

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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Limited Review Report for six months for the period ended 30th September 2022

To,

The Bond Committee
Jawaharlal Nehru Port Authority,
Administration Building, Sheva
Navi Mumbai- 400707.

We have reviewed the accompanying statement of unaudited financial results of Jawaharlal Nehru Port Authority ("JNPA") for the six month period ended as on September 30, 2022. This statement is the Responsibility of JNPA's management and has been approved by the Bond Committee of JNPA. Our Responsibility is to issue a report on these financial statements based on our review.

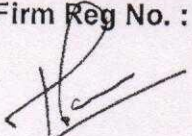
We have conducted our examination in accordance with the Standards on Review Engagements (SRE) 2400, "Engagement to Review Financial Statements", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether financial statements are free from material misstatements. The review is limited primarily to enquiries of JNPA personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an opinion.

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

Other matter

The figures for the quarter ended 30th September 2022 are the balancing figures between the figures of the unaudited half year ended 30th September 2022 and unaudited figures for the first quarter of the said year.

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


Mani Jain
Partner

M.No:- 152244

Place: Mumbai

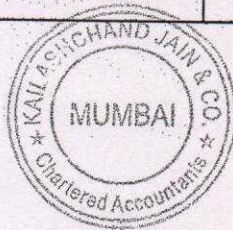
Date: 14/11/2022

UDIN: 22152244BDAZUM4489



(Rs in Lakhs)

PARTICULARS	For the quarter ended 30th Sept 22	For the quarter ended 30th June 22	For the quarter ended 30th Sept 2021	For the half ended 30 Sept 22	For the half ended 30 Sept 21	For the year ended March 2022
	Provisional Unaudited	Provisional Unaudited	Provisional Unaudited	Provisional Unaudited	Provisional Unaudited	Audited
INCOME						
Cargo Handling and Storage Charges	4,257.71	5,307.58	5,030.17	9,565.29	10,582.79	20,410.45
Port and Dock Charges	13,909.95	12,934.65	11,694.29	26,844.80	23,666.54	48,181.89
Estate Rentals	2,662.94	2,648.13	3,881.31	5,311.07	7,480.59	11,238.35
Income from BOT Contracts	39,886.60	38,342.40	31,701.08	78,229.00	61,093.29	1,38,829.87
OPERATING INCOME - (A)	60,717.20	59,232.76	52,306.85	1,19,949.96	1,02,823.21	2,18,660.56
EXPENDITURE						
Cargo Handling and Storage	5,872.18	6,867.06	7,739.06	12,739.24	15,236.13	33,532.87
Port and Dock Expenditure	7,185.45	8,635.75	5,525.12	15,821.20	18,638.99	38,987.20
Railway Workings	30.61	30.27	30.44	60.88	60.71	121.42
Rentable Land and Building	1,283.45	1,492.90	1,146.50	2,776.35	2,264.09	8,199.80
Expenditure on BOT Contracts	3,017.13	3,669.12	2,540.95	6,686.25	4,461.98	13,318.95
Management and General Administration	4,640.61	6,675.82	6,306.20	11,316.43	12,986.29	26,998.76
Operating Expenditure - (B)	22,029.43	27,370.92	23,288.17	49,400.35	53,648.18	1,21,159.00
Operating Surplus - (C=A-B)	38,687.77	31,861.84	29,018.68	70,549.61	49,175.03	97,501.56
Add : Finance and Miscellaneous Income - (D)	5,387.34	9,661.64	8,595.87	15,048.98	17,180.91	29,040.39
Less : Finance and Miscellaneous Expenditure - (E)	3,585.99	2,086.79	4,746.21	5,672.78	10,496.97	20,024.09
Net Prior Period Charges - (F)	-24.71	-	-	-24.71	-	3.82
Profit Before Extra Ordinary Item - (G=C+D-E-F)	40,513.83	39,436.69	32,868.34	79,950.52	55,858.97	1,06,514.24
Less : Extra Ordinary Item - (H)	-	-	-	-	-	21,592.24
Profit Before Tax - (I = G-H)	40,513.83	39,436.69	32,868.34	79,950.52	55,858.97	84,922.00
Less : Provision for Taxation - (J)	-	-	-	-	-	-
Current Tax	11,834.04	12,358.36	10,736.62	24,192.40	14,106.70	30,107.34
Deferred Tax	609.88	1,422.39	748.90	2,032.27	5,412.66	4,118.71
Net Profit (K=I-J)	28,069.91	25,655.94	21,382.82	53,725.85	36,339.61	58,933.37
Paid-Up Equity Share Capital	NA	NA	NA	NA	NA	NA
Paid-Up Debt Capital	1,79,966.70	2,00,807.00	2,32,051.96	1,79,966.70	2,32,051.96	2,00,807.01
Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year	12,76,281.35	12,48,224.00	11,99,980.00	12,76,281.35	11,99,979.55	12,22,568.00
Debt Redemption Reserve	4,131.96	4,132.00	4,131.96	4,131.96	4,132.00	4,131.96
Capital Redemption Reserve	NA	NA	NA	NA	NA	NA
Earning Per Share	NA	NA	NA	NA	NA	NA
Debt Equity Ratio	0.14	0.16	0.19	0.14	0.19	0.16
Debt Service Coverage Ratio *	8.03	20.00	26.00	14.64	21.00	21.36
Interest Service Coverage Ratio *	8.03	20.00	26.00	14.64	21.00	21.36
Net Worth	12,76,281.35	12,48,224.00	11,99,980.00	12,76,281.35	11,99,979.55	12,22,568.00
current ratio	1	1.45	2	1.47	2	2
long term debt to working capital;	0.56	0.65	0.56	0.56	0.56	0.31
bad debts to Account receivable ratio;	NIL	NIL	NIL	NIL	NIL	NIL
current liability ratio;	1.47	1.44	2	1.47	2	2
total debts to total assets	0.08	0.09	0.11	0.08	0.11	0.1
debtors turnover;	0.72	0.69	1	0.72	1	3
inventory turnover	NA	NA	NA	NA	NA	NA
operating margin (%);	64	54	55	59	48	45
net profit margin (%);	42	37	35	40	30	24
Asset Cover Available as per balance sheet of previous accounting year	8.09	7.00	6.00	8.09	6.00	7.00





जवाहरलाल नेहरू पत्तन प्राधिकरण / JAWAHARLAL NEHRU PORT AUTHORITY
भाग 1 - तुलन पत्र / PART I: BALANCE SHEET

(Amount in Lakhs)

विवरण / PARTICULARS	अनुसूची / SCHEDULE	30.09.2022 के अनुसार / AS ON 30.09.2022	31.03.2022 के अनुसार / AS ON 31.03.2022
I. निधियों के स्रोत / SOURCES OF FUNDS			
आरक्षित निधियां एवं अधिशेष / RESERVES AND SURPLUS	1		
पूंजीगत आरक्षित निधि / CAPITAL RESERVE		360831.69	360831.69
राजस्व आरक्षित निधियाँ / REVENUE RESERVES		578861.94	549922.81
सांविधिक आरक्षित निधियाँ / STATUTORY RESERVES		336587.73	311813.29
अवसंरचना आरक्षित निधि / INFRASTRUCTURE RESERVE			
ऋण निधियाँ / LOAN FUNDS	2	1276281.35	1222567.79
जमानती ऋण / SECURED LOANS		4131.96	4131.96
असुरक्षित ऋण / UNSECURED LOANS		175834.74	196675.05
आस्थगित कर देयता (निवल) / DEFERRED TAX LIABILITY		179966.70	200807.01
		36950.52	34714.05
निधियों के कुल स्रोत / TOTAL SOURCES OF FUNDS		1493198.57	1458088.84
II. निधियों का उपयोग / APPLICATION OF FUNDS			
नियत परिसम्पत्तियाँ / FIXED ASSETS	3		
सकल खंड / GROSS BLOCK		505433.60	505651.72
घटाएँ : मूल्यह्रास / Less: DEPRECIATION		125411.39	119896.75
निवल खंड / NET BLOCK		380022.21	385754.97
चालू पूंजीगत कार्य / CAPITAL WORK IN PROGRESS		351343.79	324399.89
		731366.00	710154.86
नि.प्र.ह. प्रचालकों को सौंपे गए शेड / SHEDS HANDED OVER TO BOT OPERATOR		2610.50	2610.50
दुर्घटना में आरएमक्यूसी नष्ट/क्षतिग्रस्त हो गई/ RMQCS DESTROYED IN ACCIDENT		5294.84	5294.84
निवेश / INVESTMENTS	4		
वर्तमान निवेश / CURRENT INVESTMENTS			
लाम्बी अवधि के निवेश / LONG TERM INVESTMENTS		58694.81	61194.81
		58694.81	61194.81
आस्थगित कर परिसम्पत्तियाँ / DEFERRED TAX ASSETS	5	24524.47	24320.27
वर्तमान परिसम्पत्तियाँ, ऋण एवं अग्रिम / CURRENT ASSETS, LOANS & ADVANCES:	6		
निवेशों पर प्रोद्भूत ब्याज / INTEREST ACCRUED ON INVESTMENTS		12265.39	15725.87
वस्तु सूचियाँ / INVENTORIES		2813.58	2868.88
निवल विविध देनदार / NET SUNDRY DEBTORS		90637.63	78663.13
कैश एवं बैंक शेष (बैंकों की सावधि जमा रसीदों सहित) / CASH & BANK BALANCES (including TDR with banks)		350965.40	320266.02
ऋण एवं अग्रिम / LOANS & ADVANCES		891907.54	883371.32
		1348589.54	1300895.83
घटाएँ : वर्तमान देयताएँ एवं प्रावधान / Less : CURRENT LIABILITIES & PROVISIONS	7		
वर्तमान देयताएँ / CURRENT LIABILITIES			
विविध लेनदार / SUNDRY CREDITORS		80045.97	91994.13
सेवाओं हेतु अन्य पत्तनों का देय राशि / AMOUNTS DUE TO OTHER PORTS FOR SERVICES		1032.15	1021.03
अग्रिम भुगतान आदि / ADVANCE PAYMENTS ETC.		114381.83	89488.20
अग्रिम तौर पर बिल में दर्शाई गई आय के लिए प्रावधान / PROVISION FOR INCOME BILLED IN ADVANCE			
प्रोद्भूत व्यय / ACCRUED EXPENSES		3718.81	7442.87
प्रोद्भूत ब्याज किंतु ऋण पर देय नहीं / INTEREST ACCRUED BUT NOT DUE ON LOANS		4.73	1930.32
		199183.49	191876.56
प्रावधान / PROVISIONS:			
कराधान हेतु / FOR TAXATION		478698.11	454505.71
कुल प्रावधान कराधान हेतु / TOTAL PROVISIONS FOR TAXATION		478698.11	454505.71
कुल वर्तमान देयताएँ एवं प्रावधान / TOTAL CURRENT LIABILITIES & PROVISIONS		677881.60	646382.27
निवल वर्तमान परिसम्पत्तियाँ / NET CURRENT ASSETS		670707.94	654513.56
निधियों का कुल उपयोग / TOTAL APPLICATION OF FUNDS		1493198.57	1458088.84

ऊपर संदर्भित अनुसूचियाँ तुलन पत्र का एक अभिन्न हिस्सा हैं। The schedules, referred to above, form an integral part of the Balance Sheet



जवाहरलाल नेहरू पत्तन प्राधिकरण / JAWAHARLAL NEHRU PORT AUTHORITY
नकदी आवागमन विवरण / CASH FLOW STATEMENT

(Rs in lakhs)

विवरण / PARTICULARS	30.09.2022 को समाप्त वर्ष / For the Year ended	30.09.2021 को समाप्त वर्ष / For the Year ended
	30.09.2022	30.09.2021
A. प्रचालनीय गतिविधियों से नकदी आवागमन / CASH FLOW FROM OPERATING ACTIVITIES		
कर पूर्व निवल अधिशेष / NET SURPLUS BEFORE TAX	79,950.52	55858.81
के लिए समायोजन / ADJUSTMENTS FOR		
पूर्व अवधि सहित मूल्यहास / DEPRECIATION INCL. PRIOR PERIOD	5,539.35	4536.12
शेडों का निर्माण / AMORTISATION OF SHEDS	-	-
परिसम्पत्तियों की विक्री पर लाभ/हानि / PROFIT/LOSS ON SALE OF ASSETS	-	(3.99)
ब्याज/लाभांश आय / INTEREST/DIVIDEND INCOME	(14,495.36)	(15,968.25)
ब्याज व्यय / INTEREST EXPENDITURE	4,820.13	2367.19
सीएसआर फंड से की गई भुगतान / PAYMENTS MADE OUT OF CSR FUND	(13.04)	(218.03)
असाधारण मद / EXTRA-ORDINARY ITEM		
कार्यशील पूंजी परिवर्तन से पूर्व प्रचालनीय लाभ / OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	75,801.61	46,571.85
कार्यशील पूंजी समायोजन / WORKING CAPITAL ADJUSTMENTS		
विविध देनदार / SUNDRY DEBTORS	(11,974.50)	(2,479.11)
वस्तुसूचियाँ / INVENTORIES	55.31	(32.95)
अग्रिम/नामे शेष / ADVANCES/DEBIT BALANCES	(8,536.22)	(5,627.09)
लेनदार और देय / CREDITORS & PAYABLES	9,232.52	4745.26
कुल कार्यशील पूंजी समायोजन / TOTAL WORKING CAPITAL ADJUSTMENTS	(11,222.90)	(3,393.89)
प्रचालनीय गतिविधियों से निवल नकदी आवागमन - क NET CASH FLOW FROM OPERATING ACTIVITIES - A	64,578.71	43,177.96
B. निवेशीय गतिविधियों से नकदी आवागमन / CASH FLOW FROM INVESTING ACTIVITIES		
नियत परिसम्पत्तियों (निवल) की खरीद/बिक्री / PURCHASE/SALE OF FIXED ASSETS(NET)-INTERNAL RESOURCES	(26,750.49)	(15,927.93)
PURCHASE/SALE OF FIXED ASSETS(NET)- GRANT	-	-
प्राप्त ब्याज/लाभांश / INTEREST/DIVIDEND RECEIVED	17,955.84	15,968.25
निवेशों में परिवर्तन / CHANGE IN INVESTMENTS	2,500.00	(5,000.00)
निवेशीय गतिविधियों से कुल नकदी आवागमन - ख / TOTAL CASH FLOW FROM INVESTING ACTIVITIES - B	(6,294.65)	(4,959.68)
C. वित्तीय गतिविधियों से नकदी आवागमन / CASH FLOW FROM FINANCING ACTIVITIES		
बैंकों से ऋण / LOAN FROM BANK	(20,840.31)	-
GRANT FROM CENTRAL GOVERNMENT	-	-
ऋणों का पुनर्भुगतान / REPAYMENT OF LOANS	-	-
ऋणों पर ब्याज / INTEREST ON LOANS	(6,745.72)	(4,641.48)
वित्तीय गतिविधियों से कुल नकदी का आवागमन - ग TOTAL CASH FLOW FROM FINANCING ACTIVITIES - C	(27,586.04)	(4,641.48)
D. केश एवं बैंक शेष (क+ख+ग) में वृद्धि/(कमी) INCREASE/(DECREASE) IN CASH AND BANK BALANCES(A+B+C)	30,698.77	33,576.80
E. सावधि जमा रसीद सहित केश एवं बैंक का आरंभिक शेष OPENING CASH AND BANK BALANCES INCL. TDRs	3,20,266.62	357370.04
सावधि जमा रसीद सहित केश एवं बैंक का अंत शेष CLOSING CASH AND BANK BALANCES INCL. TDRs	3,50,965.40	390946.84
वृद्धि/(कमी) INCREASE/(DECREASE)	30,698.77	33,576.80