



KVA & COMPANY
CHARTERED ACCOUNTANTS

QU-173A, Ground Floor
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To, The Board of Directors
AMS Polymers Limited
Formerly, Sai Moh Auto Links Limited
Regd. Office: C-582, Saraswati Vihar, North West Delhi, Delhi-110034
CIN: L34300DL1985PLC020510

Subject: Resignation from the office of Statutory Auditor under Section 140(2) of the Companies Act, 2013

Dear Sir,

We, **KVA & Company** Chartered Accountants, holding **Firm Registration No. 017771C**, were appointed as the **Statutory Auditors** of **AMS Polymers Limited** in accordance with the provisions of **Section 139 of the Companies Act, 2013** and rules made thereunder.

We regret to inform you that we are constrained to **tender our resignation** from the office of statutory auditor of the Company with immediate effect, pursuant to **Section 140(2) of the Companies Act, 2013**, due to **Expiry of Peer Review Certificate** as required for conducting audit and/or limited review of listed entities.

As per the **SEBI Circular** it is mandated that:

"Only those audit firms which have been subjected to the peer review process of ICAI and hold a valid peer review certificate issued by the Peer Review Board of ICAI shall be eligible to conduct audit/review of listed entities and their material subsidiaries."

Since our Peer Review Certificate expired on **30th June, 2025**, and the renewal process is still **under review and pending issuance**, we are not eligible to continue as statutory auditors of the Company for any audit or limited review assignment for a listed entity as per the above circular.

To ensure full compliance with the applicable regulatory framework and avoid any non-compliance on part of the Company, we hereby submit our **resignation with immediate effect**.

We request the Board to take note of the same and initiate the process of appointing another eligible auditor in accordance with applicable provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.

We thank the management and Board of Directors for the cooperation extended to us during our tenure.

For KVA & COMPANY
Chartered Accountants
FRN: 017771C




Vimal Kishore Aggarwal
Partner
Membership No: 510915
Place: Delhi
Date: 07.08.2025