

August 13, 2026

The Manager  
The Listing Department  
National Stock Exchange Limited  
Exchange Plaza, 5<sup>th</sup> Floor  
Plot No. C/1, G Block  
Bandra-Kurla Complex, Bandra (E)  
**Mumbai 400 051**

The Manager  
The Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
**Mumbai 400 001**

**NSE Symbol : IVC**  
**BSE Security Code : 511208**  
**ISIN: INE050B01023**

**Subject: Intimation under Regulation 30 of SEBI (Listing Obligation and Disclosure) Regulations, 2015 – Change in Auditors**

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform that M/s. KKC & Associates LLP, Chartered Accountants (Firm Registration No. 105146W/W100621), Statutory Auditors of the Company, have tendered their resignation as the Statutory Auditors of the Company with effect from August 13, 2026. The resignation letter dated August 13, 2026, as received from M/s. KKC & Associates LLP, setting out the reasons for resignation and the information prescribed under the applicable SEBI requirements, is enclosed herewith.

Details with respect to resignation/change in auditors of the Company as required under Regulation 30 read with Schedule III of the Listing Regulations, SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 including the information prescribed under SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, as provided by the Statutory Auditors, is enclosed as Annexure A.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,  
For **IL&FS Investment Managers Limited**

**Prasad Chaoji**  
**Company Secretary & Compliance Officer**

Encl. as above

**Annexure A**

**Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/ CMD/4/2015 dated September 09, 2015:**

**Resignation of Statutory Auditors**

| <b>Sr. No</b> | <b>Particulars</b>                                                                   | <b>Details</b>                                                                                                                                               |
|---------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.            | Name of the Company                                                                  | IL&FS Investment Managers Limited                                                                                                                            |
| 2.            | Name of the Auditors                                                                 | KKC & Associates LLP                                                                                                                                         |
| 3.            | Reason for change viz. appointment, resignation, removal, death or otherwise         | Resignation <i>vide</i> the enclosed letter dated August 13, 2026                                                                                            |
| 4.            | Effective Date of resignation                                                        | August, 13, 2026<br>(The Statutory Auditors have issued the Limited Review Report for the quarter ended June 30, 2026, prior to tendering their resignation) |
| 5.            | Brief Profile                                                                        | Not Applicable                                                                                                                                               |
| 6.            | Disclosure of relationships between directors (in case of appointment of a director) | Not Applicable                                                                                                                                               |

# kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

August 13, 2026

To,  
The Board of Directors  
IL&FS Investment Managers Limited  
The IL&FS Financial Centre, 10th Floor,  
Plot No. C - 22, G Block,  
Bandra Kurla Complex,  
Bandra (East), Mumbai 400 051

## **Subject: Resignation as Statutory Auditors**

Dear Members of the Board,

We refer to our appointment as the Statutory Auditors of IL&FS Investment Managers Limited ("the Company") at the 38th Annual General Meeting of the Company held on August 30, 2024, to hold office for a second term of five consecutive years commencing from the conclusion of the said 38th Annual General Meeting until the conclusion of the 43rd Annual General Meeting.

Pursuant to the discussions held by the Audit Committee and the Board of Directors of the Company at their respective meetings held today, August 13, 2026, and the discussions held with us in this regard, as requested, we have agreed to tender our resignation as the Statutory Auditors of the Company with effect from August 13, 2026. The resignation is in the context of the Company's proposed alignment of statutory auditors across various entities within the IL&FS Group.

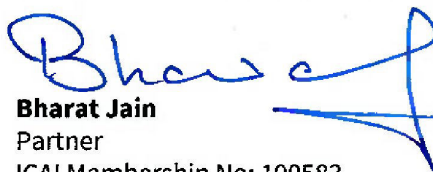
We further confirm that there are no reasons, other than stated above, which have resulted in our resignation.

We have completed and issued our Limited Review Report for the quarter ended June 30, 2026, prior to tendering this resignation. The information required to be provided by us pursuant to SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 is enclosed as Annexure A to this letter.

We thank the Audit Committee, the Board of Directors and the Management of the Company for the cooperation, support and assistance extended to us during the course of our association with the Company. We wish the Company and its management continued success and all the very best for their future endeavours.

Yours faithfully,

For **KKC & Associates LLP**  
Chartered Accountants  
(formerly Khimji Kunverji & Co LLP)  
Firm Registration Number: 105146W/W100621

  
**Bharat Jain**  
Partner

ICAI Membership No: 100583

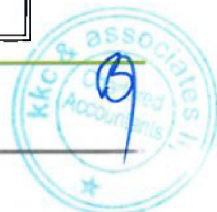
**Encl.: Annexure A**



**ANNEXURE A**

**Information to be provided by the Statutory Auditor upon Resignation pursuant to SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019**

| <b>Sr. No.</b> | <b>Particulars</b>                                                                                                                                                                                                                      | <b>Details</b>                                                                              |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <b>1.</b>      | Name of the listed entity / material subsidiary                                                                                                                                                                                         | <b>IL&amp;FS Investment Managers Limited ("IIML")</b>                                       |
| <b>2.</b>      | <b>Details of the Statutory Auditor</b>                                                                                                                                                                                                 |                                                                                             |
| a.             | Name                                                                                                                                                                                                                                    | <b>KKC &amp; Associates LLP</b>                                                             |
| b.             | Address                                                                                                                                                                                                                                 | <b>Level 19, Sunshine Tower, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013</b>       |
| c.             | Phone Number                                                                                                                                                                                                                            | <b>022- 6143 7333</b>                                                                       |
| d.             | Email                                                                                                                                                                                                                                   | <b>bharat@kkcllp.in</b>                                                                     |
| <b>3.</b>      | <b>Details of association with the listed entity / material subsidiary</b>                                                                                                                                                              |                                                                                             |
| a.             | Date on which the Statutory Auditor was appointed                                                                                                                                                                                       | <b>August 30, 2024</b>                                                                      |
| b.             | Date on which the term of the Statutory Auditor was scheduled to expire                                                                                                                                                                 | <b>Conclusion of the 43rd Annual General Meeting of the Company</b>                         |
| c.             | Prior to resignation, the latest audit report / limited review report submitted by the Auditor and date of its submission                                                                                                               | <b>Limited Review Report for the quarter ended June 30, 2026, issued on August 13, 2026</b> |
| <b>4.</b>      | <b>Detailed reasons for resignation</b>                                                                                                                                                                                                 | <b>As stated in the Resignation Letter</b>                                                  |
| <b>5.</b>      | <b>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> | <b>Not Applicable.</b>                                                                      |
| <b>6.</b>      | <b>In case the information requested by the Auditor was not provided, then the following shall be disclosed:</b>                                                                                                                        | <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>Not Applicable</b>                                                                       |
| b.             | Whether the lack of information would have significant impact on the financial statements/results                                                                                                                                       | <b>Not Applicable</b>                                                                       |
| 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)                                                                       | <b>Not Applicable</b>                                                                       |
| 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                                                        | <b>Not Applicable</b>                                                                       |





# kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

| Sr. No. | Particulars                                 | Details                                                                                                                                              |
|---------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7.      | Any other facts relevant to the resignation | There are no other material facts, circumstances, concerns or reasons relevant to the resignation other than those stated in the Resignation Letter. |

## 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 our firm.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621



**Bharat Jain**

Partner

ICAI Membership No: 100583



**Place:** Mumbai

**Date:** 13<sup>th</sup> August 2026