

Date: 28/11/2023

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 Fixed Assets of Nayara Energy Limited (Formerly known as Essar Oil Ltd) for FY 2022-23.

They had completed the said assignment for FY 2022-23 successfully.

For Nayara Energy Limited,



Bhavik Deepak Jhaveri

Controller – Financial Reporting & IFRS