
Firm Registration No.: 001076N/N 500013



Sandeep Mehta
Partner
Membership No.: 099410

Place: Chandigarh
Date: 01 August 2022

