

507, Abhijeet-1,
Mithakhali Six Roads,
Navrangpura, Ahmedabad - 380009
Phone - 079-48901710
Email: info@sdco.in Website: www.sdco.in

SHAH DHANDHARIA & CO LLP
CHARTERED ACCOUNTANTS
(LLPIN - AAW-6528)



2 May, 2023

To
The Board of Directors
Adani Total Gas Limited
Adani Corporate House,
Shantigram, Near Vaishno Devi Circle,
Khodiyar, Ahmedabad,
Gujarat 382421, India

Sub: Resignation as Statutory Auditors

We refer to our appointment as the statutory auditors of Adani Total Gas Limited pursuant to the Shareholder's Resolution dated 26 July, 2022, to hold office for second term of 5 years.

We have completed our Statutory Audit of for the year end March 31, 2023 and issued our reports on 2 May, 2023.

We have carefully evaluated and due to increased professional pre-occupation in other assignment, we regrettably propose our resignation. Our resignation does not result from an inability to obtain sufficient appropriate audit evidence. There are no other circumstances connected with our resignation which we consider should be brought to the notice of the Board.

In view of the above and as discussed and agreed with the management, we express our inability to continue as the Statutory Auditors for the Company.

Please accept our resignation with immediate effect.

As per the requirement of the Companies Act, 2013, we shall be forwarding the copy of the ADT-3 to be filed with the Registrar of the Companies, in due course.

Please find attached in Annexure A the information to be obtained by the company from the auditors for the resignation as required by Securities and Exchange Board of India circular CIR /CFD/CMD1/114/2019, dated 18 October 2019.

For SHAH DHANDHARIA & CO LLP
Chartered Accountants
Firm's Registration No. 118707W/W100724


Shubham Rohatgi
Partner
Membership No. 183083



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Annexure – A

Disclosure of Information as per Securities and Exchange Board of India circular CIR /CFD/CMD1/114/2019, dated 18 October 2019.

Sr. No.	Particulars	Details
1	Name of the Listed Entity	Adani Total Gas Limited
2	Details of Statutory Auditor:	
	Name	M/s. Shah Dhandharia & Co LLP
	Address	507, Abhijeet-1, Mithakhali Six Roads, Navrangpura, Ahmedabad-380009
	Phone Number	079-48901710
	Email	audit@sdco.in
3	Details of association with the listed entity/ material subsidiary:	
	a. Date on which the statutory auditor was appointed:	26 July, 2022 by Shareholders for second term of 5 years
	b. Date on which the term of the statutory auditor was scheduled to expire:	Conclusion of 22 nd AGM of the company to be held in the year 2027
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	Audit reports dated 2 May 2023 on the Company's standalone and consolidated financial statements and financial results for the year ended 31 March 2023
4	Detailed reasons for resignation:	Refer to resignation letter dated 2 May, 2023
5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors):	Not Applicable
6	In case the information requested by the auditor was not applicable provided, then following shall be disclosed:	Not Applicable
	a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.	
	b. Whether the lack of information would have significant impact on the financial statements/results.	
	c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	
	d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	
7	Any other facts relevant to the resignation:	None



Shah Dhandharia & Co. (Registration No. GUJ/AH/102555) a Partnership Firm has been converted into Shah Dhandharia & Co LLP (LLP Identification No. AAW-6528) with effect from 9th Day of April, 2021

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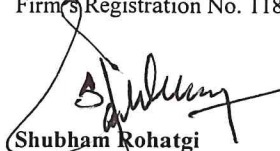
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Declaration:

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

For SHAH DHANDHARIA & CO LLP
Chartered Accountants
Firm's Registration No. 118707W/W100724


Shubham Rohatgi
Partner
Membership No. 183083

