To: NORECOM DMCC

Subject: Audit confirmation

Dear sir,

Will you kindly furnish directly to our auditors, Vania Nic Tadbir (I.C.P.A) Tehran Iran, (fax No; 0098-21-22031487 or E-mail: info@vanianic.com) the following information of our account.

- (1) The balance of our account as per your records as at 22th Sep 2021.
- (2) The movement of the current account with us for the period of 21-03-2021 up to 22-09-2021.
- (3) Any other information that may assist our auditors to carry out their functions properly.

Best regards

Khouzestan steel co.

