

DHARMESH PARIKH & CO.
CHARTERED ACCOUNTANTS

303/304, "Milestone", Nr. Drive-in-Cinema, Opp. T.VTower, Thaltej,
Ahmedabad-380 054. Phone: 91-79-27474466 Fax: 91-79-27479955

INDEPENDENT AUDITOR'S REPORT

To the Members of Dhamra LNG Terminal Private Limited

Report on the Financial Statements

We have audited the accompanying standalone financial statements of Dhamra LNG Terminal Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2016, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

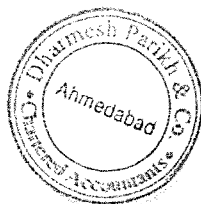
Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2016 and its losses and its cash flows for the year ended on that date.

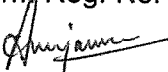
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A", a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) on the basis of the written representations received from the directors as on 31 March 2016 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2016 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B";
 - g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place : Ahmedabad
Date : 27 Apr 2016



For, **DHARMESH PARIKH & CO.**
Chartered Accountants
Firm Reg. No. 112054W


Anuj Jain
Partner
Membership No. 119140

DHARMESH PARIKH & CO.
CHARTERED ACCOUNTANTS

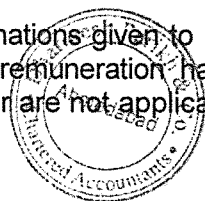
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ANNEXURE - A TO THE INDEPENDENT AUDITOR'S REPORT
RE: DHAMRA LNG TERMINAL PRIVATE LIMITED

(Referred to in Paragraph 1 of our Report of even date)

The Annexure referred to in our Independent Auditor's Report to the members of the Company on the standalone financial statements for the year ended 31 March 2016, we report that:

- (i) The company does not have any Fixed Assets. Accordingly, the provisions of paragraph 3 (i) (a) to (c) of the Order are not applicable.
- (ii) The Company has not carried out any commercial activities during the year ended on 31st March, 2016 and hence it does not carry any Inventory. Accordingly the provisions of paragraph 3 (ii) (a) & (b) of the Order are not applicable.
- (iii) According to the information and explanation given to us and the records produced to us for our verification, the company has not granted loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly the provisions of paragraph 3 (iii) (a) to (c) of the Order are not applicable.
- (iv) According to the information and explanations given to us and representations made by the Management, the Company has not done any transactions covered under section 185 and 186 in respect of loans, investments, guarantees and security. Accordingly the provisions of paragraph 3 (iv) of the Order are not applicable.
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- (vi) The company has not done any commercial activity during the year under review. Accordingly, the maintenance of cost records under section 148(1) of the Act as prescribed by the Central Government is not applicable to the company.
- (vii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, since the company has not done any commercial activity during the year, no amounts in respect of any statutory dues have been deducted/ accrued in the books of accounts. Accordingly the provisions of paragraph 3 (vii) (a) and (b) of the Order are not applicable.
- (viii) The Company has not taken any loan either from banks, financial institutions or from the government and has not issued any debentures. Accordingly the provisions of paragraph 3 (viii) of the Order are not applicable.
- (ix) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable.
- (x) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practice in India, and according to the information and explanation given to us, we have neither come across any instance of fraud on or by the company, noticed or reported during the year, nor have we been informed of any such case by the management.
- (xi) According to the information and explanations given to us and on the basis of our examination of the records of the Company, managerial remuneration has not been paid /provided. Accordingly the provisions of Clauses 3(xi) of the Order are not applicable.

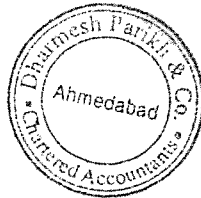


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- (xii) In our opinion, the Company is not a nidhi Company. Accordingly the provisions of Clauses 3 (xii) of the Order are not applicable.
- (xiii) As per information and explanation given to us and on the basis of our examination of the records of the Company, all the transaction with related parties are in compliance with section 177 and 188 of Companies Act 2013 and all the details have been disclosed in financial statements as required by the applicable Accounting Standards.
- (xiv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not made any preferential allotment or private placement or not issued any debenture during the year under review. Accordingly the provisions of paragraph 3(xiv) of the Order are not applicable.
- (xv) According to the information and explanations given to us and on the basis of our examination of the records, Company has not entered into any non-cash transactions with any director or any person connected with him. Accordingly the provisions of Clauses 3(xv) of the Order are not applicable to the Company.
- (xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3(xvi) of the Order are not applicable.

Place : Ahmedabad
Date : 27 Apr 2016



For, **DHARMESH PARIKH & CO.**
Chartered Accountants
Firm Reg. No. 112054W

A handwritten signature in black ink, appearing to read "Anuj Jain".

Anuj Jain
Partner
Membership No. 119140

DHARMESH PARIKH & CO.
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**ANNEXURE-B TO THE INDEPENDENT AUDITOR'S REPORT
RE: DHAMRA LNG TERMINAL PRIVATE LIMITED**

Report on the Internal Financial Controls under Clause i of sub-section 3 of section 143 of the Companies Act 2013 (the act).

We have audited the internal financial controls over financial reporting of the Dhamra LNG Terminal Private Limited (the company) as of 31st March, 2016 in conjunction with our audit of the standalone financial statements of the company for the year ended on that date.

Management's Responsibilities for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors Responsibility

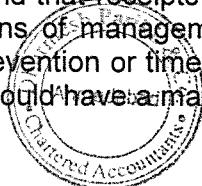
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



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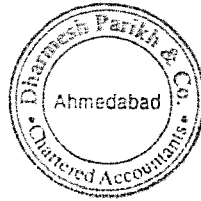
Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, though the Company has not done any significant transactions during the year, it has in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : Ahmedabad
Date : 27 Apr 2016



For, **DHARMESH PARIKH & CO.**
Chartered Accountants
Firm Reg. No. 112054W

A handwritten signature in black ink, appearing to read "Anuj Jain".

Anuj Jain
Partner
Membership No. 119140

Dhamra LNG Terminal Pvt Ltd
Balance Sheet as at March 31, 2016

(Amount in Rs)

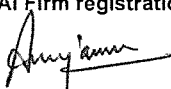
Particulars	Notes	As at March 31, 2016
Equity and liabilities		
Shareholders' funds		
Share capital	3	500,000
Reserves and surplus	4	(23,807)
		476,193
Current liabilities		
Other current liabilities	5	17,175
		17,175
Total		493,368
Assets		
Current assets		
Cash and bank balances	6	493,368
		493,368
Total		493,368

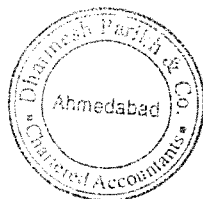
Summary of significant accounting policies. 2.1

The accompanying notes are an integral part of the financial statements.

As per our report of even date

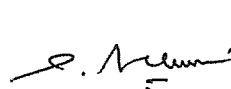
For Dharmesh Parikh & Co.
Chartered Accountants
ICAI Firm registration number:112054W

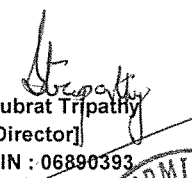

Anuj Jain
Partner
Membership No.:- 119140



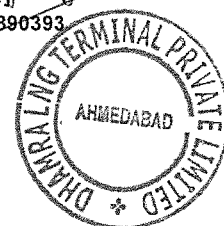
Place : Ahmedabad
Date : 27 APR 2016

For and on behalf of the Board of Directors of
Dhamra LNG Terminal Pvt Ltd


Sarthak Behuria
[Chairman]
DIN : 03290288


Subrat Tripathy
[Director]
DIN : 06890393

Place : Ahmedabad
Date : 27 APR 2016



Dhamra LNG Terminal Pvt Ltd

Statement of Profit and Loss for the period January 22, 2015 to March 31, 2016

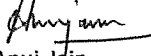
		(Amount in Rs)
	Notes	For the period January 22, 2015 to March 31, 2016
Expenses		
Other expenses	7	23,807
Total expenses		23,807
Loss before tax		(23,807)
Tax expenses		
Current tax		-
Deferred tax charge		-
Total tax expenses		-
Loss for the period		(23,807)
Earnings per equity share (in Rs.) face value of Rs. 10 each		
Basic & Diluted		(0.79)

Summary of significant accounting policies. 2.1

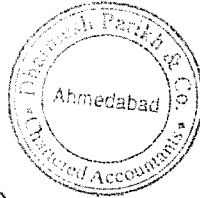
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Dharmesh Parikh & Co.
Chartered Accountants
ICAI Firm registration number:112054W



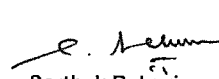
Anuj Jain
Partner
Membership No.:- 119140



Place : Ahmedabad

Date : 27 APR 2016

For and on behalf of the Board of Directors of
Dhamra LNG Terminal Pvt Ltd



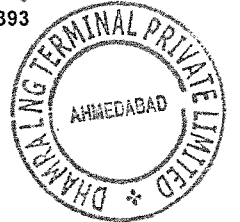
Sarthak Behuria
[Chairman]
DIN : 03290288



Subrat Tripathy
[Director]
DIN : 06890393

Place : Ahmedabad

Date : 27 APR 2016

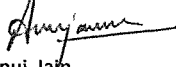


Dhamra LNG Terminal Pvt Ltd
Cash flow Statement for the period January 22, 2015 to March 31, 2016

(Amount in Rs)

Particulars	For the period January 22, 2015 to March 31, 2016
A. Cash Flow from Operating Activities	
Profit / (loss) before tax	(23,807)
Adjustments for (increase)/decrease in operating assets	
Current liabilities	(17,175)
Cash used in operations	(40,982)
Less: Direct Tax paid	-
	(40,982)
Net cash used in Operating Activities	(40,982)
B. Cash flow from Investing Activities	-
C. Cash flow from Financing Activities	
Proceeds from issuance of Share Capital	500,000
Net cash from financing activities	500,000
Net Increase in Cash and Cash Equivalents (A+B+C)	459,018
Cash and cash equivalents at beginning of the period	-
Cash and cash equivalents at end of the period	493,368
Components of Cash & Cash Equivalents	
Cash in hand	-
Balance with banks	493,368
Cash and Cash Equivalents at end of the year (refer note 5)	493,368

As per our report of even date
For Dharmesh Parikh & Co.
Chartered Accountants
ICAI Firm registration number:112054W

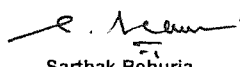

Anuj Jain
Partner
Membership No.:- 119140

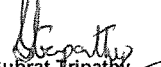
Place : Ahmedabad
Date :

27 APR 2016



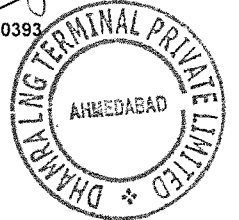
For and on behalf of the Board of Directors of
Dhamra LNG Terminal Pvt Ltd.


Sarthak Behuria
[Chairman]
DIN : 03290288


Subrat Tripathy
[Director]
DIN : 06890393

Place : Ahmedabad
Date :

27 APR 2016



Dhamra LNG Terminal Pvt Ltd

Notes to the Financial Statements for the year ended March 31, 2016

1 Corporate Information

Dhamra LNG Terminal Private Limited ('DLNTPL' or Company') previously was incorporated on January 22, 2015 as a 100% subsidiary of Adani Enterprise limited but on September 04, 2015 it become a 100% subsidiary of The Dhamra Port Company Limited with an objective for development of LNG Storage and Evacuation Terminal facilities at Dhamra.

2 Basis of Preparation

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013 read with paragraph 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis under the historical cost convention.

2.1 Summary of Significant Accounting Policies

a. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

b. Expenditure on new projects and substantial expansion

Expenditure directly relating to construction / development activity (net of income, if any) is capitalized. Indirect expenditure incurred during construction period is capitalized as part of the indirect construction cost to the extent to which the expenditure is directly related to construction or is incidental thereto. Other indirect expenditure (including borrowing costs) incurred during the construction period which is not related to the construction activity nor is incidental thereto, is charged to the statement of profit and loss.

c. Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liabilities but discloses it's existence in the financial statement.

d. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

e. Provisions

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on best management estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best management estimates.

f. Cash and Cash equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise of cash at bank and in hand and short-term investments with an original maturity of three months or less.

3 Shares capital

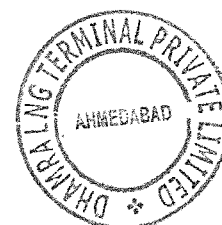
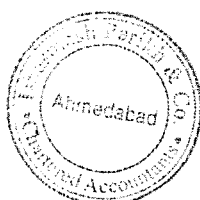
Authorized shares

50,000 Equity Shares of Rs. 10 each

Issued, subscribed and fully paid-up shares

50,000 Equity Shares of Rs. 10 each

	As at March 31, 2016
	500,000
	500,000
	500,000



Dhamra LNG Terminal Pvt Ltd

Notes to the Financial Statements for the year ended March 31, 2016

a.Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity shares	As at March 31, 2016	
	Number	Amount in Rs.
At the beginning of the period	-	-
Issued during the period	50,000	500,000
Outstanding at the end of the period	50,000	500,000

b.Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c.Shares held by holding company

Out of equity shares issued by the company, shares held by its holding company is as below:

	As at March 31, 2016	
	Number	Amount in Rs.
The Dhamra Port Company Limited and its nominees (From 4th September, 2014)	50,000	500,000

d.Details of shareholders holding more than 5% shares in the Company

Equity shares of Rs.10 each fully paid	As at March 31, 2016	
	Number	Amount in Rs.
The Dhamra Port Company Limited and its nominees (From 4th September, 2014)	50,000	500,000
	50,000	500,000

As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of

4 Reserves and Surplus

	As at March 31, 2016
Deficit in the statement of profit and loss	
Loss for the period	23,807
Net deficit in the statement of profit and loss	23,807

5. Other current liabilities

Trade Payable	17,175
	17,175

6. Cash and Bank Balances

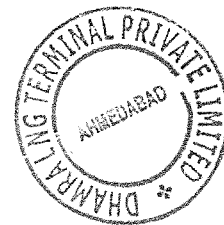
	As at March 31, 2016
Bank Balance in current account	493,368
	493,368

7. Other Expenses

	For the period January 22, 2015 to March 31, 2016 Amount in Rs.
Preliminary Expenses Written Off	4,952
Payment to Auditors	
- Statutory Audit Fees	17,175
Other Expenses	1,680
	23,807

8. Earnings per share (EPS)

Loss for the year attributable to equity shareholders	(23,807)
Number of fully paid equity shares	50,000
Nominal value per equity share (Rs.)	10
Loss per equity share for the year (Rs.) - Basic & Diluted	(0.48)



Dhamra LNG Terminal Pvt Ltd

Notes to the Financial Statements for the year ended March 31, 2016

9. Employee Benefits

The Company does not have any employee during the year. The management and administrative functions of the Company are being managed by the holding Company, The Dhamra Port Company Limited.

10. Segment information

The company's activities during the year revolve around setting up LNG Terminal. Considering the nature of Company's business and operations, there is no reportable segments (business and/or geographical) in accordance with the requirements of Accounting Standard 17- 'Segment Reporting'.

11. Related Party Disclosures

As per Accounting Standard 18, disclosure of transactions with related parties (As identified by the Management), as defined in Accounting Standard are given below:

Holding Company	: Adani Enterprises Limited (Upto 3rd September 2015) : The Dhamra Port Company Limited (From 4th September 2015)
Fellow Subsidiaries	: There are no transactions with Fellow Subsidiaries. Hence, not disclosed.
Associates	: There are no transactions with Associates. Hence, not disclosed.
Key Management Personnel	: Shri Sarthak Behuria : Shri Subrat Tripathy

Nature and Volume of Transactions with Related Parties Amount in Rs.

Particulars	Nature of transaction	For the period January 22, 2015 to March 31, 2016
Transaction during the period		
Adani Enterprises Limited	Equity Contribution	500,000
The Dhamra Port Company Limited		-
Balance Outstanding		
The Dhamra Port Company Limited		-

12. Disclosure under MSMED Act

There are no Micro, Small and Medium Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006 to whom the company owes dues on account of principal amount together with interest and accordingly no additional disclosures have been made. The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

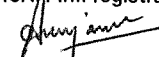
13. Contingent Liabilities not provided for

Based on the information available with the Company, there is no contingent liability at the year ended March 31, 2016.

14. These, being the first financial statements of the Company since incorporation, are drawn for the period from January 22, 2015 to 31st March 2016 and hence, there are no comparatives to present.

As per our report of even date

For Dharmesh Parikh & Co.
Chartered Accountants
ICAI Firm registration number:112054W


Anuj Jain

Partner

Membership No.:- 119140


Place : Ahmedabad

Date :

27 APR 2016



For and on behalf of the Board of Directors of
Dhamra LNG Terminal Pvt Ltd


Sarthak Behuria

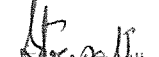
[Chairman]

DIN : 03290288

Place : Ahmedabad

Date :

27 APR 2016


Subrat Tripathy

[Director]

DIN : 06890393

