



Yarrow Infrastructure Private Limited
CIN: U70200DL2010PTC206346

Registered Office:
M-18, Diwan House,
Ajay Enclave,
New Delhi-110018
Email: corp.secretarial@sembcorp.com
Website: www.sembcorpindia.com/yarrow.html

Date: August 12, 2023

**The Manager-Debt Listing
BSE Limited**

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir/Madam,

Reference: Yarrow Infrastructure Private Limited -Scrip Code: 973289; ISIN – INE001W07011

Sub: Intimation under Regulation 51(1)-Resignation of Auditor

Dear Sir/Madam,

Pursuant to the Regulation 51(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that M/s. B S R & Co. LLP, Chartered Accountants (Firm's Registration No.:101248W/W-100022), have resigned from the position of Statutory Auditors of the Company, vide their letter dated August 11, 2023.

A Copy of the resignation letter as received from M/s. B S R & Co. LLP, Chartered Accountants, is enclosed herewith for your records.

Request you to take the same on record.

Thanking You.

For Yarrow Infrastructure Private Limited

**Mahendra Gottipati
Whole Time Director & CFO
DIN : 09824710**

B S R & Co. LLP

Chartered Accountants

14th Floor, Central B Wing and North C Wing,
Nesco IT Park 4, Nesco Center,
Western Express Highway,
Goregaon (East), Mumbai – 400063, India
Telephone: +91 (22) 6257 1000
Fax: +91 (22) 6257 1010

The Board of Directors,
Yarrow Infrastructure Private Limited
328-329, 'G' Wing, Kanakia Zillion,
LBS Road, BKC Annex,
Kurla (w), Mumbai- 400070

11 August 2023

Dear Sirs,

Subject: Resignation with immediate effect

As you are aware, we were appointed as the Statutory Auditors of Yarrow Infrastructure Private Limited ('the Company'), pursuant to the shareholder's resolution dated 14 October 2020 to hold office until the year ended 31 March 2025.

We have completed our statutory audit till 31 March 2023 and we issued our audit report on 19 May 2023. Further, we have completed our limited review for the quarter ended 30 June 2023 and we issued our review report on 11 August 2023.

Please refer to our ongoing discussions in connection with our continuation as statutory auditors of the Company. As per discussions, the ownership of the company has changed in January 2023 and the Company intends to align its auditors with the auditors of the new holding company, Green Infra Wind Energy Limited. Accordingly, we would not be in a position to continue as statutory auditors of the Company for the year ended 31 March 2024. We have also discussed this matter with the Management of the Company.

As per the requirement of the Companies Act, 2013, we shall be forwarding the copy of the ADT-3, as filed with ROC, in due course.

Please find attached in Annexure A, the information to be obtained by the Company from the auditors for the resignation as required by Securities and Exchange Board of India circular CIR/CFD/CMD1/114/2019 dated 18 October 2019.

Please accept our resignation with immediate effect.

Yours faithfully,

For **B S R & Co. LLP**

Chartered Accountants

ICAI Firm's Registration No: 101248W/W-100022

Rupen Dilip
Kumar Shah
Digitally signed by
Rupen Dilip Kumar
Shah
Date: 2023.08.11
19:08:03 +05'30'

Rupen Shah

Partner

Membership No. 116240

Registered Office:

Disclosure of information from the statutory auditor upon resignation

Sr. No.	Particulars	Details
1.	Name of the material subsidiary	Yarrow Infrastructure Private Limited
2.	Details of the statutory auditor:	
	a. Name	BSR & Co. LLP
	b. Address	14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai – 400063, India.
	c. Phone Number	022 6257 1000
	d. Email	rupenshah2@bsraffiliates.com
3.	Details of association with the listed entity/ material subsidiary:	
	a. Date on which the statutory auditor was appointed	14 October 2020
	b. Date on which the term of the statutory auditor was scheduled to expire	Conclusion of the Company's AGM to be held in the year 2025.
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Audit report for the year ended 31 March 2023 dated 19 May 2023 and Limited Review report for the quarter ended 30 June 2023 issued on 11 August 2023.
4.	Detailed reasons for resignation:	Refer to the attached resignation letter
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.	
	c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes	

Sr. No.	Particulars	Details
	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.

Yours faithfully,

For B S R & Co. LLP

Chartered Accountants

ICAI Firm's Registration No: 101248W/W-100022

Rupen Dilip
Kumar Shah

Digitally signed
by Rupen Dilip
Kumar Shah
Date: 2023.08.11
19:08:30 +05'30'

Rupen Shah

Partner

Membership No. 116240