

VIZHINJAM INTERNATIONAL SEAPORT LIMITED

ADDENDUM NO.1 TO THE

PANEL OF CHARTERED ACCOUNTANTS

FOR

APPOINTMENT OF STATUTORY AUDITORS IN

ADANI VIZHINJAM PORT PRIVATE LIMITED

Response to queries raised by Chartered Accountants:

1. Query: Our firm is a large firm over 1500 people in 14 offices in India. We have 55 audit partners and 2000 audit clients in India . Clause no 15 in "application for empanelment" is asking for details of companies audited by the firm previous five years . Practically it is very difficult to compile this data. Moreover the annual report also will be of big size. Total number of companies we mention in application and can we give details of 100 companies including our expertise in audit of companies in port /airport sector?

Reply : The expectation was to provide the signed Profit & Loss account only with the consent of your Clients. However by considering the difficulty and professional ethics, it is permitted that Firms applying may provide the details in most appropriate way.

Once the Panel of Chartered Accountant firms are finalized, those firms will be required to provide turnover details for verification and or for records. Company reserves the right to cross verify the data as appropriate.

2. Query: We have 55 partners spread across in 14 offices and all of them have Certificate of Practice. Can I give list of practicing CAs (partners) based out in our Kerala, Karnataka and Tamil Nādu offices which will be around 10?

Reply : Please refer 4 (a) & 4 (d) to the Eligibility Criteria for panel enlistment. The firm should have 5 (five) practicing Chartered Accountants on its rolls with minimum of 10 years' experience in the profession and the firm should have an office in Kerala/adjacent State with 2 practicing Chartered Accountants in its rolls in the state.