

# Deloitte Haskins & Sells

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## INDEPENDENT AUDITORS' REVIEW REPORT TO THE BOARD OF DIRECTORS OF ESSAR PORTS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ESSAR PORTS LIMITED** ("the Company") and its subsidiaries (the Company and its subsidiaries constitute "the Group") for the quarter ended June 30, 2015 ("the Statement"), being submitted by the Company pursuant to Clause 41 of the Listing Agreements with the Stock Exchanges, except for the disclosures in Part II - Select Information referred to in paragraph 7 below. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. The Statement includes the results of the following subsidiaries.
  - a. Vadinar Oil Terminal Limited
  - b. Vadinar Ports & Terminals Limited
  - c. Essar Bulk Terminal Limited
  - d. Essar Bulk Terminal (Salaya) Limited
  - e. Essar Bulk Terminal Paradip Limited
  - f. Essar Paradip Terminals Limited
  - g. Essar Dredging Limited
  - h. Essar Vizag Terminals Limited
  - i. Petro Tankages India Limited
  - j. Vadinar Liquid Terminals Limited
4. We did not review the interim financial results / information of three subsidiaries included in the consolidated financial results, whose interim financial results / information reflect total assets of Rs. 131.80 crore as at June 30, 2015, total revenue of Rs. Nil and total loss after tax of Rs.0.01 crore for the quarter ended June 30, 2015, as considered in the Consolidated financial results. These interim financial results / information have been reviewed by other auditors whose reports have been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors.



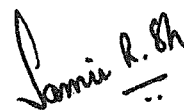
# Deloitte Haskins & Sells

5. Based on our review conducted as stated above and based on the consideration of the reports of the other auditors referred to in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreements with the Stock Exchanges, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Attention is invited to note 2 of the Statement regarding assessment of recoverable amount of 20 MMTPA Dry Bulk Terminal Project at Salaya, Gujarat in terms of Accounting Standard (AS) 28, Impairment of Assets, and the basis for concluding that the Project is not impaired.

Our conclusion is not modified in respect of this matter.

7. Further, we also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged / encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreements with the Stock Exchanges and the particulars relating to investor complaints disclosed in Part II - Select Information for the quarter ended June 30, 2015 of the Statement, from the details furnished by the Management.

For **DELOITTE HASKINS & SELLS**  
Chartered Accountants  
(Firm's Registration No.117365W)

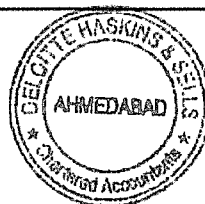


Samir R. Shah  
Partner

Membership No. 101708

**MUMBAI**, August 13, 2015

ESSAR PORTS LIMITED					
Regd. Office: Administration Building, Essar Refinery Complex, Okha Highway (SH-25), Taluka Khambhalia, Dist. Jamnagar 361305					
Head Office: Essar House, 11, Keshavrao Khadye Marg, Mahalaxmi, Mumbai 400 034					
Statement of Consolidated Unaudited Financial Results for the quarter ended 30th June, 2015					
Sr. No.	Particulars	Rs. in crore			
		Quarter ended			Year ended
		30.06.2015	31.03.2015	30.06.2014	31.03.2015
		(Unaudited)	Refer note no. 3	(Unaudited)	(Audited)
<b>Part I</b>					
1	<b>Net sales / income from operations</b>				
	Port and terminal services	411.73	413.21	407.43	1,618.60
	Sale of traded goods	-	-	-	35.50
	<b>Total income</b>	<b>411.73</b>	<b>413.21</b>	<b>407.43</b>	<b>1,654.10</b>
2	<b>Expenses</b>				
	a) Operating expenses	67.21	72.18	67.34	252.89
	b) Purchase of traded goods	-	-	-	35.50
	c) Employee benefits expense	8.71	7.27	9.09	32.69
	d) Depreciation and amortisation expense	60.30	20.31	74.78	239.24
	e) Other expenses	11.31	12.70	8.39	40.07
	<b>Total expenses</b>	<b>147.53</b>	<b>112.46</b>	<b>159.60</b>	<b>600.39</b>
3	<b>Profit from operations before other income and finance costs (1 - 2)</b>	<b>264.20</b>	<b>300.75</b>	<b>247.83</b>	<b>1053.71</b>
4	<b>Other Income</b>				
	a) Profit on sale of investments	-	-	0.01	0.01
	b) Other income	40.42	27.03	24.18	122.83
5	<b>Profit from ordinary activities before finance costs (3 + 4)</b>	<b>304.62</b>	<b>327.78</b>	<b>272.02</b>	<b>1,176.55</b>
6	<b>Finance costs</b>	<b>179.65</b>	<b>163.30</b>	<b>161.38</b>	<b>662.48</b>
7	<b>Profit from ordinary activities before tax (5 - 6)</b>	<b>124.97</b>	<b>164.48</b>	<b>110.64</b>	<b>514.07</b>
8	<b>Tax expenses</b>	<b>25.52</b>	<b>60.55</b>	<b>17.76</b>	<b>121.30</b>
9	<b>Net profit for the period / year from ordinary activities after tax but before minority interest (7 - 8)</b>	<b>99.45</b>	<b>103.93</b>	<b>92.88</b>	<b>392.77</b>
10	<b>Adjustment for share of minority interest</b>	<b>(0.40)</b>	<b>0.68</b>	<b>(0.73)</b>	<b>(1.57)</b>
11	<b>Net profit for the period / year (9 + 10)</b>	<b>99.05</b>	<b>104.61</b>	<b>92.15</b>	<b>391.20</b>
12	<b>Paid-up equity share capital ( face value of Rs.10/- each )</b>	<b>427.89</b>	<b>427.89</b>	<b>427.89</b>	<b>427.89</b>
13	<b>Reserves excluding revaluation reserve</b>				<b>2,990.94</b>
14	<b>Earnings per share (in Rs.) (*not annualised)</b>				
	a) Basic	2.31*	2.44*	2.15*	9.14
	b) Diluted	2.28*	2.39*	2.12*	8.99
	See accompanying notes to the financial results				
<b>PART II Select information for the quarter ended 30th June, 2015</b>					
A	<b>PARTICULARS OF SHAREHOLDING</b>				
1	<b>Public shareholding</b>				
	- Number of shares	107,106,857	107,106,857	107,106,857	107,106,857
	- Percentage of shareholding	25.03	25.03	25.03	25.03
2	<b>Promoters and promoter group shareholding</b>				
	<b>a) Pledged / Encumbered</b>				
	- Number of shares	319,879,190	319,879,190	319,879,190	319,879,190
	- Percentage of shares to the total shareholding of promoters and promoter group	99.72	99.72	99.72	99.72
	- Percentage of shares to the total share capital of the Company (Note 4)	74.76	74.76	74.76	74.76
	<b>b) Non-encumbered</b>				
	- Number of shares	901,951	901,951	901,951	901,951
	- Percentage of shares to the total shareholding of promoters and promoter group	0.28	0.28	0.28	0.28
	- Percentage of shares to the total share capital of the Company	0.21	0.21	0.21	0.21
	<b>Particulars</b>				<b>Quarter ended 30.06.2015</b>
B	<b>INVESTOR COMPLAINTS</b>				
	Pending at the beginning of the quarter				NIL
	Received during the quarter				10
	Disposed off during the quarter				10
	Remaining unresolved at the end of the quarter				NIL




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**Notes:**

- 1 Post the approval of shareholders, in principle approval for delisting has been received from BSE Limited and National Stock Exchange of India Limited.
- 2 The construction / developmental work of Dry Bulk Terminal at Salaya (project) is progressing per schedule to achieve completion. Having regard to this and revenue projections, the Management has concluded that the recoverable amount of the said project is higher than its carrying amount in terms of AS 28, Impairment of Assets and is not impaired.
- 3 Figures for the corresponding previous periods have been restated / regrouped wherever necessary. The figures for the quarter ended 31st March, 2015 are the balancing figures between the audited figures in respect of full financial year ended 31st March, 2015 and the published year to date figures upto third quarter of the previous financial year.
- 4 Of the total 74.76% encumbered shares, 13.61% shares have been pledged and a non disposal undertaking has been given on 61.15% shares.
- 5 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 13th August, 2015.

**For and on behalf of the Board**

  
**Rajiv Agarwal**  
Managing Director

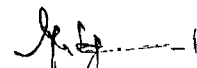
 **Place: Mumbai**  
**Date : 13th August, 2015**


**Unaudited Consolidated Segment Wise Revenue, Results and Capital Employed for the quarter ended 30th June, 2015**

Particulars	Rs. in crore			
	Quarter ended		Year ended	
	30.06.2015 (Unaudited)	31.03.2015 Refer note no. 3	30.6.2014 (Unaudited)	31.03.2015 (Audited)
<b>Segment revenue</b>				
Port and terminal services	409.93	411.41	403.32	1,606.76
Trading in goods	-	-	-	35.50
Fleet operating and chartering	7.66	7.61	8.78	34.63
<b>Total</b>	<b>417.59</b>	<b>419.02</b>	<b>412.10</b>	<b>1,676.89</b>
Less: Inter segment revenue	(5.86)	(5.81)	(4.67)	(22.79)
<b>Income from operations</b>	<b>411.73</b>	<b>413.21</b>	<b>407.43</b>	<b>1,654.10</b>
<b>Segment results</b>				
Port and terminal services	262.87	298.84	247.49	1,046.64
Trading in goods	-	-	-	-
Fleet operating and chartering	1.33	1.91	0.34	7.08
Unallocated	18.11	10.05	12.62	38.52
<b>Profit before other income and finance costs</b>	<b>282.31</b>	<b>310.80</b>	<b>260.45</b>	<b>1,092.24</b>
Add : Other income	22.31	16.98	11.57	84.31
Less: Unallocable finance costs	179.65	163.30	161.38	662.48
<b>Profit before tax</b>	<b>124.97</b>	<b>164.48</b>	<b>110.64</b>	<b>514.07</b>
Less : Tax expenses	25.52	60.55	17.76	121.30
<b>Net profit for the period / year after tax but before minority interest</b>	<b>99.45</b>	<b>103.93</b>	<b>92.88</b>	<b>392.77</b>
Adjustment for share of minority interest	(0.40)	0.68	(0.73)	(1.57)
<b>Net profit for the period / year</b>	<b>99.05</b>	<b>104.61</b>	<b>92.15</b>	<b>391.20</b>
<b>Capital employed (segment assets - segment liabilities)</b>				
Fleet operating and chartering	82.64	82.22	76.93	82.22
Port and terminal services	9,587.26	9,222.01	8,802.62	9,222.01
Trading in goods	-	-	-	-
Unallocated	575.19	556.82	268.64	556.82
<b>Total</b>	<b>10,245.09</b>	<b>9,861.05</b>	<b>9,148.19</b>	<b>9,861.05</b>

For and on behalf of the Board

  
Rajiv Agarwal  
Managing Director

Place: Mumbai  
Date : 13th August, 2015



# Deloitte Haskins & Sells

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## INDEPENDENT AUDITORS' REVIEW REPORT TO THE BOARD OF DIRECTORS OF ESSAR PORTS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ESSAR PORTS LIMITED** ("the Company") for the quarter ended June 30, 2015 ("the Statement"), being submitted by the Company pursuant to requirement of Clause 41 of the Listing Agreements with the Stock Exchanges, except for the disclosures in Part II - Select Information referred to in paragraph 4 below. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreements with the Stock Exchanges, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Further, we also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged / encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreements with the Stock Exchanges and the particulars relating to investor complaints disclosed in Part II - Select Information for the quarter ended June 30, 2015 of the Statement, from the details furnished by the Management.

For **DELOITTE HASKINS & SELLS**  
Chartered Accountants  
(Firm's Registration No.117365W)



Samir R. Shah  
Partner

Membership No. 101708

MUMBAI, August 13, 2015

ESSAR PORTS LIMITED					
Regd. Office: Administrative Building, Essar Refinery Complex, Okha Highway (SH-25), Taluka Khambalia, Dist. Jamnagar 361305					
Head Office: Essar House, 11, Keshavrao Khadye Marg, Mahalaxmi, Mumbai 400 034					
Statement of Standalone Unaudited Financial Results for the quarter ended 30th June, 2015					
	PART I	Rs. in crore			
Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2015 (Unaudited)	31.03.2015 Refer note no. 5	30.06.2014 (Unaudited)	31.03.2015 (Audited)
1	Income from operations	7.66	7.61	8.78	34.63
2	Expenses				
	a) Operating expenses	1.13	1.22	3.10	8.84
	b) Employee benefits expense	2.46	2.16	2.77	10.04
	c) Depreciation and amortisation expense	1.87	1.83	1.88	7.53
	d) Other expenses	3.51	5.01	2.33	13.08
	e) Amortisation of foreign currency monetary item translation difference account	5.74	6.82	4.04	20.18
	Total expenses	14.71	17.04	14.12	59.67
3	Loss from operations before other Income and finance costs (1 - 2)	(7.05)	(9.43)	(5.34)	(25.04)
4	Other income	7.50	6.65	6.76	53.77
5	Profit / (Loss) from ordinary activities before finance costs (3 + 4)	0.45	(2.78)	1.42	28.73
6	Finance costs	7.14	5.41	4.77	23.38
7	(Loss) / Profit from ordinary activities before tax (5 - 6)	(6.69)	(8.19)	(3.35)	5.35
8	Tax expenses	0.64	0.41	0.15	4.75
9	(Loss) / Profit for the period / year (7 - 8)	(7.33)	(8.60)	(3.50)	0.60
10	Paid-up equity share capital (face value of Rs.10/- each)	427.89	427.89	427.89	427.89
11	Reserves excluding revaluation reserve				2,256.22
12	Earnings per share (In Rs.) (*not annualised)				
	a) Basic	(0.17)*	(0.20)*	(0.08)*	0.01
	b) Diluted	(0.17)*	(0.20)*	(0.08)*	0.01
	See accompanying notes to the financial results				
PART II Select information for the quarter ended 30th June, 2015					
A	PARTICULARS OF SHAREHOLDING				
1	Public shareholding				
	- Number of shares	10,71,06,857	10,71,06,857	10,71,06,857	10,71,06,857
	- Percentage of shareholding	25.03	25.03	25.03	25.03
2	Promoters and promoter group shareholding				
	a) Pledged / Encumbered				
	- Number of shares	31,98,79,190	31,98,79,190	31,98,79,190	31,98,79,190
	- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	99.72	99.72	99.72	99.72
	- Percentage of shares (as a % of the total share capital of the Company) (Note 4)	74.76	74.76	74.76	74.76
	b) Non-encumbered				
	- Number of shares	9,01,951	9,01,951	9,01,951	9,01,951
	- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	0.28	0.28	0.28	0.28
	- Percentage of shares (as a % of the total share capital of the Company)	0.21	0.21	0.21	0.21
B	Particulars				Quarter ended 30.06.2015
	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter				NIL
	Received during the quarter				10
	Disposed off during the quarter				10
	Remaining unresolved at the end of the quarter				NIL



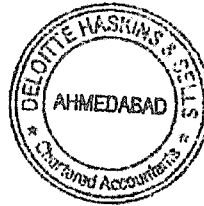
**Notes:**

- 1 The Company is in the business of fleet operating and chartering. The Company has invested Rs.3,264.43 crore in its subsidiaries, which own and operate liquid and dry bulk ports & terminals.
- 2 Post the approval of shareholders, in principle approval for delisting has been received from BSE Limited and National Stock Exchange of India Limited.
- 3 Segment information has been disclosed in the consolidated financial results in accordance with Accounting Standard 17, Segment Reporting.
- 4 Of the total 74.76 % encumbered shares, 13.61% shares have been pledged and a non disposal undertaking has been given on 61.15% shares.
- 5 Figures for the corresponding previous periods have been restated / regrouped wherever necessary. The figures for the quarter ended 31st March, 2015 are the balancing figures between the audited figures in respect of full financial year ended 31st March, 2015 and the published year to date figures upto third quarter of the previous financial year.
- 6 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 13th August, 2015.

For and on behalf of the Board

Place: Mumbai  
Date : 13th August, 2015

  
Rajiv Agarwal  
Managing Director





**Press Release****ESSAR PORTS PAT RISES BY 7% IN Q1 FY16**

- **Essar Ports takes over Vizag iron ore outer harbor terminal**
- **Essar Ports operating capacity increases from 104 MMTPA to 120 MMTPA**
- **Essar Ports Q1FY'16 net profit jumps 7% Q-o-Q to Rs 99.1 cr**
- **Essar Ports Q1FY'16 EBITDA up 5% Q-o-Q to Rs 364.9 cr**

**August 13, 2015, Mumbai:** Essar Ports Limited ("Essar Ports"), Second largest private sector port operation in India, today announced its unaudited results for the quarter ended June 2015.

**Key Highlights:****Financial Performance for Q1 FY'16**

1. Revenue for the quarter is Rs. 452.2 cr an increase of 5% against Rs 431.6 cr in Q1FY'15.
2. EBITDA for Q1FY'16 is Rs. 364.9 cr an increase of 5% against Rs 346.8 cr in Q1FY'15.
3. PAT at Rs. 99.1 cr, increases by 7% against Rs 92.2 cr in Q1FY'15.

During the quarter under review, Essar Ports took over Vishakhapatnam iron ore outer harbor terminal. This has increased the Operating capacity from 104 Million Metric tonnes per annum (MMTPA) to 120 MMTPA. The operating capacity is expected to increase to 140 MMTPA by March 2016 and 194 MMTPA by 2018. The total capital employed till date is approximately Rs 10,000 crores

Vishakhapatnam Iron ore outer harbor terminal is an existing operating port which was earlier operated by Vishakhapatnam port trust. The takeover of operations at this port gives ready third party cargo to the company.

Mr. Rajiv Agarwal, Managing Director, Essar Ports Ltd. commented: "We expect the economy to grow at higher pace in the coming quarters. This along with availability of long term funds for infrastructure financing will give a boost to the sector. We have continued to increase our port capacity by adding the terminal at Vishakhapatnam and are in line to increase our capacity to 194 MMTPA by 2018."

Essar Ports Limited

**CIN:** L85110GJ1975PLC054824

**Registered Office:** Administration Building, Essar Refinery Complex, Okha Highway(SH-25), Khambalia Taluka, Jamnagar-361305, Gujarat, India

### Business Update:

Traffic	Billed traffic during Q1FY16 is 18.78 MMT as against 18.38 MMT in Q1FY15.
Vizag Iron ore outer harbor terminal	<ul style="list-style-type: none"> <li>➤ Terminal taken over from Vizag port trust on 14<sup>th</sup> May 2015</li> <li>➤ Existing operating capacity of the port is 16 MMTPA</li> <li>➤ Upgradation of the facility simultaneously along with operations</li> </ul>
Vadinar Expansion approvals	<ul style="list-style-type: none"> <li>➤ New Concession Agreement signed with Kandla Port Trust (KPT) for expansion of Vadinar port facility to double the existing capacity</li> <li>➤ Facility can be developed to cater to future expansion of refinery</li> </ul>
Salaya Coal terminal	<ul style="list-style-type: none"> <li>➤ Substantial progress achieved with respect to bund construction</li> <li>➤ Construction in full swing</li> <li>➤ All required approvals for the project in place</li> </ul>
Paradip Coal terminal	<ul style="list-style-type: none"> <li>➤ The port land site has been cleared of all encumbrances. The project is proposed to be taken over by January 2016 post financial closure.</li> </ul>
Vadinar Operations	Vadinar completed 3,201 LTI Free Days as on June 30, 2015

### Awards and accolades earned:

- Essar Ports Limited has been commended with CII-Scale awards : Exemplary position under Terminal Operator category
- Paradip terminal has been commended with Gold award for Best Safety Practice in Service Sector at 14<sup>th</sup> Greentech Safety Awards 2015.

### About Essar Ports

Essar Ports is one of the largest port companies of India, with a current capacity of 120 MMTPA. The capacity is being expanded to 194 MMTPA over the next few years. Essar Ports has four operational port terminals at Hazira, Vadinar, Paradip and Vizag Iron Ore. The Hazira port is an all-weather, deep-draft port with 30 MMTPA of dry bulk and break bulk cargo handling capacity. Vadinar is also an all-weather, deep-draft port with 58 MMTPA of liquid cargo handling capacity. The Paradip dry bulk terminal was commissioned in December 2012 and is an all-weather, deep-draft port with 16 MMTPA of dry bulk cargo handling capacity. The Vizag terminal is an operational berth taken over on 14<sup>th</sup> May 2015 having capacity of 16 MMTPA.

The Company is also setting up a dry bulk terminal at Salaya with a capacity of 20 MMTPA. Additionally, the Company plans to expand its Hazira port capacity by 20 MMTPA – taking its

Essar Ports Limited

CIN: L85110GJ1975PLC054824

**Registered Office:** Administration Building, Essar Refinery Complex, Okha Highway(SH-25), Khambalia Taluka, Jamnagar-361305, Gujarat, India

capacity to 50 MMTPA. The Company is also undertaking capacity addition of additional iron ore berths at Visakhapatnam Port with a total capacity of 16 MMTPA. The Company also plans to develop a coal terminal at Paradip of 18 MMTPA capacity and additional liquid cargo handling facility at Vadinar.

#### **For Media Queries**

**Manish Kedia**, Senior Vice President - Corporate Affairs

Phone: +91 9819730092, Email: [manish.kedia@essar.com](mailto:manish.kedia@essar.com)

Essar Ports Limited

**CIN:** L85110GJ1975PLC054824

**Registered Office:** Administration Building, Essar Refinery Complex, Okha Highway(SH-25), Khambalia Taluka, Jamnagar-361305, Gujrat, India