

Date: 09.06.2020

TO WHOMSOEVER IT MAY CONCERN

It is hereby certified that **M/s Chandra Wadhwa & Co.** having registered office at **1305 & 1306, Vijaya Building, 17, Barakhamba Road, New Delhi-110001, India** has been our Cost Auditor of **NAYARA ENERGY LIMITED (Formerly Essar Oil Limited)**. The company is working in **SAP** environment and therefore the cost audit from financial year 2011-12 to 2017-18 had been conducted on **SAP**.

This certificate has been issued on request of M/s Chandra Wadhwa & Co.

Authorised Signatory



Name: Ashok Kumar Jha,
Designation- Senior Manager (Corporate Planning)

