

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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Limited Review Report for six month for the period ended 31st March 2021

To,

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

We have reviewed the accompanying statement of unaudited standalone financial statements of Jawaharlal Nehru Port Trust ("JNPT") for the six month period ended as on March 31, 2021. The Preparation of Financial Statements is the Responsibility of JNPT's management and has been placed before the Bond Committee of JNPT. 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 (the "SRE 2400 Standard"). The SRE 2400 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 JNPT 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 clause 29 of Listing Agreement for debt security including the manner in which it is to be disclosed, or that contains any material statement.

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

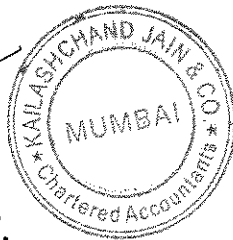

Mani Jain
Partner

M.No:- 152244

Place: Mumbai

Date: 16/06/2021

UDIN: 21152244AAAAAN5687



Jawaharlal Nehru Port Trust

Regd. Office: Administration Building, Sheva, Taluka-Uran, Navi Mumbai 400 707

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Website: www.jnpport.gov.in

Financial Results for the period 01st October, 2020 to 31st March, 2021

(Rs. in Lacs)

| PARTICULARS | For the half year ended on March 31,2021 | For the half year ended on March 31,2020 | For the year ended on March 31, 2021 | For the year ended on March 31, 2020 |
|---|---|---|---|---|
| | Provisional Unaudited | Audited | Provisional Unaudited | Audited |
| INCOME | | | | |
| Cargo Handling and Storage Charges | 12,547.23 | 13,295.19 | 23,111.90 | 28,985.10 |
| Port and Dock Charges | 24,097.65 | 20,583.96 | 45,993.37 | 45,433.80 |
| Estate Rentals | 8,569.10 | 6,752.56 | 15,481.63 | 12,918.37 |
| Income from BOT Contracts | 62,850.72 | 51,896.98 | 1,07,532.41 | 1,02,624.18 |
| OPERATING INCOME - (A) | 1,08,064.69 | 92,528.69 | 1,92,119.30 | 1,89,961.45 |
| EXPENDITURE | | | | |
| Cargo Handling and Storage | 14,662.99 | 14,892.90 | 31,422.24 | 28,878.29 |
| Port and Dock Expenditure | 13,148.40 | 17,000.72 | 28,146.71 | 24,139.20 |
| Railway Workings | 60.71 | 60.71 | 121.42 | 121.42 |
| Rentable Land and Building | 4,260.65 | 1,559.58 | 5,571.86 | 3,493.16 |
| Expenditure on BOT Contracts | 5,956.02 | 5,920.37 | 10,625.57 | 10,614.35 |
| Management and General Administration | 14,359.85 | 9,221.51 | 26,065.22 | 19,666.49 |
| Operating Expenditure - (B) | 52,448.62 | 48,655.79 | 1,04,953.02 | 86,912.91 |
| Operating Surplus - (C=A-B) | 55,616.07 | 43,872.90 | 80,166.28 | 1,03,048.54 |
| Add : Finance and Miscellaneous Income - (D) | 19,183.76 | 22,173.99 | 39,800.79 | 44,152.44 |
| Less : Finance and Miscellaneous Expenditure - (E) | 1,103.20 | 8,501.12 | 8,941.86 | 16,272.38 |
| Net Prior Period Charges - (F) | (140.70) | 433.86 | (140.70) | 433.86 |
| Profit Before Extra Ordinary Item - (G=C+D-E-F) | 73,837.33 | 57,111.92 | 1,21,165.91 | 1,30,494.75 |
| Less : Extra Ordinary Item - (H) | - | - | - | - |
| Profit Before Tax - (I = G-H) | 73,837.33 | 57,111.92 | 1,21,165.91 | 1,30,494.75 |
| Less : Provision for Taxation - (J) | - | - | - | - |
| Current Tax | 26,372.00 | 17,624.32 | 38,214.99 | 41,782.75 |
| Deferred Tax | (2,128.53) | (18,130.85) | 2,565.62 | (16,646.38) |
| Net Profit (K=I-J) | 49,593.86 | 57,618.44 | 80,385.30 | 1,05,358.37 |
| Paid-Up Equity Share Capital | - | - | - | - |
| Paid-Up Debt Capital | 2,32,052 | 2,71,975 | 2,32,052 | 2,71,975 |
| Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year | 11,63,858 | 10,85,305 | 11,63,858 | 10,85,305 |
| Debenture Redemption Reserve | 4,132 | 4,132 | 4,132 | 4,132 |
| Earning Per Share | NA | NA | NA | NA |
| Debt Equity Ratio | 0.20 | 0.25 | 0.20 | 0.25 |
| Debt Service Coverage Ratio * | 14 | 9 | 14 | 9 |
| Interest Service Coverage Ratio * | 14 | 9 | 14 | 9 |
| Net Worth | 11,63,858 | 10,85,305 | 11,63,858 | 10,85,305 |
| Asset Cover Available as per balance sheet of previous accounting year | 6 | 5 | 6 | 5 |

* Interest on the bonds & ECB has been considered for Debt Service Coverage Ratio and Interest Service Coverage Ratio.

