



MOH. BAJPAI COLONY, BUS STAND ROAD,
SYNDICATE BANK WALI GALI,
LAKHIMPUR KHERI, UTTAR PRADESH-262701

Ph. 9415168286

Email: caroshan.agarwal@gmail.com

To,
Board of Directors
AMS Polymers Limited
Formerly known as Sai Moh Auto Links Limited
Regd. Address: C-582, Block-B, Saraswati Vihar,
Pitampura, North West Delhi, Delhi-110034

Subject: Resignation from the office as Statutory Auditor

Dear Sir,

We, **Roshan Agarwal & Associates, Chartered Accountants**, were appointed on **08th August, 2025** as the Statutory Auditors of **AMS Polymers Limited** ("the Company") to hold office until the conclusion of 41st Annual General Meeting of the company which is due upto 30th day of Sep, 2026.

In terms of the provisions of **Section 139(9)** read with **Section 140(2)** of the Companies Act, 2013 and the rules made thereunder, we hereby tender our resignation from the office of Statutory Auditors of the Company with **immediate effect**, Due to Pre-Occupation with Other Professional Assignments and the Lack of Dedicated Audit Team, so we are unable to continue as the Statutory Auditors of the Company.

We confirm that apart from the above, there are **no other material reasons** for our resignation.

We take this opportunity to place on record our sincere appreciation for the support and co-operation extended to us during our association with the Company.

**For Roshan Agarwal & Associates
Chartered Accountants
(Firm's Registration No. 019919C)**

ROSHAN
AGARWAL

Digitally signed by ROSHAN AGARWAL
DN: cn=, o=PUNJABI COLLEGE 262701, ou=UTTAR PRADESH,
street=ROHINI, postal=PUNJABI COLLEGE BAKSHIHERA, 262701,
c=IN, email=rosan@personal.
serialNumber=d136e979672105974e0c46276ade0a9d19
88b41723173602;15b89508506.
pseudoName=d47b0d2a364809998bc19d5290b2c.
25.4.20m537696b6a2e1253436c72e7380b6f8899294a3389
6a000c1f5e3e5875d8b1a5.
email=TRF@L1NGU@PGMAIL.COM, cn=ROSHAN AGARWAL
Date: 2026.06.30 15:55:37 +05'30'

Roshan Agarwal

Partner

Membership No. 402252

Place: Lakhimpur Kheri

Date: ~~30~~.06.2026

ANNEXURE-A**FORMAT OF INFORMATION TO BE OBTAINED FROM THE STATUTORY AUDITOR UPON RESIGNATION**

1.	Name of Listed Entity	AMS POLYMERS LIMITED (L34300DL1985PLC020510)
2.	Details of Statutory Auditor -	
a.)	Name	ROSHAN AGARWAL & ASSOCIATES, Chartered Accountants
b.)	Address	Moh. Bajpai Colony, Bus Stand Road Syndicate Bank Wali Gali, Lakhimpur Kheri, Uttar Pradesh-262701
c.)	Phone Number	+91- 9415168286
d.)	Email ID	ca.raalmp@gmail.com
3.	Details of association with the listed entity/ material subsidiary -	
a.)	Date on which Statutory Auditor was Appointed	11-08-2025
b.)	Date on which the term of the Statutory Auditor Conclusion of the 29th Annual General was scheduled to expire	Conclusion of the 41 th Annual General Meeting of the Company.
c.)	Prior to resignation, the latest limited review report submitted by the auditor and date of its submission	Unaudited Financial Result for the quarter and nine month ended 31st December, 2025 (Dated: 14-02-2026), Audited Financial Result for the year ended 31st March, 2026 (Dated: 22-05-2026)
4.	Detailed Reason for Resignation	Due to Pre-Occupation with Other Professional Assignments and the Lack of Dedicated Audit Team.
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)	N.A.
6.	In case the information requested by the auditor was not provided, the following shall be disclosed—N.A.-	
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.	N.A.
b.)	Whether the lack of information would have significant impact on the financial statements /result.	N.A.
c.)	Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA705 (Revised)	N.A.
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.	N.A.
7.	Any other facts relevant to the resignation:	N.A.

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 Roshan Agarwal & Associates
Chartered Accountants
(Firm Reg. No: 019919C)

ROSHAN
AGARWAL

Digitally signed by Roshan Agarwal
DN: cn=Roshan Agarwal, email=Roshan.Agarwal@roshanagarwal.com, o=Roshan Agarwal & Associates, ou=Chartered Accountants, c=IN
Date: 2023.06.30 12:00:00 +05'30'

Roshan Agarwal
Partner
Membership No. 402252
Place: Lakhimpur
Date: 30.06.2026