

Summary Financial Statements for the Year Ended 31 December 2017 (continued)

REPORT OF THE INDEPENDENT AUDITOR ON THE SUMMARY FINANCIAL STATEMENTS

To the shareholders of Trinidad and Tobago NGL Limited

Opinion

The Summary Financial Statements, which comprise the Summary Statement of Financial Position as at 31 December, 2017, the Summary Statement of Profit or Loss and Other Comprehensive Income, Summary Statement of Changes in Equity and Summary Cash Flow Statement for the year then ended, and related Notes, are derived from the Audited Financial Statements of Trinidad and Tobago NGL Limited for the year ended 31 December, 2017.

In our opinion, the accompanying Summary Financial Statements are consistent, in all material respects, with the Audited Financial Statements, in accordance with the basis of management's established criteria described in Note 1.

Summary Financial Statements

The Summary Financial Statements do not contain all the disclosures required by International Financial Reporting Standards. Reading the Summary Financial Statements and the Auditor's Report thereon, therefore, is not a substitute for reading the Audited Financial Statements and the Auditor's Report thereon. The Summary Financial Statements and the Audited Financial Statements do not reflect the effects of events that occurred subsequent to the date of our Report on the Audited Financial Statements.

The Audited Financial Statements and Our Report Thereon

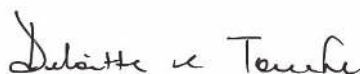
We expressed an unmodified audit opinion on the Audited Financial Statements in our Report dated 12 March, 2018. That Report also includes the communication of key audit matters. Key audit matters are those matters that in our professional judgement, were of most significance in our audit of the Financial Statements of the current year.

Management's responsibility for the Summary Financial Statements

Management is responsible for the preparation of the Summary Financial Statements in accordance with the basis of management's established criteria described in Note 1.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the Summary Financial Statements are consistent, in all material respects, with the Audited Financial Statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), *Engagements to Report on Summary Financial Statements*.



Deloitte & Touche
Derek Mohammed (ICATT #864)
Port of Spain
Trinidad
12 March, 2018



Trinidad and Tobago NGL Limited