



**S.S. SONTHALIA & CO.**  
**COST ACCOUNTANTS**

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03<sup>rd</sup> May, 2025

The Chairman of the Audit Committee,  
M/s Zuari Agro Chemicals Ltd.  
Jai Kisaan Bhawan, Zuarinagar,  
GOA - 403726

Dear Sir,

**Sub: Cost Audit for the financial year ending 31<sup>st</sup> March, 2026**

We thank M/s Zuari Agro Chemicals Ltd. for intimating their proposal to appoint our firm as 'Cost Auditor' of the Company for the financial year ending 31<sup>st</sup> March, 2026 and hereby inform that we would be glad to accept the said appointment, if made.

As per the provisions of the Companies Act, 2013, we are pleased to confirm the Company that:

- (a) None of the partners of our firm are in full time employment and all the partners are holding valid Certificate of Practice.
- (b) Our Firm is eligible for appointment as Cost Auditors for the year 2025-26, within the meaning of Section 141 (1) of the Companies Act 2013 and we are free from any disqualifications as specified in Section 141 (3) of the Companies Act 2013 read with Section 148 (5) of the Act.
- (c) The appointment, if made, will be within the limits specified under Section 141 (3)(g) read with Section 148 (5) of the Companies Act, 2013.

We further certify that our independence to discharge our responsibility as Cost Auditor of the Company for the year would no way be affected and we are at arm's length relationship with the Company.

We would be pleased to receive your formal letter of appointment to enable us to do the needful at our end.

Thanking You

Yours Faithfully,  
For S S SONTHALIA & CO  
Cost Accountants

(S.S.Sonthalia)  
Partner