

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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Limited Review Report for three months for the period ended 30th June 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 three month period ended as on June 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) 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 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 of the quarter ended 31st March 2022 are the balancing figures between the figures of the unaudited full year and published year to date unaudited figures up to the third quarter of the said year.

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

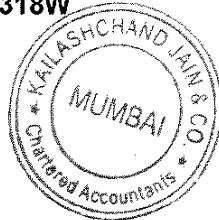

Mahi Jain
Partner

M.No:- 152244

Place: Mumbai

Date: 11/08/2022

UDIN: 22152244A0UPQC5362



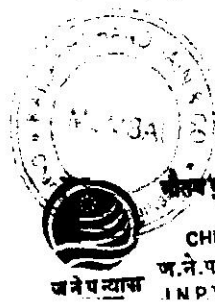
Jawaharlal Nehru Port Authority
 Regd. Office: Administration Building, Sheva, Taluka-Uran, Navi Mumbai 400 707
 Ph.:022-27242241, Fax: 022-27244080, Email: cmf@jnport.gov.in
 Website: www.jnport.gov.in

Financial Results

PARTICULARS	(Rs. In lakhs)			
	For the quarter ended 30th June 22	For the quarter ended 30th June 2021	For the quarter ended 31st March 22	For the year ended March 2022
	Provisional Unaudited	Unaudited	Unaudited	Unaudited
INCOME				
Cargo Handling and Storage Charges	5,307.58	5,552.62	4,791.04	20,410.45
Port and Dock Charges	12,934.65	11,972.24	12,651.47	48,181.89
Estate Rentals	2,648.13	3,599.29	-1,388.71	11,238.35
Income from BOT Contracts	38,342.40	29,392.21	39,972.34	1,38,829.87
OPERATING INCOME - (A)	59,232.76	50,516.38	56,026.14	2,18,660.56
EXPENDITURE				
Cargo Handling and Storage	6,867.06	7,497.07	8,837.08	33,532.87
Port and Dock Expenditure	8,635.75	13,113.69	16,512.44	38,987.20
Railway Workings	30.27	30.27	29.94	121.42
Rentable Land and Building	1,492.90	1,117.59	4,749.03	8,199.80
Expenditure on BOT Contracts	3,669.12	1,921.13	6,263.38	13,318.95
Management and General Administration	6,675.82	6,680.09	6,756.63	26,998.76
Operating Expenditure - (B)	27,370.92	30,359.84	43,148.50	1,21,159.00
Operating Surplus - (C=A-B)	31,861.84	20,156.52	12,877.64	97,501.56
Add : Finance and Miscellaneous Income - (D)	9,661.64	8,585.04	3,052.08	29,040.39
Less : Finance and Miscellaneous Expenditure - (E)	2,086.79	5,750.76	2,087.86	20,024.09
Net Prior Period Charges - (F)			-12.38	3.62
Profit Before Extra Ordinary Item - (G=C+D-E-F)	39,436.69	22,990.80	13,854.24	1,06,514.24
Less : Extra Ordinary Item - (H)			21,592.24	21,592.24
Profit Before Tax - (I = G-H)	39,436.69	22,990.80	-7,738.00	84,922.00
Less : Provision for Taxation - (J)				
Current Tax	12,358.36	7,285.01	-25.08	30,107.34
Deferred Tax	1,422.39	748.90	-6,365.40	-4,118.71
Net Profit (K=I-J)	25,655.93	14,958.89	-1,347.52	58,933.37
Paid-Up Equity Share Capital	NA	NA	NA	NA
Paid-Up Debt Capital	2,00,807	2,32,052	2,00,807	2,00,807
Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year	12,48,224	11,78,617	12,22,568	12,22,568
Debenture Redemption Reserve	4,132	4,132	4,132	4,132
Capital Redemption Reserve	NA	NA	NA	NA
Earning Per Share	NA	NA	NA	NA
Debt Equity Ratio	0.18	0.20	0.16	0.16
Debt Service Coverage Ratio *	20	18	11	21
Interest Service Coverage Ratio *	20	18	11	21
Net Worth	12,48,224	11,78,617	12,22,568	12,22,568
current ratio	1.45	1.55	2.00	2.00
long term debt to working capital;	0.65	0.73	0.31	0.31
bad debts to Account receivable ratio;	NIL	NIL	NIL	NIL
current liability ratio;	1.44	1.54	2.00	2.00
total debts to total assets	0.09	0.12	0.10	0.10
debtors turnover;	0.69	0.60	1.00	3.00
Inventory turnover	NA	NA	NA	NA
operating margin (%);	54	40	23	45
net profit margin (%);	37	25	-2	24
Asset Cover Available as per balance sheet of previous accounting year	7	6	7	7

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

Note: The figures of the quarter ended 31st March 2022 are the balancing figures between the figures of the unaudited full year and published year to date unaudited figures up to the third quarter of the said year.



Gautam Kumar Das
 मुख्य प्रबंधक (वित्त)
 CHIEF MANAGER (FINANCE)
 ज.ने.प.न्यास, शेवा, नवी मुंबई 400707
 J.N.P.T. Sheva, Navi Mumbai 400707

Sanjay Sethi, I.A.S.
 Chairman
 Jawaharlal Nehru Port Authority
 शेवा, नवी मुंबई - 400707