

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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Limited Review Report for three month for the period ended 31st December 2021

To

The Bond Committee
Jawaharlal Nehru Port Trust
Administration Building, Sheva,
Navi Mumbai 400707

We have reviewed the accompanying statement of unaudited financial results of Jawaharlal Nehru Port Trust (JNPT) for the three month period ended 31st December 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Trustees. Our responsibility is to issue a report on these financial statements based on our review.

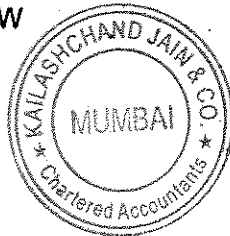
We conducted review of our statement in accordance with the Standard on Review Engagements (SRE) 2410-"Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of the Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 if the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

For Kailash Chand Jain & Co
Chartered Accountants
Firm Reg No : 112318W

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SUDHIR
JAIN

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Mani Jain
Partner
M.No : 152244
Place : Mumbai
Date : 13/02/2022

UDIN: 22152244ABTVND4711

Jawaharlal Nehru Port Trust

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Financial Results

(₹ in Lakhs)

PARTICULARS	For the quarter ended 31st Dec 21	For the quarter ended 31st Sept 21	For the quarter ended 31st Dec 20	For the nine months ended Dec 2021	For the nine months ended Dec 2020	For the year ended March 2021
	Provisional unaudited	Provisional unaudited	Unaudited	Provisional unaudited	Unaudited	Unaudited
INCOME						
Cargo Handling and Storage Charges	5,036.62	5,030.17	7,059.95	15,619.41	17,624.62	23,111.90
Port and Dock Charges	11,863.89	11,694.29	12,508.12	35,530.42	34,403.84	45,993.37
Estate Rentals	5,146.47	3,881.31	3,941.15	12,627.06	10,853.68	15,481.63
Income from BOT Contracts	37,764.24	31,701.08	28,839.56	98,857.53	73,521.25	1,07,532.41
OPERATING INCOME - (A)	59,811.22	52,306.85	52,348.79	1,62,634.43	1,36,403.40	1,92,119.30
EXPENDITURE						
Cargo Handling and Storage	9,459.66	7,739.06	4,919.17	24,695.79	21,678.42	31,422.24
Port and Dock Expenditure	3,835.95	5,525.12	2,036.02	22,474.75	17,034.33	28,146.71
Railway Workings	30.77	30.44	30.77	91.48	91.48	121.42
Rentable Land and Building	1,186.68	1,146.50	645.74	3,450.77	1,956.95	5,571.86
Expenditure on BOT Contracts	2,593.59	2,540.85	2,894.50	7,055.57	7,564.05	10,625.57
Management and General Administration	7,255.85	6,306.20	5,582.38	20,242.14	17,287.75	26,065.22
Operating Expenditure - (B)	24,362.50	23,288.16	16,108.58	78,010.50	65,612.98	1,01,953.02
Operating Surplus - (C=A-B)	35,448.72	29,018.69	36,240.21	84,623.93	70,790.42	90,166.28
Add : Finance and Miscellaneous Income - (D)	8,807.40	8,595.87	4,354.23	25,988.31	24,971.26	39,800.79
Less : Finance and Miscellaneous Expenditure - (E)	7,439.26	4,746.21	2,235.46	17,936.23	6,706.39	8,941.86
Net Prior Period Charges - (F)	16.00	-	-105.53	16.00	-105.53	-140.70
Profit Before Extra Ordinary Item - (G=C+D-E-F)	36,800.85	32,868.35	38,464.51	92,660.00	89,160.82	1,21,165.91
Less : Extra Ordinary Item - (H)	-	-	-	-	-	-
Profit Before Tax - (I = G-H)	36,800.85	32,868.35	38,464.51	92,660.00	89,160.82	1,21,165.91
Less : Provision for Taxation - (J)						
Current Tax	12,110.79	10,736.62	12,397.81	30,132.42	28,026.67	38,214.99
Deferred Tax	748.90	748.90	1,043.23	2,246.69	3,129.69	2,565.62
Net Profit (K=I-J)	23,941.16	21,382.84	25,023.47	60,280.89	58,004.46	80,385.30
Paid-Up Equity Share Capital	-	-	-	-	-	-
Paid-Up Debt Capital	2,14,981	2,32,052	2,56,852	2,14,981	2,56,852	2,32,052
Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year	12,23,917	11,99,980	11,43,309	12,23,917	11,43,309	11,63,858
Debt Redemption Reserve	4,132	4,132	4,132	4,132	4,132	4,132
Capital Redemption Reserve	NA	NA	NA	NA	NA	NA
Earning Per Share	NA	NA	NA	NA	NA	NA
Debt Equity Ratio	0.18	0.19	0.22	0.18	0.22	0.20
Debt Service Coverage Ratio *	32	26	22	25	14	14
Interest Service Coverage Ratio *	32	26	22	25	14	14
Net Worth	12,23,917	11,99,980	11,43,309	12,23,917	11,43,309	11,63,858
Asset Cover Available as per balance sheet of previous accounting year	7	6	5	7	6	6

* Interest on the bonds & ECB has been considered for debt service coverage ratio and interest service coverage ratio.

