

TO WHOM SO EVER IT MAY CONCERN

This is to confirm that M/s. Chandra Wadhwa & Co., Cost Accountants, were appointed for conducting physical verification of Stores & Spares inventory of **Nayara Energy Limited** (formerly known as Essar Oil Ltd) for FY 2013-14.

They had completed the said assignment for FY 2013-14 successfully.

Yours sincerely,



Ashok Kumar Jha
Lead – Cost Accounting
Date: Feb 18, 2022
Place: Vadinar

