

**Jawaharlal Nehru Port Trust**

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

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Website: www.jnport.gov.in

Financial Results for the period 01st April,2018 to 30th September, 2018

(Rs. In lakhs)

PARTICULARS	For the half year ended on September 30, 2018	For the half year ended on September 30, 2017	For the year ended on March 31, 2018	For the year ended on March 31, 2017
	Audited	Audited	Audited	Audited
<b>INCOME</b>				
CARGO HANDLING AND STORAGE CHARGES	20,114.40	28,047.42	54,732.05	53,537.41
PORT AND DOCK CHARGES	22,527.93	20,875.64	43,022.07	35,880.09
ESTATE RENTALS	8,839.64	4,523.67	12,395.43	9,292.31
INCOME FROM BOT CONTRACTS	46,046.36	39,395.98	78,938.91	71,386.75
<b>OPERATING INCOME - (A)</b>	<b>97,528.32</b>	<b>92,842.71</b>	<b>189,088.45</b>	<b>170,096.56</b>
<b>EXPENDITURE</b>				
CARGO HANDLING AND STORAGE	14,489.16	14,879.47	33,500.00	28,978.32
PORT AND DOCK EXPENDITURE	7,395.62	6,395.60	11,942.42	19,036.95
RAILWAY WORKINGS	60.71	60.71	121.42	121.42
RENTABLE LAND AND BUILDING	2,003.23	2,170.97	3,371.93	3,515.07
EXPENDITURE ON BOT CONTRACTS	4,863.07	4,531.53	7,732.29	8,369.93
MANAGEMENT AND GENERAL ADMINISTRATION	10,821.22	11,175.86	18,456.29	20,475.02
<b>OPERATING EXPENDITURE - (B)</b>	<b>39,633.01</b>	<b>39,214.14</b>	<b>75,124.35</b>	<b>80,496.71</b>
<b>OPERATING SURPLUS - (C=A-B)</b>	<b>57,895.31</b>	<b>53,628.57</b>	<b>113,964.10</b>	<b>89,599.85</b>
ADD : FINANCE AND MISCELLANEOUS INCOME - (D)	18,686.87	17,980.49	34,545.76	46,146.03
LESS : FINANCE AND MISCELLANEOUS EXPENDITURE - (E)	6,007.37	3,017.73	4,514.45	1,653.19
LESS : NET PRIOR PERIOD CHARGES - (F)	-	(1,227.55)	(230.97)	(380.93)
<b>PROFIT BEFORE EXTRA ORDINARY ITEM-(G=C+D-E-F)</b>	<b>70,574.81</b>	<b>69,818.88</b>	<b>144,226.37</b>	<b>134,473.62</b>
LESS: EXTRA-ORDINARY ITEM (H)	-	-	-	-
<b>PROFIT BEFORE TAX (I=G-H)</b>	<b>70,574.81</b>	<b>69,818.88</b>	<b>144,226.37</b>	<b>134,473.62</b>
LESS : PROVISION FOR TAXATION - (J)				
CURRENT TAX	22,435.90	22,223.64	45,510.97	42,803.52
DEFERRED TAX	1,504.31	1,868.90	3,511.57	3,737.80
<b>NET PROFIT (K=I-J)</b>	<b>46,634.60</b>	<b>45,726.34</b>	<b>95,203.83</b>	<b>87,932.30</b>
Paid-Up Equity Share Capital	-	-	-	-
Paid-Up Debt Capital	268,273	105,086	181,985	55,684
Reserves excluding Revaluation Reserve	932,640	839,293	886,005	793,566
Debt Redemption Reserve	4,132	4,132	4,132	4,132
Earning Per Share	NA	NA	NA	NA
Debt Equity Ratio	0.29	0.13	0.21	0.07
Debt Service Coverage Ratio *	10	19	27	104
Interest Service Coverage Ratio	10	19	27	104
Net Worth	932,640	839,293	886,005	793,566
Asset Cover Available as per balance sheet of previous accounting year	5	15	6	15

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



# KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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Limited Review Report for six month for the period ended 30<sup>th</sup> September 2018.

To,

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

We have reviewed the accompanying statement of audited standalone financial statements of Jawaharlal Nehru Port Trust ("JNPT") for the six months period ended as on September 30, 2018. 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 audited 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: 16/12/2019

UDIN: 19152244 AAAAA T6197

