

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
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Mr. Anil Kohli,
Resolution Professional (Registration No: IBBI/IPA-001/IP-P00112/2017-18/10219),
Moser Baer India Limited,
43B, Okhla Industrial Estate,
New Delhi – 110020,
India.

Dear Sir

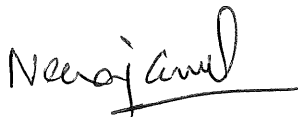
We regret to inform you that due to our overdue past audit fees and disagreement on fees for our future services we will not be able to continue as statutory auditors of Moser Baer India Limited.

We take this opportunity to reiterate our appreciation for the courtesy and co-operation extended to us by your organization during the course of our audit. It was indeed a privilege and pleasure to serve your company in the capacity of statutory auditors.

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
Partner
Membership No: 099514

Place: New Delhi
Date: 14 September 2018