



SpiceJet Limited
319 Udyog Vihar, Phase-IV,
Gurugram 122016, Haryana, India.
Tel: + 91 124 3913939
Fax: + 91 124 3913844

June 13, 2025

Department of Corporate Services,
BSE Limited,
Phiroz Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Reference: Scrip Code: 500285 and Scrip ID: SPICEJET

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Re: Intimation regarding change of the Statutory Auditor of the Company and its material subsidiary

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we wish to inform you that based on the recommendation of the Audit Committee, the Board of Directors of the Company at its meeting held on June 13, 2025 has noted and accepted the resignation of M/s. Walkers Chandiook & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013), from the position of the Statutory Auditor of the Company and its material subsidiary (namely SpiceXpress and Logistics Private Limited) upon completion of audit for the financial year ended 31 March 2025.

The Board of Directors at its meeting held on June 13, 2025 also noted that there are no reasons other than the reason mentioned in the resignation letter received from the Statutory Auditor for such resignation.

Pursuant to Section 139 and other applicable provisions of the Companies Act, 2013, the Board of Directors at its the meeting held on June 13, 2025 based on recommendation of the Audit committee and subject to approval of shareholders at the ensuing General meeting of the Company, have approved the appointment of M/s Kalyaniwalla & Mistry LLP (Firm Registration No. 104607W / W100166) as the Statutory Auditors of the Company to fill the casual vacancy caused due to the resignation of M/s. Walkers Chandiook & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013) with effect from June 13, 2025.

Disclosure with respect to resignation/ Change in Auditors of the company pursuant to SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 read with Schedule III of the SEBI Listing Regulations are annexed herewith as **Annexure - A**.

Copies of the resignation letters dated June 13, 2025 along with annexure as required under Regulation 30, read with Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 issued in this regard, are annexed herewith as **Annexure – B**.



SpiceJet Limited

319 Udyog Vihar, Phase-IV,
Gurugram 122016, Haryana, India.
Tel: + 91 124 3913939
Fax: + 91 124 3913844

This is for your information and further dissemination.

Thanking you,

Yours truly,
For SpiceJet Limited

Chandan Sand
Sr. VP (Legal) & Company Secretary

Encl.: As above



SpiceJet Limited

319 Udyog Vihar, Phase-IV,
Gurugram 122016, Haryana, India.
Tel: + 91 124 3913939
Fax: + 91 124 3913844

Annexure – A

Disclosure with respect to resignation/ Change in Auditors of the company pursuant to SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 read with Schedule III of the SEBI Listing Regulations are as follows:

Resignation of Statutory Auditors

S.No.	Particulars	Details
1.	Name of the Company	Company: SpiceJet Limited Material Subsidiary: SpiceXpress and Logistics Private Limited
2.	Name of Auditor	M/s. Walkers Chandiook & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013)
3.	Reason for Change viz., appointment, resignation, removal, death or otherwise	Resignation of Statutory Auditor vide letter dated June 13, 2025
4.	Effective Date of resignation	June 13, 2025
5.	Brief profile	Not Applicable
6.	Disclosure of relationships between directors	Not Applicable

Appointment of Statutory Auditors

S.No.	Particulars	Details
1.	Name	M/s Kalyaniwalla & Mistry LLP, Chartered Accountants
2.	Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment to fill the casual vacancy caused due to resignation of M/s. Walkers Chandiook & Co LLP, Chartered Accountants
3.	Date of appointment/ cessation (as applicable) and terms of appointment	Appointment of M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants (Firm Registration No. 104607W / W100166) as the Statutory Auditors of the Company with effect from 13th June 2025
4.	Brief profile	M/s. Kalyaniwalla & Mistry LLP (ICAI Firm Registration No. 104607W / W100166) (K&M) is a multi service, multi-location, professional service organisation, established in the year 1928, registered with the Institute of Chartered Accountants of India is one of the leading accounting firms in India. K&M is a part of the Mazars network, an independent global organisation, specializing in audit and assurance, tax and advisory services. The firm has vast experience of handling large corporate clients across different sectors like Manufacturing Industry, Banking and Financial services, Marketing & Communications, Health Care, Software, Automotive, Pharmaceuticals, Chemicals & Oil and Gas, FMCG, Shipping, Technology, Real Estate, Telecommunications, Airlines, Media, etc. K&M specializes in providing Audit & Assurance, Direct & Indirect Taxation, Consulting & Financial Advisory Services and Outsourcing & Accounting Services. K&M is equipped to meet the changing demands of its corporate and non-corporate clientele.
5.	Disclosure of relationships between directors	Not Applicable

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II
Gurugram – 122 002
India
T +91 124 4628099
F +91 124 4628001

To
The Board of Directors
SpiceJet Limited,
319, Udyog Vihar,
Phase IV, Gurugram-122016,
Haryana,
India

For the kind attention of **Mr. Joyakesh Podder, Deputy Chief Financial Officer**

Dear Sirs,

This is further to our communication dated 15 May 2025 regarding our intention to resign as auditors of SpiceJet Limited (the 'Company'). Information from 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.

Accordingly, and in terms of the requirements of the Circular, we hereby express our inability to continue and tender our resignation from the office of statutory auditor of the Company effective today, upon issuing our audit reports on the standalone and consolidated financial results/statements for the year ended 31 March 2025.

We take this opportunity to reiterate our appreciation for the courtesies and co-operation extended to us by your organization.

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

Yours faithfully

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013

Neeraj Goel

Neeraj Goel
Partner
Membership No. 099514



Place: Gurugram
Date: 13 June 2025

Copy to: Mr. Anurag Bhargav, Chairman - Audit Committee of Board of Directors, SpiceJet Limited

Annexure A: Information from the Statutory Auditor upon resignation

Chartered Accountants
Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker Chandiook & Co LLP

Annexure A

Information from the Statutory Auditor upon resignation

1. Name of the listed entity/~~material subsidiary~~: **SpiceJet Limited**
2. Details of the statutory auditor:
 - a. Name: Walker Chandiook & Co LLP
 - b. Address: 21st Floor, DLF Square, Jacaranda Marg, DLF Phase II, Gurugram 122002, India
 - c. Phone number: +91 124 4628005
 - d. Email: neeraj.goel@walkerchandiook.in
3. Details Of association with the listed entity/~~material subsidiary~~:
 - a. Date on which the statutory auditor was appointed: **24 December 2020 (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: **Till the conclusion of 41st annual general meeting.**
 - c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission: **Auditors' Audit Report on the financial results/statements of the Company for the year ended 31 March 2025 dated 13 June 2025.**
4. Detailed reason for resignation: **Considering the fact that our term of five years is getting over in the ensuing AGM, the Company has already initiated discussion with us to provide certain non-audit services. We believe that these services may impair the applicable independence requirements and basis the Firm's internal policies, procedures and ethical standards, prohibit the Firm from acting as statutory auditor for the entity.**
5. In case of any concerns, efforts 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 disclosed — **The below points (a) to (d) are 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 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**



Walker Chandiok & Co LLP

Declaration

1. We hereby confirm that the information given in this letter 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.: 00107811N500013

Neeraj Goel

Neeraj Goel
Partner
Membership No. 099514



Place: Gurugram
Date: 13 June 2025

Walker ChandioK &Co LLP

Walker ChandioK & Co LLP
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II
Gurugram – 122 002
India
T +91 124 4628099
F +91 124 4628001

To
The Board of Directors
SpiceXpress and Logistics Private Limited,
318, 3rd Floor, H-6, Aggarwal Tower
Netaji Subhash Place, Pitampura,
New Delhi-110034,
India

For the kind attention of **Mr. Joyakesh Podder, Deputy Chief Financial Officer**

Dear Sirs,

This is further to our communication dated 15 May 2025 regarding our intention to resign as auditors of SpiceXpress and Logistics Private Limited (the 'Company'). Information from 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.

Accordingly, and in terms of the requirements of the Circular, we hereby express our inability to continue and tender our resignation from the office of statutory auditor of the Company effective today, upon issuing our audit reports on the financial statements for the year ended 31 March 2025.

We take this opportunity to reiterate our appreciation for the courtesies and co-operation extended to us by your organization.

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

Yours faithfully

For Walker ChandioK & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013

Neeraj Goel

Neeraj Goel
Partner
Membership No. 099514



Place: Gurugram
Date: 13 June 2025

Copy to: Mr. Anurag Bhargav, Chairman - Audit Committee of Board of Directors, SpiceJet Limited

Annexure A: Information from the Statutory Auditor upon resignation

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker Chandiook & Co LLP

Annexure A

Information from the Statutory Auditor upon resignation

1. Name of the ~~listed entity~~/material subsidiary: **SpiceXpress and Logistics Private Limited**
2. Details of the statutory auditor:
 - a. Name: Walker Chandiook & Co LLP
 - b. Address. 21st Floor, DLF Square, Jacaranda Marg, DLF Phase II, Gurugram 122002, India
 - c. Phone number. +91 124 4628005
 - d. Email: neeraj.goel@walkerchandiook.in
3. Details Of association with the ~~listed entity~~/material subsidiary:
 - a. Date on which the statutory auditor was appointed: **24 December 2020 (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: **Till the conclusion of 6th annual general meeting.**
 - c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission: **Auditors' Audit Report on the financial statements of the Company for the year ended 31 March 2025 dated 13 June 2025.**
4. Detailed reason for resignation: **Considering the fact that our term of five years is getting over in the ensuing AGM, the Company has already initiated discussion with us to provide certain non-audit services. We believe that these services may impair the applicable independence requirements and basis the Firm's internal policies, procedures and ethical standards, prohibit the Firm from acting as statutory auditor for the entity.**
5. In case of any concerns, efforts 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 disclosed — **The below points (a) to (d) are 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 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**



Walker ChandioK & Co LLP

Declaration

1. We hereby confirm that the information given in this letter 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/N500013



Neeraj Goel
Partner
Membership No. 099514



Place: Gurugram
Date: 13 June 2025