



An ISPS Code Compliant Port

RENEWAL OF INSURANCE POLICIES FOR 2026-27

Mormugao Port Authority (MPA)

(Finance Department)

**Regd. Office: Administrative Office, Finance Department,
Headland Sada, Mormugao, Goa – 403 804**

TENDER REFERENCE NO. FINANCE/Book & Costing/Tender/2026/1

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An ISPS Code Compliant Port

TENDER DOCUMENTS FOR

RENEWAL OF PORT PACKAGE & OTHER INSURANCE POLICIES FOR 2026-27

Mormugao Port Authority (MPA)

DATE	: 16.03.2026
INSURANCE FOR THE PERIOD	: 10 th April 2026 – 9 th April 2027
PRE BID QUERIES THROUGH EMAIL	: 18.03.2026
PRE BID MEETING (VIRTUAL)	: 20.03.2026 11:00 AM to 12:30 PM
SUBMISSION OF BIDS :	
PART 1 (TECHNICAL BID) SUBMISSION	: 30.03.2026 AT 15:00 HRS.
PART 2 (FINANCIAL BID) SUBMISSION	: 30.03.2026 AT 15:00 HRS.

For details of the Bids, please refer to website www.mptgoa.gov.in

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NOTICE INVITING TENDER

Invitation of Bids from **IRDAI registered General Insurance Companies, satisfying eligibility criteria as per this tender**, for insurance policies covering the interests of Mormugao Port Authority (MPA) for the period **10th April 2026 to 9th April 2027** through the tender process.

Dear Sir/Madam,

Mormugao Port Authority, hereinafter to be referred as MPA or the Port, invites Bids through website strictly for the sum insured, loss limits, deductibles and risk profile in accordance with the details and other terms and conditions enclosed herewith.

The brief details are as below:

1. Bidder, who wishes to quote against this tender, may download the complete bidding document along with amendment(s) to it, if any, from the website www.mptgoa.gov.in
2. This is a two-bid model. Accordingly, bidder to submit the technical bid and the Price bid by e-mail in a password protected file (pdf or zip folder) as per the due date and time indicated in the RFQ. MPA will send an email to the insurance companies for sharing password of the protected file at the time of opening of bid documents (i.e. Technical Bid and Price Bids). Insurance companies will have to share password by separate mail to enable the opening of the bid documents.
3. The E-mail should be marked "Insurance Coverage of Port Assets for the Policy Year 2026-2027" and should be addressed to facao@mptgoa.gov.in and dipanwita.hazra@mptgoa.gov.in, Mormugao Port Authority, Headland Sada, Mormugao, Goa 403 804
4. Late Offers / Quotes received after the deadline will not be accepted.
5. The quotation should be on Gross Basis inclusive of all loadings and discounts. GST shall be extra as applicable and to be shown separately.
6. MPA reserves the right to reject any or all the bids received, at its discretion, without assigning any reason.
7. The contract of insurance shall be governed between you and MPA and the incapacity / inability in any manner of the re-insurer/s for whatever reason/s to indemnify against any loss under the policy, shall not be a valid ground for repudiation or inadmissibility of any claim/s by the Insurer.

FA & C A.O

Mormugao Port Authority (MPA)

HIGHLIGHTS OF THE PORT:

Mormugao Port, one of the oldest Ports, established in 1885, is located on the west coast of India. Since its inception as the seventh Major Port of India in 1963, it constantly strives to be a customer-centric organization consistently delivering Value-Plus services to all its clients. Mormugao Port was a mono-commodity port till year 2012 and iron ore used to be the major commodity handled (about 80% share). Mormugao Port handled around 40 million tons of ore handled in year 2010-11. After the year 2012, Mormugao port has diversified its business to handling multi-commodity cargo. Major commodities presently handled are Coal, POL, General Cargo and Containers.

Berth No.5, 6 & 7 and 10 & 11 are under operation on PPP mode, Berth No.8 is a POL berth, Berth No.9 is under re-development for operation on PPP basis.

Mormugao Port is an ISO 9001:2015 & ISO 14001:2015 Certified Port and has also been declared ISPS Code compliant.

The Port is located just 4 kms from the Airport and 1 km from the Railway Station and is well connected by road with the rest of the country through two National Highways NH-66 and NH-4A. It is also well connected by Rail to the Southwestern Railway and Konkan Railway. The Port being situated in the state of Goa, is a preferred destination for cruise vessels. Due to the growing cruise traffic Mormugao Port is developing state-of-the-art International & Domestic Cruise Terminal with other allied facilities at Berths No.1,2,3 & 4.

INSTRUCTION TO BIDDERS:

1. Mormugao Port Authority (MPA) intends to renew the Port Package Insurance policy as well as the Standalone Terrorism policy

Port Package Policy for liability, assets and Business Interruption. Assets would include property within the confines of the Port, outside the confines of the port and areas under Port Operation and control. A brief description of the covers is as follows:

(a) Port and Terminal Operators Liability

Liability arising out of and in course of operation of the Port as specified under Section 1 – PORT LIABILITY – COVERAGE DETAILS.

(b) Property Damage

All assets including property and machinery, capital work under progress, assets under care, custody and control within the confines of the port and or areas of port control irrespective of its location, to be covered for Material Damage, Accidental damage, Act of God Perils (including Earthquake, Tsunami, STFI), RSMD, vandalism and all other clauses as specified under Section 2 – PROPERTY DAMAGE.

Re-Dredging Expenses sub-limited up to INR 50,00,00,000 (as per the Re-dredging Cost Clause Endorsement attached

(c) Business Interruption

Business Interruption impacting Port's financial interests due to damage including accidental damage to insured property of the Port as well as due to any damage to other property including BOT and PPP operators, lessees, users, Participating companies, interruption due to Port/Channel Blockage/ accidental damage to oil / chemical pipelines, tanks, SPM, due to any cause, blockage of any Berth / Jetty / harbor water etc. Loss to be inclusive of any loss of earnings/ revenue, royalties and profit sharing. Refer Section 4 – BUSINESS INTERRUPTION – COVERAGE DETAILS.

(d) Standalone Terrorism Policy

Terrorism cover for property covered under Port Package Policy including Business Interruption, and Terrorism Liability as specified in the tender.

Policies other than Port Package Policy

(a) Directors and Officers Policy

Directors and Officers (D and O) Insurance Policy for the Board of Trustees, Directors and officers of the Port offering protection against potential legal liability arising from any action brought against Trustees, Directors, Officers by any stakeholders /employees / customers/ suppliers/ competitors/ regulatory body etc. for any wrongful act or omission committed by them as per details specified in Page 24 of the tender

2. Limits:

The Sum Insured, Loss limit and Deductibles are detailed under the appropriate sections in respect of Port Package, Standalone Terrorism Policy.

3. Quotation:

The Port invites quotations for premium for insurance coverage as described in the tender

- i. The Technical bid needs your careful study and strict compliance of all parameters prior to submission.
- ii. Premium quote needs to be submitted as per Price Bid format only.

Note:

- a. The bidder(s) who does not qualify in the technical bid, their price bid will not be opened/considered.
- b. Once the bidders have qualified in the technical bid, the final selection will depend solely on the basis of the price quoted.
- c. Price bid for each of the above policies shall be evaluated in aggregate.

4. Duration:

The Port intends to take the Policies for a period of 12 months commencing from 10th April 2026.

5. Asset Valuation and Sum Insured:

The Sum Insured of the Property is based on Reinstatement value arrived at, following the valuation of assets by certified professionals/agencies appointed / Internal Assessment by the Port.

During the policy duration, if the Sum Insured is increased beyond 10% of the Sum Insured at policy inception, then a pro-rata premium will be charged by the Insurer for the additional value beyond 10% at the applicable policy rate. If the Sum Insured is decreased during the policy period, the difference in premium between the original Sum Insured at policy inception and the revised Sum Insured calculated at the applicable policy rate is to be refunded proportionately.

6. Bid Preparation:

A. Language of Bid:

The bid prepared by the Bidder and all correspondence/documents relating to the bid exchanged by the Bidder and MPA shall be written in English language alone.

B. Validity of Bid:

The offer should be valid for a minimum period of 60 (Sixty days) from the date of opening of the Bid. Offers which are not kept valid for at least 60 days from the date of opening the Bid

will be rejected outright

C. One Bid Per Bidder:

Each Insurance company shall submit only 'one Bid' in the same Bidding Process individually as a Bidder. A Bidder who submits or participates in more than 'one Bid' will cause all the bids submitted by them to be disqualified.

D. Submission and Extension of Bid Submission/ Opening Date:

Bidders are requested to submit the bids on time and not to wait till the closing period for submission. Port cannot be responsible for any delays in connectivity or uploading at the portal and no requests for extension, especially on the submission date will be entertained. The Port may however, at its sole discretion, decide to extend the Bid submission date and / or Bid opening date. In such a case, all rights and obligations of the Port and that of **Bidders previously subject to the Bid opening date will thereafter be subject to the new Bid opening date.**

E. Rejection of Bids:

Any Bid received by the Port after the expiry of the Time and Date of submission of Bids or by any other method other than specified in the tender will be rejected outright. Bids not containing all the information sought are liable to be rejected.

F. MPA's Right to Accept / Reject Any or All Bids:

MPA reserves the right to accept or reject any Bid or to annul the bidding process and reject all Bids at any time prior to contract award, without assigning any reasons thereof and the Port shall not entertain any claim whatsoever on this account. The Bidder shall have no claim on the Port in case their Bid is rejected, or the bidding process is annulled.

G. Bidding Cost:

The Bidder shall bear all costs and expenses associated with the preparation and submission of its Bid and the Port shall under no circumstances be responsible or liable for any such costs regardless of, without limitation, the conduct or outcome of the bidding, evaluation and selection process.

H. Extension of Validity Period

In exceptional circumstances, the Port may request all the Bidders to consent to an extension of the period of validity of their respective Bid. The request and the response thereto will be made in email. Extension of validity period by the Bidder must be unconditional.

I. Bid Clarifications:

During the Bid evaluation, the Port may, at its discretion, ask the Bidder for clarifications on its Bid. Based on the Port's evaluation, and at the Port's sole discretion, Bidders may be given an opportunity to clarify their Bids in all respects. Bid clarifications shall be communicated through email.

J. Underwriting Information:

Policy/ Coverage Details under various/ respective sections in the tender

K. Bid Currencies:

Bidders must submit bid in Indian Rupees only.

L. Authentication of The Documents:

Every page of tender document along with enclosure must be signed and stamped by the bidder.

M. Bidder's Responsibility For Quotation:

Although all details presented in this tender document have been compiled with all reasonable care, it is the Bidder's responsibility to ensure that the information provided in the tender is adequate and clearly understood. Bidder also undertakes that the quotes submitted are in line with applicable regulations.

7. Pre-bid meeting:

A virtual Pre- bid meeting will be held for insurers to seek clarifications or data and provide their views on the terms and conditions of the tender. MPA and Aon shall provide the required data and clarifications to the queries. The pre-bid meeting shall be held on **20th March 2026**. Details of Virtual meeting link to be shared after receipt of queries from respective bidders. All queries and clarifications are required to be submitted on or before 18th March 2026 or during the pre-bid meeting. No queries shall be entertained after the pre-bid meeting.

8. Communication:

Any e-mail queries related to the tender, pre-bid queries may be submitted before the pre-bid meeting to the following mail ID's (i) facao@mptgoa.gov.in, (ii) dipanwita.hazra@mptgoa.gov.in

Compliance and Deviation:

Bidders are required to comply in full to the tender requirements. Therefore, deviations are not expected in the bids. However, in the event of deviation(s), if any due to exceptional reasons, the same shall be clearly mentioned in Annexure C. Bidders acknowledge that the acceptance of the deviation or otherwise is solely based on the decision of the port management and which shall be final and binding.

9. Tender Amendments:

i. MPA may issue clarifications / amendments in the form of addendum / corrigendum prior to the bid submission date and it is the responsibility of the interested bidders to check the portal for the same.

ii. For the addendum / corrigendum issued, bidders shall confirm the inclusion of addendum / corrigendum in their bid. For clarifications, if any, issued by MPA subsequent to receiving the bids, the Bidder shall confirm receipt and for any impact on the quoted prices, the Bidder shall follow the instructions issued along with addendum /corrigendum.

iii. Bidders shall examine the Bidding documents thoroughly and submit to MPA. For any apparent conflict, discrepancy or error, MPA, shall request appropriate clarification or issue amendment, if required. Any failure by Bidder to comply with the aforesaid shall not excuse Bidder from performing the services in accordance with the agreement, if subsequently awarded the contract.

10. Reinsurance

i. As MPA has decided to go in for Port Package Policy, it is clearly understood that terms quoted by the bidder has to be in line with Reinsurance terms. It is the responsibility of the bidder to ensure the terms are obtained from minimum "A-" reinsurer as rated by S & P or A M Best or

equivalent. GIC Re, being the National Reinsurer, is also considered as Lead Reinsurer.

ii. The letter of the Lead Reinsurer on their letter head stating the respective coverages offered are compliant with the tender document as per Annexure A1, A2 is required to be submitted as part of the Technical bid.

iii. The Bidder/ Insurer undertakes that for the entire policy duration the reinsurer support shall be available as per the document submitted as part of the technical bid. In the event of any possible change in the risk sharing agreement with the reinsurer or if there be any change in the reinsurer itself after the award of the contract and any time during the policy period, the same shall be communicated by the insurer to the Port, as far as reasonably possible prior to any such change and the written consent of the Port is mandatory before such change(s) is effected.

11. Pricing Requirements:

Price should be quoted in original Price Schedule as per the format prescribed by MPA. The quote for the insurance policy should be absolute. No conditions shall be attached to the Price Bid. The Quoted Premium should be on Gross basis inclusive of all discounts and brokerage to intermediary as per IRDAI regulations- GST to be indicated separately in the Price Bid format.

12. Bidding Instructions:

Bidders can download the tender document from the Port's website: <http://www.mpa.gov.in/home>. Part-I, namely the Technical Bid containing the Qualification Criteria documents listed to be enclosed and other documents submitted by the Bidders will be opened on the scheduled date and time as indicated in the RFP. Bidder must fill up all the schedules and furnish all the required information as per the instructions given in various sections of the Bid specification and provide the Tender Acceptance letter as in Annexure B. Canvassing in any form in connection with the tender is strictly prohibited and the tenders submitted by the bidder who resorts to canvassing are liable to be rejected. The details as called for in the bidding documents shall be filled and completed by the Bidders in all respects and shall be submitted with requisite information and the duly filled in Annexure. The successful Bidder shall also be required to execute an "Integrity pact" in the prescribed format provided as Annexure D of the bid document.

13. Bid Evaluation:

a. Bids received within the stipulated time will be considered for evaluation. Late bids shall not be accepted. Only one bid per bidder will be entertained. No corrections or erases are permissible.

b. The bids will be checked for technical compliance. Only those bids meeting the technical requirements, including offering the required coverage and submission of necessary documents will be considered for final price evaluation. Port may however, upon review of the submitted technical bid, seek clarification or documentation at its discretion from bidder(s). The date and time will be intimated to tenderers through E-mail and Website whose offers are found suitable and cover-II of such tenderers will be opened on the specified time and date.

c. Final evaluation will be based on premium quoted of the shortlisted bidders who qualify in the technical bid and as per the conditions specified in Annexure "1"- Price Bid format. Premium quotations for all the insurances sought herein will be aggregated to a single figure for the purpose of comparison / evaluation of final quotation and placement decisions. It is not obligatory on the part of MPA to accept the Lowest Bid. MPA reserves all rights to reject any Bid without citing any reasons.

d. The bidder offering the lowest premium in aggregate for all the policies would be awarded the insurance contract.

Premium Payment:

The Premium shall be paid by MPA 100% on submission of bill/proforma invoice by the successful insurance company, on award of the tender, to the Bank Account details to be furnished in Annexure -F of this tender through NEFT/RTGS.

The successful Insurance company on receipt of Premium shall furnish the Tax Invoice as per GST Act / Rules in the name of Mormugao Port Authority (MPA) by mentioning the GSTIN of MPA and indicating amounts of GST separately. The GSTIN of Mormugao Port Authority (MPA) is 30AAALM0293P1ZY.

The successful Insurance company shall remit the GST amount in the invoice to the Government within the due date and file the returns by mentioning the GSTIN of MPA to enable MPA to avail applicable input tax credit.

The Insurance company shall indemnify MPA from any loss of the eligible ITC of GST paid by it to the Insurance company based on their Proforma Tax Invoice due to non-payment of GST or non-filing of GST return with applicable interest and penalties to MPA within 7 days from the date of intimation by the MPA about non availing of eligible ITC. MPA also reserves its right to deduct such GST amount with interest and penalties from the subsequent bills or any amount due to the Insurance company by MPA.

14. Execution of Work not covered in the Contract:

Any other relevant issues not covered under this scope of tender document may be assigned to successful bidder with mutually agreed terms and conditions.

15. Cancellation / Termination of Contract:

MPA reserves the right to cancel the contract placed on the successful bidder if: i. The bidder commits breach of any of the terms and conditions.

ii. The bidder goes into liquidation voluntarily or otherwise.

iii. The service is found unsatisfactory.

iv. Change in the Port Policies In the event of cancellation, the insurer will refund, subject to nil claims, the premium for the cancelled period, calculated on a proportionate basis. Such refund will be paid to the Port within a maximum period of 14 days after intimation of cancellation by e mail.

Other Terms And Conditions:**16. Dispute Resolution:**

Any dispute which remains unresolved between the parties will be referred to the Arbitration Tribunal as per the Arbitration and Conciliation Act. Any dispute arising out of this agreement shall be referred to a panel of three arbitrators. Each party shall appoint one arbitrator, and the two arbitrators so appointed shall mutually select a third arbitrator, who shall preside over the tribunal. The Arbitrators shall make a reasoned award (the "Award"). Any Award made in any Arbitration held pursuant to this Article 26 shall be final and binding on the Parties as from the date it is made and the Insurer and the Authority agree and undertake to carry out such Award without delay. This Agreement and the rights and obligations of the Parties shall remain in full force and effect, pending the Award in any arbitration proceedings hereunder. Further, the Parties unconditionally acknowledge and agree that notwithstanding any dispute between them, each Party shall proceed with the performance of its respective obligations, pending resolution of Dispute in accordance with this Article. The seat of Arbitration shall be GOA, India and the venue/place of Arbitration shall also be GOA, India The language of the entire Arbitral proceedings

shall be in English The Arbitral Tribunal shall pass a reasoned and speaking award The Parties hereto agree that they are not entitled to costs before the Arbitration Tribunal. Further, the Parties agree that all costs/expenses shall be shared equally between them In the event of any dispute/ disagreement between MPA and the successful Tenderer/ Contractor the dispute shall be resolved under the Jurisdiction of appropriate courts in GOA, India only.

17. Law and Jurisdiction:

The Contract shall be governed by the Law applicable and in force in the Republic of India. The Civil Court at GOA having ordinary Original Civil Jurisdiction shall alone have exclusive jurisdiction in regard to all matters in this contract.

18. Insurance Intermediary:

The Port has appointed M/s **Aon Risk Insurance Brokers India Private Limited** as the sole and exclusive intermediary for this insurance program including evaluation of bids, negotiation, placement and claims handling.

19. Servicing Parameters:

The selected Insurance Company will have to execute a Service Level Agreement (SLA) containing the following parameters with respect to:

- i. Time frame for issuance of Held cover letter within 24 hours on any payment of Premium as per agreed schedule, towards policies and endorsements and write up on Claim procedures along with document required for settlement of claims
- ii. Time frame for appointment of surveyor
- iii. Time frame for on A/C payment
- iv. Time frame for submission of Final Survey report
- v. Time frame for Full and Final settlement
- vi. Selected insurer will provide a local point of contact based at GOA
- vii. Any other conditions as may be required
- viii. Panel of Surveyor(s) to be agreed before finalization of placement

20. Risk Inspection:

The Risk Inspection has been conducted by Aon during March 2025 and a copy of the Risk Inspection is enclosed with tender document.

21. Documentary Requirement:

List of documents to be submitted by the bidder are listed under Part I- Technical Bid on Page 30. In addition, the following Annexures need to be submitted on the bidder letterhead, duly signed by competent authority (refer following page)

List of Annexures to be submitted by the Bidder under Part I- Technical Bid

Annexure	Description
A1, A2	Reinsurance Support and Letter from Reinsurer
B	Acceptance of tender terms and conditions
C	Compliance with tender terms and conditions
D	Integrity Pact
E	Service Level Agreement
F	Bank details of the Bidder
G	Dispute Resolution

List of details to be submitted by the bidder under Part II- Price Bid

Annexure	Description
H	Price Bid format

Details provided by the Port are as follows:

Annexure	Description
1	Asset Schedule for Section 2 (Property) of Port Package Policy
2	Coverage Summary
3	Claims history of the Port
4	Port Questionnaire Format

PORT PACKAGE POLICY

RISK DETAILS COMMON FOR ALL SECTIONS COVERED UNDER ABOVE POLICY.

Type	Port Package Insurance Policy – Liability, Property Damage, Business Interruption
Assured	Mormugao Port Authority (MPA) (MPA) and / or associated and / or affiliated and / or inter related and /or subsidiaries and / or corporations as they now are or hereafter may be created and / or constituted and / or for whom the Assured receives instructions to insure and / or for whom the Assured have responsibility to arrange for insurance whether contractually or otherwise, as their respective rights and interests may appear hereinafter known as the Assured and/or as original.
Mailing Address of the Assured	Administrative Office, Finance Department, Headland Sada, Mormugao, Goa – 403 804
Location	Port Premises and Its Areas of Operation and Control
Note	“Confines of the Port/Terminals” in all the following sections of the Port Package Policy would mean the area inside the port and within a radius of 20 km from the outer boundary wall of the Port.
Interest	MPA interest as a Port and Terminal Developer / Operator and any / all activities ancillary to such operations at the specified locations for all Risks and Physical Property Loss or damage to property and assets, onshore and offshore facilities, equipment, handling facilities, liabilities and losses on Business Interruption
Period	From 10 th April 2026 To 9 th April2027
Governing Law	Indian
Insurance Conditions	This policy is subject to the same terms, clauses, conditions, returns, additional premiums and warranties as the original policy and it is agreed, to follow the original in every respect with or without prior notice including alterations, extensions, additions, endorsements and cancellations and attaching and expiry dates and also in regard to survey and settlement of claims and returns. Excluding ex-gratia payments. Risk to commence and cease as per original policy /ies

SECTION 1- PORT LIABILITY- COVERAGE DETAILS

Cover	Port Liability
Applicable Wordings	Wavelength Ports and Terminals Consortium Wordings (LSW Wordings)
Insuring Clauses	<p>To indemnify the insured from liabilities for</p> <ul style="list-style-type: none"> a) Physical loss or damage to the real or personal property of any third party including resultant loss of use or demurrage, provided such loss or demurrage directly results from an insured operation performed by the Assured within the confines of the Port, Terminal or Insured location(s) b) Bodily Injury to third party provided such loss bodily injury directly results from an insured operation performed by the Assured within the confines of the Port, Terminal or Insured location(s) c) Any liability of the Assured in connection with any tenant of the Assured for operations performed by any subcontractor appointed by the Assured d) Costs and expenses incurred in the defence of any claim(s) arising from an accident and the costs and expenses of a litigation awarded to any claimant in any competent court or arbitration proceedings against the assured by way of interest on judgments, investigation, adjustments, appraisal, appeal and legal costs and expenses e) Costs and expenses incurred by the Assured in the disposing of the property of the customer including the Removal of Debris or wreck following an accident to such cargo or property for which the Assured is legally liable f) Costs and expenses incurred voluntarily or in the exercise of legal or statutory right or obligation in removal of wreck or debris following an accident
Limits Of Liability	<p>Liability arising from Port and Terminals operations :</p> <p>INR 15,00,00,000 per occurrence and in the aggregate for the policy period.</p> <p>Sub-Limit for environmental pollution as per policy conditions: INR 15,00,00,000</p> <p>Limit of INR 10,00,00,000 in respect of Wreck or Debris per occurrence and in the aggregate for the policy period.</p>
LSW Extensions And Limits	<ul style="list-style-type: none"> i) Fire Extension (Liability), INR 15,00,00,000 ii) Advice and Information Extension (Liability), INR 15,00,00,000 iii) Fines and Duty Extension (Liability), INR 15,00,00,000 iv) Infringement of Personal Rights (Liability), INR 15,00,00,000 v) Wrongful Delivery of Cargo (Liability), INR 150,00,00,000

<p>Additional Coverage required</p>	<ol style="list-style-type: none"> 1. Seepage, Contamination and Environmental Pollution liability for INR 15,00,00,000 to include Costs for mitigation and clean-up. Environmental pollution shall include pollution resulting from Oil/chemical spillage, gas leakage, accident in tanks, tank farms, SPM, pipelines, any Insured property and property owned, used, leased by users, lessees, operators (BOT, PPP, DFPP) including participating companies 2. Medical Extension cover – “OUT OF COURT” reimbursement restricted to INR 1,00,00,000 during policy period with “Nil” policy deductible with a per person limit of INR 2,00,000 3. Valuable Cargo, INR 40,00,00,000 4. Errors and Omissions 5. Damage to third party cargo held in care, custody, control, trust, including oil or chemical in pipelines within confines of the port till delivery to the customer or their designated carriers and in the case of exports till the loading on to the vessel.
<p>Note</p>	<p>Wreck removal / Removal of Debris limit is INR 10,00,00,000 per occurrence and in the aggregate of the policy period</p>
<p>Deductibles</p>	<p>Terminal Operators Liability (Including environmental pollution): INR 1,000,000 any one accident or occurrence Removal of Wreck / Debris: INR 1,000,000 any one accident or occurrence</p>

SECTION 2 - PROPERTY DAMAGE - COVERAGE DETAILS

Cover	Property Damage / Material Damage – All property and assets within Port premises and (or) Insured locations or areas of Port operation and control.
Applicable Wordings	Wavelength Ports and Terminals Consortium Wordings (LSW Wordings)
Insuring Clauses	<p>To indemnify the insured in respect of</p> <ul style="list-style-type: none"> a) Physical loss or physical damage to Insured Property as set out in the Insurance Schedule, within the Confines of the Port, Terminal or Insured Location, arising from an Accident occurring during the Policy period b) Costs or expenses incurred in the removal of wreckage or debris of Insured Property following loss or damage recoverable elsewhere under this Policy, but subject to a sub-limit of twenty-five percent of the insured value of the Insured Property, unless Underwriters agree otherwise <p>In the event of a claim under both the above for the same Insured Property, the indemnity payable by Underwriters under both the above clauses shall not exceed the insured value of that Insured Property</p> <ul style="list-style-type: none"> c) Physical loss or physical damage to Insured Property arising from strikes or riots d) Clause 2.1 (Insuring Clause) amended to read as: Physical loss or physical damage to insured Property including electrical and machinery breakdown as set out in the Insurance Schedule, within the Confines of the Port, Terminal or Insured location, arising from an Accident occurring during the Policy Period. e) Exclusion 4.9 (mechanical or electrical breakdown or derangement of any communication equipment or alarm system or computer system) deleted.
Assets Covered	<ul style="list-style-type: none"> a) Listed in the Fixed Assets Register for the period and subsequent additions during the period (b) Assets acquired/ completed construction / installed/ commissioned and pending capitalization (c) Capital Work in Progress (CWIP). (d) Inventory (e) Goods/ Cargo of any kind -Held in Trust (f) Assets under care and custody of the assured during the currency of the policy (g) Property under Construction (h) Third Party Property (i) Leased out property
Sum Insured	INR 11,77,26,67,819

Loss Limits	Combined Single Limit INR 1,30,00,00,000 for Property, and Business Interruption any one accident or occurrence. Sub-Limited to INR 50,00,00,000 any one occurrence and in the annual aggregate in respect of RE-dredging endorsement.
Location	<p>(a) Property and assets situated anywhere within the confines of the port and terminal and (or) areas of port operation and control.</p> <p>(b) Property situated outside Port premises that are utilized for and related to the operational purpose of the port, including utilities and properties of similar nature and not included under any specific policy.</p> <p>“Confines of the Port/Terminals” means the area inside the port and within a radius of 20 km from the outer boundary wall of the Port.</p> <p>Details of the property are fully described in ANNEXURE 1, Page 57</p>
Extensions	<p>i) Earthquake Extension</p> <p>ii) Cover to include physical loss or damage caused by earthquake, seaquake, Volcanic eruptions, tidal wave and Tsunami</p> <p>iii) 48 hours amended to 72 hours in the above</p> <p>iv) RSMD</p>
Deductibles	<p><u>Other than AOG peril & Vessel Impact</u></p> <ul style="list-style-type: none"> - 5% of Clm amt subject to minimum of INR 10,00,000 eec <p><u>AOG Perils</u></p> <ul style="list-style-type: none"> - 10% of Clm amt subject to minimum of INR 10,00,000 eec (including losses affecting breakwater) <p><u>Vessel Impact</u></p> <ul style="list-style-type: none"> - 10% of Clm amt subject to minimum of INR 10,00,000 eec (including losses affecting breakwater) <p><u>Handling Equipment</u></p> <ul style="list-style-type: none"> - 2% of clm subject to Min INR 300,000

SECTION 3- HANDLING EQUIPMENT COVERAGE DETAILS – NOT TO BE COVERED

SECTION 4- BUSINESS INTERRUPTION - COVERAGE DETAILS

Cover	Business Interruption
Applicable Wordings	Wavelength Ports and Terminals Consortium Wordings (LSW Wordings)
Insuring Clauses	<p>To indemnify the Port, subject to General Policy provisions and limits for loss of profit, increased cost of working and costs and expenses as set out in clause Calculation of Loss as below, arising from an interruption to the Assured's Operations caused by:</p> <p>2.1 physical loss or physical damage to Insured Property or Insured Handling Equipment</p> <p>2.2 an Accident causing a blockage of:</p> <p>a) An insured berth or insured quay (as specified in the Insurance Schedule) owned by or leased to the Assured and used in the Assured's Insured Operations for the purpose of mooring vessels.</p> <p>b) Any approach channel or waterway</p> <p>c) Any land access immediately adjacent to the Confines of the Port, Terminal or Insured Location as specified in the Insurance Schedule</p> <p>(Immediately adjacent mean distances in a radius of 20Km from the main entrance of Port's operational area)</p> <p>2.3 interruption to electrical supply to Insured Property or Insured Handling Equipment which is beyond the control of the Assured</p> <p>Provided that such interruption results in the Assured being wholly or partially unable to perform their Insured Operation(s) for a period commencing within the Policy period for the above 2.1 to 2.3</p>
Calculation of Loss	<p>3.1 Loss of Profit. This shall be calculated by taking the reduction in the Assured's revenue derived from their Insured Operation(s) during the Loss Period less any savings the Assured may have, including but not limited to savings in working expenses, standing charges, taxes or the like, and less any increase in revenue at another of the Assured's location(s); and</p> <p>3.2 Increased Cost of Working. This being costs and expenses reasonably and necessarily incurred by the Assured during the Loss Period for averting or minimizing a loss covered under this Section 4. Such costs and expenses must not exceed the potential loss that the Assured is seeking to avert or minimize</p> <p>3.3 Costs and expenses incurred by the Assured while investigating an Accident covered under this Section and incurred protecting the interests of the Assured provided that such costs and expenses have been agreed by the Insurer</p>
Sum Insured	<p>Annual Revenue: INR 6,49,04,00,000</p> <p>Indemnity Period: 3 Months</p> <p>Sum Insured: INR 1,62,26,00,000</p>

Note	Sum Insured to comprise of Fixed costs (standing charges) and Net Profit before tax, inclusive of Royalty and all Revenue and Profit sharing from users, lessees, operators, concessionaires, Participating companies, vessel handling charges
Indemnity Period	03 months
Extension	Business Interruption to extend when interruption to the Assured results from damage to property belonging to other users, lessees, operators, concessionaires, participating companies (joint asset owners with Ports)
Loss Limits	<ul style="list-style-type: none"> a) Due to Damage of Property belonging to the port, INR 1,30,00,00,000 b) Due to Channel Blockage, INR 1,30,00,00,000 c) Due to Damage to Property owned, leased or rented by Lessees, Operators, participating companies, users, INR 1,30,00,00,000 (Business Interruption extension). -- Material Damage Proviso shall not apply. d) Combined Single Limit INR 1,30,00,00,000 for Property, and Business Interruption any one accident or occurrence.
Additional Coverage and Business Interruption Extension	<ul style="list-style-type: none"> 1. Interruption to electrical supply to include interruption due to fuel, water and gas supply 2. Business Interruption to include losses, costs and expenses caused by damage to property including pipeline (offshore/Onshore/submarine), Oil, Chemical, Petroleum and Petroleum products tank, tank farms, SPM, either owned by the Port or owned or used, leased or rented by other lessees, users or operators (including BOT/PPP/DBFOT/ concessionaires), property jointly owned with participating companies. Material Damage proviso shall not apply for Business Interruption extension 3. Losses to include arising out of diversion of vessels within the Port premises and (or) awaiting discharge or loading of cargo
Special Clauses	Prevention of Ingress and Egress Clause (Up to 20 kms)
Time Excess	14 Days for each and every claim

COVERAGES APPLICABLE TO ALL PORT PACKAGE SECTIONS

<p>MANDATORY COVERS</p>	<ul style="list-style-type: none">a) Coverage for Mechanical, electrical or electronic breakdown or derangement of any communication equipment or alarm system or computer systemb) Coverage for Roads, pavements (if part of Assets)c) Earthquake, seaquake, volcanic eruptions, Tidal wave, Tsunamid) Electrical and Machinery Breakdowne) Impact damage to include Marine Impact Damage (damage due to floating craft and structures)f) Marine Cyber Endorsement, LMA 5403g) Listed Perils resulting from Pollutionh) Limited seepage or Pollution resulting in listed perils, up to INR 40,00,00,000i) Riots and Strikes including Malicious damage, vandalismj) Subsidence, landslide, rockslide coveragek) Storm, Tempest, Flooding and Inundation, Hurricane, cyclone coveragel) Unintentional Errors and Omissions
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Note: Deviations are NOT acceptable and all above coverages are required. Additional Premium, if any, for the above to be included in the quote

MANDATORY CLAUSES

APPLICABLE FOR ALL SECTIONS UNDER PORT PACKAGE

1. Architects and Surveyors fees, up to INR 5,00,00,000
2. Automatic acquisition clause amended to acquisition up to 10% of Sum Insured value and reported to insurer within 90 days and no additional premium shall be chargeable
3. Designation of Property Clause
4. Local Authority Clause
5. 72 Hours Clause
6. Inadvertent Omission- Sub-Limit Rs.5,00,00,000
7. Loss Minimization including mitigation and Firefighting expenses, up to INR 5,00,00,000
8. Minor works, Property in the course of construction up to INR 20,00,00,000
9. Nominated Surveyors Clause
10. On Account Payment Clause
11. Reinstatement Value Clause- However, the port to have the option of either Reinstatement value or market value during the settlement process following a claim
12. Automatic Reinstatement up to 10% of total sum insured
13. Removal of Debris to include pipelines (Onshore, Offshore including sub-marine) and Breakwater
14. System Records for Rs. 1 Cr. over & above the sum insured
15. Express Freight including Air freight, overtime charges & other sundry Expenses with a loss limit for Rs.5,00,00,000 over & above the respective sum insured
16. Temporary Repairs, up to INR 5,00,00,000
17. Involuntary Betterment Clause- Sub Limit Rs. 5,00,00,000
18. Delayed Indemnity Clause (under BI section)
19. Auditors Fee Clause (under BI section) Sub Limit Rs. 5,00,00,000
20. Departmental Clause (under BI section)
21. Claim Preparation Cost Clause (PD & BI) Sub Limit Rs. 1 Cr
22. Deliberate Damage Clause - Sub Limit Rs. 5,00,00,000
23. Waiver of Under Insurance, up to 15% of Sum Insured for property damage & business interruption.
24. Fire Fighting, Loss prevention Clause & Loss Minimization (including Fire Fighting Expenses & Prevention/Mitigation Extension) for Rs. 5,00,00,000 over & above sum insured irrespective of quantum & nature of indemnifiable to loss

Note: Deviations are NOT acceptable and all above clauses are required. Additional premium, if any, to be included in the quote

STANDALONE TERRORISM POLICY

Cover	Stand Alone Terrorism Cover- Liability, Property Damage Including Handling Equipment and Hull, Business Interruption
Applicable Wordings	Liability Property Damage Business Interruption including Denial of Access, Port Blockage
Insuring Clauses- Liability	Insurer to indemnify the Insured in respect of their operations, for their Ultimate Net Loss by reason of the liability imposed upon the insured by law for monetary damages in respect of: a) claims first made against the Insured during the policy period or b) claims or circumstances likely to give rise to a claim insured hereunder that are reported in writing to Underwriters within 90 days after the expiry of this policy provided always that such claims arise out of an Occurrence as defined herein that takes place during the policy period, for Bodily Injury and/or Property Damage and/or Defence Expenses resulting solely and directly from Terrorism or sabotage c) Third Party Liability Including Environmental Pollution Liability caused due to Accidental damage to Pipeline and/or other insured property and equipment or wreck arising out of Terrorism Activity including but not limited to: - Damage to Third Party Property within confines of the port, areas of Port operation and control, held in care, custody, control and trust - Spillage of oil / chemical - Damage to oil / chemical in pipelines within confines of the port till delivery to the customer or their designated carriers and in case of export till loading on vessel. (d) Third Party - Bodily injury, Death (including passengers within the Port Premises and also those on cruise and passenger ships which frequents the Port.) (e) Medical Extension Cover – “OUT OF COURT” reimbursement restricted to INR 1,00,00,000 the policy period without any policy deductible with a per person limit of INR 2,00,000 (f) Pollution Cleanup costs and costs and expenses to prevent further insured losses following an insured event. (g) Defence Cost.
Note	a) The Policy shall not incorporate any condition relating to Contributory Clause, more specifically the policy shall not trigger in excess of any other insurance available to the insured. b) Pipelines (offshore/ onshore), SPM, tank(s), tank farms any other assets used in connection with the operations shall not be excluded assets

Property Damage	<p>This Insurance insures property as stated against physical loss or physical damage occurring during the period of this Policy caused by an Act of Terrorism or sabotage.</p> <p>For the purpose of this Insurance, an Act of Terrorism means an act or series of acts, including the use of force or violence, of any person or group(s) of persons, whether acting alone or on behalf of or in connection with any organisation(s), committed for political, religious or ideological purposes including the intention to influence any government and/or to put the public in fear for such purposes.</p> <p>For the purpose of this Insurance, an act of Sabotage means a subversive act or series of such acts committed for political, religious or ideological purposes including the intention to influence any government and/or to put the public in fear for such purposes.</p>
Business Interruption	This Policy is extended to cover loss resulting from necessary Interruption of Business caused by Direct Physical Loss or Damage as covered by the Policy to which this Extension is attached, to the Property Insured including Third Party Property as defined (Business Interruption due to Third party property affected)
Denial Of Access	Denial of Access to be within a radius of 20 Kms both on sea and land measured from the main entrance of the Port's operational area
Property Damage -- Sum Insured	INR 11,77,26,67,819
Business Interruption, Sum Insured	<p>Annual Revenue: INR 6,49,04,00,000</p> <p>Indemnity Period: 3 Months</p> <p>Sum Insured: INR 1,62,26,00,000</p>
Limit Under the Policy	Combined Single Limit for Property Damage and Business Interruption INR 1,30,00,00,000. Third Party Liability: INR 15,00,00,000 each and every loss and in the policy period aggregate.
Indemnity Period	03 Months
Deductibles	<p>Liability - 5% of the clm amt subject to min of INR 500,000</p> <p>Property Damage - INR 20,00,000 each and every occurrence</p>
Time Excess	Business Interruption - 03 Days of Gross profit

Directors And Officers - Coverage Details

Coverage to Directors (including Trustees) and Officers for damages and legal costs incurred by Directors and Officers, arising from claims brought against them personally due to any wrongful acts done by them in their capacity as a Director or Officer of the company.

TABLE 1: ELIGIBILITY CRITERIA FOR PRIVATE SECTOR GENERAL INSURANCE COMPANIES

Type	Directors And Officers Liability Insurance- CLAIMS MADE
Insuring Clauses	<p>The Following covers apply to claims first made during the policy period and reported as required under the policy</p> <ul style="list-style-type: none"> 1.1 Management Liability 1.2 Company Securities (India only) 1.3 Investigation costs 1.4 Non-Executive Director Protection 1.5 Extradition Costs 1.6 Outside Entity Directorship 1.7 Bodily Injury and Property Damage defence costs 1.8 Assets and Liberty Costs 1.9 Public Relation Expenses
Extensions	<ul style="list-style-type: none"> • Bilateral Discovery Period: 90 days for Nil premium, 50% Annual Premium for Additional 365 Days and 125% of annual premium for 3 years • Outside Entity Directors Cover • Separate Aggregate Limit for All Directors and Officers (replacing current coverage for NED's) • Automatic Cover for Subsidiaries: 35% of Total Assets • Extradition Cost • Investigation cost • Non-Cancellation Clause: Cancellable only in the event of Non-Payment of Premium • Definition of Insured Person Amended to Include Partners, Consultants and Retainers, Trustees, Committee Members. • FCPA & UK Bribery Act Endorsement • Civil Fines and Penalties Covered wherever Insurable by Law • Occupational Health & Safety Defence Cost • Corporate Manslaughter • Tax Liability endorsement • Discovery Period for Retired Insured Person: Lifetime Run-Off • Assets & Liberty Cost

	<ul style="list-style-type: none"> • BI/PD defence cost cover • Emergency costs • Mitigation Costs Cover • Kidnap response cover • Management Buy-Out Cover • Entity EPLI Cover (India only) • Coverage for Employed Lawyers • Interpretive Counsel Endorsement • Crisis Communication Cover • Regulatory Crisis Response Cost Cover • Psychological Support Expenses Cover – INR 5 Lakhs Per Insured Person • Control Group Clause • Major Shareholder Exclusion: 35% with Carve-Back for Non-Guilty Insured • Professional Indemnity Exclusion with Carve-Back for Failure to Supervise. • Prospectus Exclusion with Carve-Back for Private Placements. • Conduct Exclusion with Final Non-Appealable Adjudication Language and Deletion of Written Admission of the Insured • Self-Reporting Expense • Public Relation Cover • Court Attendance fees INR 50,000 per Employee per day and INR 100,000 per Director per day
Additional limit for Non Executive Director Protection	INR 50,000,000 per Non Executive Director during the Policy Period
General	Severability and Non -Rescindability Provisions required
Overall Limit Of Liability	INR 10,00,00,000 in the aggregate during the Policy Period
Retroactive Date	Inception of Policy (This is first Policy)
Continuity Date	Inception of Policy (This is first Policy)
Territory	Worldwide
Jurisdiction	Worldwide including USA and Canada
Underwriting Information	Latest Financial Reports
Retention	Side A: Nil Side B: INR 1 lacs each and every claim Entity EPLI (India) : INR 5 lacs each and every claim

Entity Securities(India): INR 5 lacs each and every claim

SI Number	Qualification for Private Insurers	Desired Criteria
1	Number of years of experience as an Insurance company	Greater than 10 years
2	Credit Rating (by CRISIL or equivalent)	Category A
3	Gross Written Premium, total, Average for the 3 previous Financial Years	Above INR 8,000 Crores
4	Gross Direct Premium in Marine Line of Business, Average for the 3 previous Financial Years	Above INR 100 Crores
5	Sum Insured per client, minimum INR 1500 Cr in Property Line of Business	Minimum 3 clients
6	Loss Limits per client- should have handled minimum 80% of the tender Loss Limits provided under Property Damage section of Port Package policy	Minimum 1 client
7	Claim settlement ratio overall, Average for the last 3 years	Greater than 80%
8	Claim settlement ratio in Marine Line of Business, Average for the last 3 years	Greater than 70%
9	Solvency ratio, Average for the last 3 years	Greater than 1.5 or as stipulated by the regulator from time to time
10	Experience in providing port package policies to ports, terminal operators	Yes
11	Whether blacklisted or debarred by State, Central Government or Public sector companies, Government undertakings, IRDAI and other Statutory bodies	No

Note: Eligibility criteria above is for Private Sector Insurance companies. Public sector Insurance companies are automatically eligible to participate in the tender

PART- 1 – TECHNICAL BID

List of Documents Requirement under Technical Bid to be submitted by Bidders:

1. Incorporation Certificate
2. Proof of Latest Registration with IRDAI
3. PAN and GST
4. Corporate Rating from CRISIL or equivalent
5. Certified or Published Gross Written Premium figures for the last 3 years for both Property and Marine Lines of Business
6. Confirmation on List of clients (at least 3) handled with Sum Insured INR 1500 Cr or greater (Proof of relevant portion of the Award letter or policy copy, duly attested by the bidder)
7. Confirmation on List of clients (at least 1) handled with Loss limits greater than 80% of the Loss limits sought in the current tender (Proof of relevant portion of the Award letter or policy copy, duly attested by the bidder)
8. Certified or Published Claims settlement Ratio figures for the last 3 years for both Overall and Marine Lines of Business
9. Certified or Published Solvency Ratio figures for the last 3 years
10. Confirmation from the Bidder's competent authority on meeting the eligibility criteria fixed in the tender
11. Confirmation with proof of handling clients in Ports, terminals (Proof of relevant portion of the Award letter or policy copy, duly attested by the bidder)
12. Confirmation from the Bidder's competent authority on not being blacklisted by any Government agency, PSU or the Insurance regulator (IRDAI)
13. Confirmation from the Bidder's competent authority on acceptance of all bidding instructions, terms and conditions of the tender including annexures, amendments or corrigenda (if any), mail exchanges with insured or the appointed intermediary
14. Compliance sheet filled in (no blanks to be left) as per tender
15. Deviation slip mentioning the variations from the tender terms and conditions
16. Annexures in the tender (A-H) duly filled and signed by the Authorised signatory
17. All pages of the tender, corrigenda, mail exchanges in respect of this tender signed by the Authorised signatory of the bidder
18. Undertaking by the Lead Insurer if consortium bid is to be submitted- Annexure G1, G2

Documentation required as above should be duly signed by the Authorised signatory of the bidder. Where published **financial data** is not available and cannot be submitted as proof, such bidder documents to be additionally attested by a Chartered Accountant

ANNEXURE A1

(On the letter head of the bidder)

REINSURANCE SUPPORT

To,

M/S MORMUGAO PORT AUTHORITY (MPA).

Sub: Reinsurance Support

We hereby confirm that our bid submitted is duly supported by minimum A- Rated Reinsurance Company and as on date of submission of bid we have Reinsurance support from _____ Reinsurance company for% to meet with the criteria of Bid documents and we hereby confirm that we have submitted quote in accordance with the Reinsurance slip and we have not kept any deductible on our net or we have not deviated our quote from Reinsurance Slip.

Company:

Authorized Signatory:

Date:

ANNEXURE A2

(On the letter head of the Reinsurer)

TO

M/s MORMUGAO PORT AUTHORITY (MPA).

We have provided quotation for the Port Package policy as per details below

Insured	M/s MORMUGAO PORT AUTHORITY (MPA).
Type of Policy	Port Package
Sections Covered	Section 1- Liability Section 2- Property Damage Section 3 – Handling Equipment Section 4 – Business Interruption Standalone Terrorism
Deductibles	Section 1- Liability Section 2- Property Damage Section 3 – Handling Equipment Section 4 – Business Interruption Standalone Terrorism
Financial strength	_____ by Rating agency _____

Signature

(Company seal)

Date:

ANNEXURE B

(on the letter head of the Bidder)

Acceptance of Tender Terms and Conditions

To,

M/s MORMUGAO PORT AUTHORITY (MPA).

1. I/ We have downloaded / obtained the tender document(s) for the Tender number _____ from the web site(s) namely: _____ as per your advertisement, given in the above mentioned tender.

2. I / We hereby certify that I / we have read the entire terms and conditions of the tender documents from Page number ._____to_____(including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I / we shall abide hereby and agree the terms / conditions / clauses contained therein.

3. The corrigendum(s), if any, issued from time to time by M/s Mormugao Port Authority (MPA) for the above subject work has also been taken into consideration, while submitting this acceptance offer letter.

4. I / We do hereby declare that our firm has not been blacklisted/ debarred by any Govt. Department/Publicsector undertaking or IRDAI.

5. I / We certify that all information furnished by me/ us is true and correct and in the event that the information is found to be incorrect/untrue or found violated, then _____Port management shall without giving any notice or reason therefore, summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full earnest money deposit (if any).

Company Name:

Authorised Signatory:

Date:

ANNEXURE C

COMPLIANCE WITH TENDER TERMS AND CONDITIONS

Sl. No.	Description	Yes /No	Deviations to be mentioned clearly citing clause and section
1	Confirm strict compliance with General Terms and Conditions		
2	Confirm strict compliance with Instructions to Bidders		
3	Confirm strict compliance with Terms and Conditions of Port package Insurance including all its Sections		
4	Confirm strict compliance with Tender Terms and Conditions of Standalone Terrorism Insurance section		
5	Confirm that Conditional bids have not been Submitted		
6	Confirm that GST has been shown separately		
7	Confirm that Annexures as listed in the tender have been Submitted, duly signed		
8	Confirm that in the event of any counter or alternative offer or Proposal or deviations from any terms and conditions not mentioned in the Tender in the Technical bid, the Price bid is liable to be disqualified and rejected		

(Deviations can be listed in additional sheets if required. Deviation must specifically mention the clause reference and section. Port reserves the right to accept the deviations)

Company Name:

Authorized signatory:

Date:

ANNEXURE D
INTEGRITY PACT

Between

M/s MORMUGAO PORT AUTHORITY (MPA), hereinafter referred to the " The Principal"

And

..... hereinafter referred to as" The Bidder"

Preamble

The Principal intends to award, under laid down organizational procedures, Insurance contract/s for Tender number_____. The Principal values full compliance with all relevant laws of the land, rules, regulations, economic use of resources and of fairness/transparency in its relations with its Bidder(s).

In order to achieve these goals, the Principal will appoint an Independent External Monitor (IEM), who will monitor the tender process and the execution of the Insurance contract for compliance with the principles mentioned above.

Section 1 - Commitments of The Principal

1. The Principal commits itself to take all measures necessary to prevent corruption and to observe the following principles.
 - a) No employee of the Principal personally or through family members, will in connection with the tender for, or the execution of a contract, demand, take a promise for or accept for self or third person, any material or immaterial benefit which the person is not legally entitled to.
 - b) The Principal will, during the tender process, treat all Bidders(s) with equity and reason. The Principal will, in particular before and during the tender process, provide to all Bidder(s) the same information and will not provide to any Bidder(s) confidential / additional information through which the Bidder(s) could obtain an advantage in relation to the tender process or the contract execution.
 - c) The Principal will exclude from the process all known prejudiced persons.
2. If the Principal obtains information on the conduct of any of its employees which is a criminal offence under the IPC/PC Act, or if there be a substantive suspicion in this regard, the Principal will inform the Chief Vigilance Officer and in addition can initiate disciplinary actions.

Section 2 - Commitments of the Bidder

1. The Bidder commits himself to take all measures necessary to prevent corruption. He commits himself to observe the following principles during his participation in the tender process and during the contract execution.
 - a) The Bidder will not, directly or through any other person or firm, offer, promise or give to any of the Principals employees, involved in the tender process or the execution of the contract or to any third

person any material or other benefit which he/she is not legally entitled to, in order to obtain in exchange any advantage of any kind whatsoever during the tender process or during the execution of the contract.

- b) The Bidder will not enter with other Bidders into any undisclosed agreement or understanding, whether formal or informal. This applies to prices, specifications, certificates, subsidiary contracts, submission or non-submission of bids or any other actions to restrict competitiveness or to introduce cartelization in the bidding process.
 - c) The Bidder will not commit any offence under the relevant IPC/ PC Act; further the Bidder will not use improperly, for purpose of competition or personal gain or pass on to others, any information or document provided by the Principal as part of the business relationship regarding plans, technical proposals and business details including information contained or transmitted electronically.
 - d) The Bidder of foreign origin shall disclose the name and address of the Agents/representatives in India, if any. Similarly, the Bidder(s) of Indian Nationality shall furnish the name and address of the foreign principals, if any. Further details as mentioned in the "Guidelines on Indian Agents of Foreign suppliers" shall be disclosed by the bidder. Further, as mentioned in the Guidelines all payments made to the Indian agent/representative have to be in Indian Rupee only.
 - e) The Bidder will, when presenting his bid, disclose any and all payments he has made, is committed to or intends to make to agents, brokers or any other intermediaries in connection with the award of contract.
2. The Bidder will not instigate third persons to commit offences outlined above or be an accessory to such offences.

Section 3 - Disqualification from tender process and exclusion from future contracts.

If the Bidder before award or during execution has committed a transgression through a violation of Section 2, above or in any other form such as to put his reliability or credibility in question, the Principal is entitled to disqualify the Bidder(s) from the tender process or take action as per the procedure mentioned in the "Guidelines on Banning of business dealings" (as per "Guidelines on Banning of business dealings")

Section 4 - Compensation for damages

1. If the principal has disqualified the Bidder(s) from the tender process prior to the award according to Section 3, the Principal is entitled to demand and recover the damages equivalent to Earnest Money Deposit/Bid Security.
2. If the Principal has terminated the contract according to Section 3, or if the Principal is entitled to terminate the contract according to Section 3, the Principal shall be entitled to demand and recover from the bidder liquidated damages of the contract value or the amount equivalent to Performance Bank Guarantee.

Section 5 - Previous transgression

1. The Bidder declares that no previous transgressions occurred in the last 3 years with any other Company in any country conforming to the anti-corruption approach or with any other Public Sector Enterprise in Indian that could justify his exclusion from the tender process.
2. If the Bidder makes incorrect statement(s) on this subject, he can be disqualified from the tender process or action can be taken as per the procedure mentioned in "Guidelines on Banning of Business dealings".

Section - 6 - Equal treatment of all Bidders

1. The Bidder undertakes to demand from all sub-contractors a commitment in conformity with this Integrity Pact and to submit it to the Principal before contract signing.
2. The Principal will enter into agreement with identical conditions as this one with all Bidders(s)
3. The Principal will disqualify from the tender process all Bidders, who do not sign this pact or violate its provisions.

Section 7 - Criminal charges against violating Bidder(s)

If the Principal obtains knowledge of conduct of a Bidder or of an employee or a representative or an associate of a Bidder, which constitutes corruption or if the Principal has substantive suspicion in this regard, the principal will inform the same to the Chief Vigilance Officer.

Section 8 - Independent External Monitor/Monitors

1. The principal appoints a competent and credible Independent External Monitor for this Pact. The task of the Monitor is to review independently and objectively whether and to what extent the parties comply with the obligations under this agreement.
2. The Monitor is not subject to instructions by the representatives of the parties and performs his functions neutrally and independently. He reports to the Chairman, MORMUGAO PORT AUTHORITY (MPA) (MPA)
3. The Bidder accepts the monitor has the right to access without restriction to all documentation of the Principal including that provided by the Bidder. The Bidder will also grant the Monitor, upon his request and demonstration of a valid interest, unrestricted and unconditional access to his documentation. The Monitor is under contractual obligation to treat the information and documents of the Bidder with confidentiality.
4. The Principal will provide the monitor sufficient information about all meetings among the parties related to the Project provided such meetings could have an impact on the contractual relations between the Principal and the Bidder. The parties offer the Monitor the option to participate in such meetings.
5. As soon as the Monitor notices, or believes to notice, a violation of the agreement, he will inform the Management of the Principal and request the Management to discontinue or take corrective action, or to take other relevant action. The monitor can in this regard submit non-binding recommendations. Beyond this, the Monitor has no right to demand from the parties that they act in a specific manner, refrain from action or tolerate action.

6. The Monitor will submit a written report to the Chairman of MPA within 8 to 10 weeks from the date of reference (or) Credit intimation to him by the principal and, should occasion arise, submit the proposal for the correcting problematic situations.
7. Monitor shall be entitled to compensation on the same terms as being extended to / provided to Independent Directors on the _____ P.A Board.
8. If the Monitor has reported to the Chairman, MPA, a substantiated suspicion of an offence under relevant IPC/PC Act, and the Chairman MPA, has not, within the reasonable time taken visible action to proceed against such offence or reported it to the Chief Vigilance Officer, the Monitor may also transmit this information directly to the Central Vigilance Commission.
9. The word "Monitor" would include both singular and plural.

Section 9 - Pact Duration

This Pact begins when both parties have legally signed it. It expires for the Selected Bidder(s) 10 months after the last payment under the contract and for all other Bidders three months after the contract has been awarded. If any claim is made/lodged during this time, the same shall be binding and continue to be valid despite the lapse of this pact as specified above unless it is discharged/determined by Chairman, MPA

Section 10- Other provisions

1. This agreement is subject to Indian Law, Place of performance and jurisdiction is the Registered Office of the Principal
2. Changes and supplements as well as termination notices need to be made in writing. Side agreements have not been made.
3. If the Bidder is a partnership or a consortium, this agreement must be signed by all partners or consortium members.
4. Should one or several provisions of this agreement turn out to be invalid, the remainder of this agreement remains valid. In this case, the parties will strive to come to an agreement to their original intentions.

For and on behalf of Principal

(office seal)

Bidder (Office Seal)

Place

Date

Witness 1: ----- Witness 2: -----

(Name and Address) ----- (Name and Address) -----

ANNEXURE E

SERVICE LEVEL AGREEMENT

Service Level Agreement between **M/s MORMUGAO PORT AUTHORITY (MPA)**. (hereinafter referred to as the "Port") and Insurance Co Ltd, (herein after referred to as Insurer) on Insurance Program effective from 06 FEB 2026 and confirmed by "AON RISK INSURANCE BROKERS INDIA PVT LTD" Insurance intermediary of THE "PORT" and herein after referred to as the "Intermediary"

1. Documentation:

- i) Insurer will issue "Held Cover Letter" within 24 hours of receipt of premium confirming commencement of Cover stating the period of coverage with specific reference to the tender conditions.
- ii) The insurer will issue draft (soft copy) of all policy copies to Port, at the latest within forty five (45) working days from the date of payment of Premium and after being duly vetted by the Intermediary, the Insurer will issue final policy copies in original within 15 days after receipt of final clearance from the Intermediary. All these processes shall not in any case exceed sixty (60) days from the inception of risk.
- iii) All Terms and conditions as per Tender including clauses, warranties and deductibles shall be attached / incorporated in the Policy Document strictly as per tender terms. No restrictive conditions/warranties etc. in deviation from the Tender shall be imposed.
- iv) All the Premium quoted by the insurer as per tender and as agreed after due negotiation between the Port and Insurer are fixed and final. No further premium will be charged in future, till the expiry of the policy subject to no change in sum insured and terms as mentioned in the Tender. However, that 10% Automatic Acquisition Clause will be applicable during the entire tenure of the policy without any additional premium. Statutory payment, if any warranted, will supersede the above requirement.
- v) If any discrepancy arises as to the issued documents not being in conformity with the tender terms, the rectification "NIL" Endorsement shall be issued and delivered by the Insurer within 10 (Ten) working days from the date of request.
- vi) Copy of Held Cover Certificate / Policy/ Endorsement or any other communication whatsoever to the Insured will also be copy marked to the intermediary

2. Prompt Communication:

The Insurer will promptly communicate to the Port on any matter having a bearing on insurance cover with copy to the Intermediary. Insurer shall address any issue raised by the Port or Intermediary on any matter on the insurance program within 10 working days.

3. Non-Cancellation clause

The insurance policies issued by the Insurer shall not be cancelled by the insurer.

4. Claim Management:

- i) The Insurance Company agrees to provide the names and contact details of their panel of surveyors to the Port for effective / speedy settlement of claim. Intermediary will prepare a panel of surveyors for approval from insurance company.
- ii) Insurer shall depute surveyor from the panel, as per IRDAI regulations, on reporting of any Claim by Port or Intermediary.
- iii) The surveyor should submit his LoR (List of Requirements) within 07 days of claim intimation. Surveyor will submit interim assessment sheet within 15 days of his first visit and subject to required documents by the Port or the intermediary. Such Assessment sheet will be submitted to the Port or the Intermediary.
- iv) On confirmation of the Assessment sheet by Port or the Intermediary, surveyor shall submit Final Survey Report which shall be within 30 days of his appointment
- v) Surveyor / Insurer shall abide by the relevant IRDAI Regulation re: IRDAI (Protection of Policyholders' interest) Regulations, 2017 and the amendments, if any.
- vi) Insurer shall settle the claim within 30 days of the submission of Final survey report

5. On Account Payment:

For estimated claims over INR 100 Lakhs, the Insurer shall pay an "On Account" payment up to a limit of 50% of the total claim and the amount shall be paid by the insurer within two months from the date of occurrence of loss subject to satisfaction of Surveyor's interim assessment which shall be within 15 days of receipt of Basic documents of the LoR. Settlement will not be held up on the plea/any reasons of Re-Insurer's concurrence or otherwise

_____ Insurance Co. Ltd

_____ M/s MORMUGAO PORT AUTHORITY (MPA).

_____ AON RISK INSURANCE
BROKERS INDIA PRIVATE LTD

ANNEXURE F

BANK DETAILS OF THE BIDDER

PARTICULARS	
1. Name of the Bank	
2. Branch & Address	
3. Phone Number	
4. Account type (SB/CA)	
5. Account Number	
6. IFS Code	
7. MICR Number	

ANNEXURE G

Dispute Resolution

DISPUTE RESOLUTION MECHANISM

Normally there should not be any scope for dispute between the Port and Insurance company after entering into a mutually agreed valid contract. However, due to various unforeseen reasons, problems may arise during the progress of the contract leading to disagreement between the Port and the Insurance company

- i) When a dispute arises, both the Port and the Insurance company should try and resolve amicably by mutual consultation, failing which Dispute Resolution process should be invoked
- ii) The Dispute Resolution method shall be clearly specified in the bidding document.

CONCILIATION

The party initiating conciliation shall send a written notice within 15 days of the disputed decision to the other party to conciliate and proceedings shall commence when the other party accepts the initiation to conciliation

- i) The parties may agree on the name of a sole conciliator or each party may appoint one conciliator
- ii) The conciliation shall assist the parties in reaching an amicable settlement of the dispute
- iii) When the parties sign the settlement agreement it shall be final and binding on both parties
- iv) The conciliator shall authenticate the settlement agreement and furnish a copy thereof to each party

DECISION BY CONCILIATOR

- i) The conciliator shall give a decision in writing within 15 days of notification of a dispute
- ii) Conciliator shall be paid at the agreed rate together with reimbursable expenses of the types specified in the contract data and the costs shall be equally divided between the port and the Insurance company. In case of non-agreement, either party may dispute the decision of the conciliator. If neither party refers the dispute to arbitration within 15 days, the conciliator's decision will be final and binding

OUTSIDE EXPERT COMMITTEE (OEC)

Provision for settlement of disputed claims through the Outside Expert Committee shall be in accordance with the Port guidelines on the subject, issued from time to time. For the past cases of disputes involving more than INR 1 Crore, OEC may be appointed with the approval of the competent authority.

- a) However, the cases in respect of which arbitration notice is given or actual arbitration proceedings have been held may continue under arbitration and only under request from the Insurance company the cases may be transferred to OEC
- b) The cost of Proceedings such as fees for the expert, airfare, local transport and accommodation, costs incurred towards conference room etc. shall be borne equally by the port and the Insurance company

- c) Proceedings of OEC shall be in accordance with Part III Conciliation of the Arbitration and Conciliation Act 1996
- d) Both the parties shall freeze the claim of interest, if any and shall not claim the same for the period the proceedings are pending before OEC
- e) The OEC recommendations shall be submitted to the CMD _____ Port for consideration
- f) The recommendations of the OEC shall be brought to the _____ board where OEC members will make a presentation to elaborate on the recommendations and also to clarify queries
- g) After the approval, a contract will be signed between the parties for Dispute Resolution and the OEC will automatically stand terminated 30 days from the date of settlement

ARBITRATION AND DISPUTE RESOLUTION

If an amicable settlement is not forthcoming, recourse may be taken to the settlement of disputes through Arbitration as per the Arbitration and Conciliation Act 1996 as amended by Arbitration and Conciliation (Amendment) Act 2015. For this purpose, when the contract is with a domestic Insurance company, a standard Arbitration clause may be included in the Standard Bid document indicating the Arbitration procedure to be followed.

ANNEXURE H

Part – 2 – PRICE BID

PRICE BID FORMAT

S. No.	Description	Sum Insured / Limit of Indemnity)	Loss Limit	Premium	GST	Total Premium
		INR	INR	INR	INR	INR
1	Port Package					
1.1	Port Package Liability Coverage	15,00,00,000	15,00,00,000		0	0
1.2	Port Package Property Damage	11,77,26,67,819	1300000000		0	0
1.3	Business Interruption	1,62,26,00,000			0	0
	Indemnity Period	3 mths				
1.4	Total Premium for Port Package (1.1+1.2+1.3)			0	0	0
Combined Single Limit for Property Damage, Handling Equipment and Business Interruption INR 1300,000,000 any one accident or occurrence. Sub-limited to INR 50,00,00,000 any one occurrence and in the annual aggregate in respect of Re-dredging cost.						
2	Standalone Terrorism					
2.1	Liability	15,00,00,000	15,00,00,000	1,300,000,000		
2.2	Property Damage	11,77,26,67,819			0	0
2.3	Business Interruption	1,62,26,00,000				
2.4	Total Premium for Stand alone Terrorism			0	0	0
Combined Single Limit for Property Damage and Business Interruption: INR 1,300,000,000. Third Party Liability: INR 150,000,000 each and every loss and in the policy period aggregate						
3	Director & Officers Liability Policy	10,00,00,000	10,00,00,000		0	0
4	Final Premium (1.4 + 2.4+3)			0	0	0

Company Name:

Authorised Signatory:

Date:

Note to Price Bid:

- a) All premium to be in INR only and rounded off to the nearest whole Rupee. The quoted premium should include all loadings and discounts. GST to be shown separately
- b) A single premium can be filled in for all the three sections under Standalone Terrorism and mentioned under 2.4 of Price Bid format
- c) **The lowest consolidated final premium (of the eligible and technically qualified bidders) as per of the Price bid format shall be chosen for award**
- d) Port also reserves the right to not award any or all of the policy types to any bidder

ANNEXURE 1

Asset Schedule for Section 2 (Property) of Port Package Policy :

Sr. No.	Asset description	Reinstatement value as on 31.03.2026
A. Berths		
1	Jetty relocation of port craft & small boat at Berth no.4	43,87,978
2	RCC piled structure ,reclamation of berth no. 4	22,45,58,702
3	Construction of Oil Berth No. 8 including approach	43,15,69,141
4	Barge Jetties 1 to 5	45,57,12,741
5	Cruise Terminal Bldg	12,60,37,567
6	Construction of Bldg for Ports Users at Major Bunder Berth	1,10,16,133
7	A O Building	51,21,19,524
8	Site Admn Bldg, Harbror (Old CHLD Bldg)	3,25,24,516
9	Signal Station at MRH	1,03,52,467
10	100 bedded Hospital	1,15,43,35,898
11	Constr of UP RAMP at MPT Railway Yard	28,01,74,191
	Sub-Total	3,24,27,88,857
B. Plant & Machinery installed at port		
1	Providing Power supply at B.No10	1,02,10,253
2	Power supply for hospital sub-station Govt.	43,39,357
3	Inst of Atlas Deso 30 Echo sounder	72,93,038
4	Solar Lighting System on 5 nos Mooring Dolphin	18,84,035
5	2 Nos Solar Powered Lighting Equio for Buoys	36,95,139
6	2 Nos steel lighted buoys	72,32,262
7	Trident 3000 Buoys with complete mooring and light	88,12,420
8	1 nos polythine buoy poseldon 1750	31,48,161

	9	4 nos Polythene buoys with mooring accessories	70,37,781
	10	Electrical sub-station at gate no 2 (CME)	2,16,36,011
	11	3.3KV E Substation to 11KV	4,51,68,212
	12	Loader Centre Unit Sub-station	54,09,003
	13	33 KV Substation -Power Transformer	1,36,50,135
	14	33 KV Swith Gear (High Voltage)	66,00,199
	15	Ext. of power supply from MOHP house to AO bldg.	31,64,242
	16	Generator at Berth 10 for refer containers	54,45,468
	17	7 nos. 30 mtr. High-mast at railway platform	71,59,061
	18	3 MWP Solar power plant at Headland	11,90,56,800
	19	New Fire fighting system installed at Berth no. 8	14,60,89,489
	20	2 Nos. High-Mast at Breakwater	44,04,000
	21	Electrical poles and long throw fittings at MPA	32,97,039
	22	CCTV surveillance system	2,04,00,381
			45,51,32,486
C.	Value of Mooring Dolphin		
	1	Mooring dolphins 3 nos.	19,14,42,234
	2	3 nos. Additional Mooring Dolphins at MRH	19,14,42,234
	3	VTMS (vessel traffic mgmt system)	3,82,88,447
		Sub-Total	42,11,72,916
D	Breakwater Berth		
	1	Non cargo berth along breakwater	82,33,98,520
	2	Breakwater	4,86,20,25,000
		Sub-Total	5,68,54,23,520
E	Mole Berth		
	1	Strengthening of break water mole	78,18,14,836
		Sub-Total	78,18,14,836
F	Channel Dredging Cost		
	1	Capital Dredging for Mooring Dolphins at Mormugao Port	49,18,39,907

		Sub-Total	49,18,39,907
G		Railway Infrastructure	
	1	Railway network of the Port along with the Railway Signalling System	64,84,77,446
		Sub-Total	64,84,77,446
H		Operational Building at MGCB	
	1	Const. of Floor over the operational Bldg at MGCB	1,28,85,582
	2	Operational Building at MGCB	3,31,32,269
		Sub-Total	4,60,17,851
GRAND TOTAL			11,77,26,67,819

ANNEXURE 2

COVERAGE SUMMARY PORT PACKAGE AND TERRORISM:

Details			
Coverage	Sum Insured in INR	Deductible in INR	
Physical Damage	11,77,26,67,819	Other than AOG peril & Vessel Impact	5% of Clm amt subject to minimum of INR 10,00,000 eec
		AOG Perils	10% of Clm amt subject to minimum of INR 10,00,000 eec (including losses affecting breakwater)
		Vessel Impact	10% of Clm amt subject to minimum of INR 10,00,000 eec (including losses affecting breakwater)
		Handling Equipment	2% of clm subject to Min INR 300,000
Business Interruption	1,62,26,00,000	14 days	
Indemnity Period	3 Mths		
Estimated Annual Revenue	6,49,04,00,000		
Estimated Throughput 2024 in Metric Tonnes	22.995		
Redredging Endorsement - Sub-limit - any one occurrence and in the annual aggregate	50,00,00,000	25,00,000 eel	
Combined Single Limit for Property Damage, Handling Equipment and Business Interruption INR 1,30,00,00,000 any one accident or occurrence. Sub-limited to INR 50,00,00,000 any one occurrence and in the annual aggregate in respect of Re-dredging cost.			
Port Operators Liability - per occurrence and in the aggregate for the period	15,00,00,000	10,00,000 including Environmental pollution	any one accident / any one occurrence
Sub- limit - Environmental Pollution Liability per policy conditions	15,00,00,000		
Removal of Wreck/Debris - per occurrence and in the aggregate for the period	10,00,00,000	10,00,000	any one accident / any one occurrence
Onshore Terrorism			
Property Damage	11,77,26,67,819	20,00,000	Each and every occurrence
Business Interruption	1,62,26,00,000	3 days	
Indemnity Period	3 Mths		
Annual Revenue	6,49,04,00,000		
Third Party Liability	15,00,00,000	5% of the clm amt subject to min of INR 500,000	
Combined Single Limit for Property Damage and Business Interruption: INR 1,300,000,000. Third Party Liability: INR 150,000,000 each and every loss and in the policy period aggregate			
All other terms and conditions	As per expiry policy		

ANNEXURE 3

Claims History – NIL since 2017 till 2023.

During 2024 – Two claims reported as detailed below:

Date of Loss	Loss Details	Status	Estimate of Loss
24.06.2024	Loss of Navigational channel Buoy no. 02.	Reinstatement to be completed. POs has been raised	INR 20,65,556 (This will be subject to excess of INR 10 lacs)
05.07.2024	Loss of Navigational channel Buoy no. 03.	Reinstatement to be completed. POs has been raised	INR 25,38,304 (This will be subject to excess of INR 10 lacs)

ANNEXURE 4

Port Questionnaire: (FILLED QUESTIONNAIRE WILL BE UPLOADED BY THE PORT IN THE TENDER PORTAL /MPA WEBSITE SEPARATELY)

1. **Name & Address:** Please list the name and address of Port and enclose your latest annual financial report and port handbook.

Mormugao Port Authority
New Administrative Building
Headland Sada, Goa – 403804
<https://mptgoa.gov.in>

2. **Location(s):** Please list the address of your location(s), including the postal/ zip codes where applicable, and latitudes & longitudes and attach a map showing the outline and boundaries of the port(s). As Above, please refer risk inspection report for Port Layout

3. **Type Of Port: Hybrid**

Are you a landlord port? Yes No or
an operational port? Yes No

If you are both a landlord and operational port, please provide the percentage split based on revenue:-

percentage of revenue as a landlord:- **15%**
percentage of operational revenue:- **85%**

For any **Cargo Handling** operations performed by you please complete the relevant parts of the Terminal Operators /other Operations Questionnaire.

4. **Facilities:** Please enter the number of facilities available, if none enter 0:-

Container terminals – Yes, Berth no 10 & 11	<input type="text"/>	Dry Bulk Terminals - Yes, Berth no 10 & 11	<input type="text"/>
Ro-Ro terminals	<input type="text"/>	Gas terminals	<input type="text"/>
Container Depots - Yes, Berth no 10 & 11	<input type="text"/>	Oil terminals – Yes, Berth no 8	<input type="text"/>
Warehouses - Yes, Berth no 10 & 11	<input type="text"/>	Passenger Terminals – Breakwater Berth	<input type="text"/>
Temperature Controlled Warehouse	<input type="text"/>	Dry docks	<input type="text"/>
Breakbulk/General cargo terminals - Yes, Berth no 10 & 11	<input type="text"/>	Ship repair	<input type="text"/>
Grain Terminals - Yes, Berth no 10 & 11	<input type="text"/>	Yacht marina	<input type="text"/>
Other (please specify):-	<input type="text"/>		

5a. **Services:** Services provided by you, please answer "Y" performed by you, "S"

performed by your subcontractor and "N" not provided :-

- | | |
|---|--|
| <input type="checkbox"/> Stevedoring; - S | <input type="checkbox"/> Dredging; - S |
| <input type="checkbox"/> Marine terminal operator; - Y | <input type="checkbox"/> Tugs; - Y |
| <input type="checkbox"/> Navigational information and aids; - Y | <input type="checkbox"/> Salvage / ship removal; - N |
| <input type="checkbox"/> Marine traffic control; - Y | <input type="checkbox"/> Bunkering; - S |
| <input type="checkbox"/> Maintained water depths; - S | <input type="checkbox"/> Dumpsites / landfill; - S |
| <input type="checkbox"/> Buoys and lighting; - S | <input type="checkbox"/> Waste disposal; - S |
| <input type="checkbox"/> Pilotage; - Y | <input type="checkbox"/> Diving; - N |
| <input type="checkbox"/> Helicopter landing sites/airport; - N | <input type="checkbox"/> Advice to other operators; - N |
| <input type="checkbox"/> Warehousing; - Y | <input type="checkbox"/> Security (e.g. Police); - S |
| <input type="checkbox"/> Temperature Controlled Warehousing - N | <input type="checkbox"/> Emergency (e.g. Fire Services); - Y |
| <input type="checkbox"/> Other (please specify); | |

Do you provide any other facilities / services e.g. carparks, shops, oil rig supply facilities etc.? If yes please give details:-

5b. Services - Warehousing

Only answer this part of the question if you provide warehousing or storage of any cargo (other than containerised cargo) either as a landlord or as an operator:

- What is your responsibility for the cargo stored?
 - No Responsibility (if YES, please move on to Question 6) Yes No
 - Responsibility as a landlord only for maintenance of the warehouse building, fire prevention within the warehouse and warehouse security? Yes No
 - Responsibility for care, custody and control of all cargo, but no responsibility for Force Majeure? Yes No
 - Responsibility for care, custody and control of all cargo, including responsibility for Force Majeure? Yes No
- Please provide estimated maximum value of goods stored at any one time: **Not Applicable**
- What % of your total revenue is generated by warehousing operations? **Not Applicable**
- Do all warehouses have sprinklers and fire detection systems?
Yes No
If NO, please **attach** details of your fire detection measures.
- Is there a fire main throughout the site? Yes No
- Is there an emergency fire pump or suitable reserve power supply to ensure there is fire fighting water at all times? Yes No

6. Contracts/Indemnities

a) **Contracts with Customers** (for example shipping lines):

Do you have any of the following contracts? And if so, please indicate the extent of Liability for your negligence (please tick the relevant box):-

Limited Liability negligence	Unlimited Liability iro negligence	No liability	Other		iro
No contracts? <input type="checkbox"/>					

Standard contracts? <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>				
--	---	---	---	---	---

Individual user agreements? <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>				
--	---	---	---	---	---

Port tariff/act/by laws?; <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>				
--	---	---	---	---	---

If "Other" is ticked, please give details.

b) **Other Contracts/Leases/licenses:**

Do your leases / licences contain indemnities in your favour? Yes No

Do these contracts/leases/licenses have indemnities covering your own negligence?

Yes No

Have you given any indemnities to any other party under any agreement?

Yes No

If yes, please give details.

c) **Tenants and/or Subcontractors:**

Is there a requirement in your Contract with tenants and/or subcontractors that they have adequate liability and property insurance? Yes No

If yes, what is the minimum limit that you require?

INR _____

Do you check annually that all tenants and/or subcontractors maintain and renew their insurance? Yes No

Note: *There is a policy requirement that your Tenants and Subcontractors purchase and maintain adequate liability and property insurance, and that you review those policies annually*

7. Volumes- Please advise cargo throughputs per policy year

Description	Last Year	Current Year	Next Year Estimate
Total Cargo Handled		17.695 MMT (Actuals upto Jan 2026)	22.995 MMT
		c	

8. Annual Revenue, INR

Last Year	Current Year	Next Year Estimate
	17.695 MMT (Actuals upto Jan 2026)	22.995 MMT

9. What percentage of Revenue in INR is derived from cargo handling?

Last Year	Current Year	Next Year Estimate

1. How many vessels call per annum?

Description	Last Year	Current Year	Next Year Estimate
Up to 5000 GT		169	196
5000 to 15000 GT		48	63
Over 15000 GT		389	443

2. PROPERTY –

a) Please provide a summary of property values broken down as follows:- **Please refer information provided in tender for asset schedule**

	<u>SUM INSURED INR</u>
Wharves, Quays and Jetties	
Buildings	
Warehouse/Storage Facilities	

- b) Please also **attach a full schedule** with description, values, age, location including details of construction and details of fire extinguishing appliances / sprinklers
- c) Please itemise separately (together with the location) any single structure where the insured value is in excess of INR 15,000,000
- d) Please itemise separately (together with location) any property outside the confines of the port
- e) Please provide your estimated **Maximum Possible Loss. INR** _____

3. Handling Equipment – **Not to be Insured**

Are your declared values based on:-

- New replacement value? Yes No
- Market value? Yes No
- Depreciated (book) value? Yes No

4. Hull P and I – **No Vessel/ Hull to be Insured**

Please **attach a vessel schedule** with Name, Value, Type, Age, GRT, use, and number of crew, plus horsepower (for tugs).

Serial Num	Vessel Name	Type	GRT	Age	Number of crew	Value, INR

5. Business Interruption - **Please refer tender copy for limit & coverage**

- a) What is your applicable Annual Revenue, INR

Last Year	Current Year	Next Year Estimate

- a) Do you require cover for increased cost of working; and loss of revenue? Yes No

b) What cover is required?

physical loss/damage of handling equipment?
physical loss/damage to property?
blockage of Operations?

Yes No
Yes No
Yes No

and port

c) If port blockage is required, do you require cover for:-
blockage of berths;
approach channels and locks;
and land entrances?

Yes No
Yes No
Yes No

d) Is your electricity supply generated by yourself?
or through external means?
(please tick the relevant box)

Do you have a backup / emergency generator?

Yes No

e) Are there alternative/reserve equipment/ means of access available to mitigate any claim?

Yes No

If yes, please give details.

Please attach a Map of the port to illustrate your answer

6. Loss Prevention and Risk Management – Please refer Risk Inspection Report

Details to be attached

- a) Your risk control / loss control management,
- b) pollution control/environmental impairment control,
- c) property and equipment maintenance and staff training programmes,
- d) all fire detection and firefighting equipment and its condition, include equipment in buildings, warehouses and on cargo handling equipment, particularly grain and coal conveyors and other equipment, susceptible to fire/explosion
- e) Security precautions (including):

24 hours security guards?

Yes No

All buildings/perimeter fences/gates alarmed?

Yes No

Close Circuit TV?

Yes No

Continual documentation security checks?

Yes No

Other? Please **attach** details

f) independent surveys of facilities / equipment during the last twelve months. If you do not have a recent satisfactory survey, it will be a subjectivity of your quote that a survey be performed at your expense, unless otherwise agreed

Are there any revisions to the loss prevention / risk management measures in **a) to f)** above envisaged / planned during the policy period? Yes No

If yes, please **attach** details.

g) International Ship & Port Facility Security Code compliant. Yes No

If no, please advise status of application.

CLAIMS HISTORY - Please **attach** separate Liabilities, Physical Damage and Hull claims histories (both paid and outstanding and any related fees or expenses **including legal fees**) for the last 5 complete years nett of any deductible and advise of any deductible applicable. Please also **attach** details of any existing litigation.

Signed **Date**

Company Position

IMPORTANT:

This questionnaire is to be completed and signed by the Assured and will form part of the Insurance Policy.

The premium charged and the conditions of this Policy are based upon the information provided in this questionnaire, any operations and/or physical changes in the nature of the Assured's Operations during the policy period which materially changes or alters in any way the information contained in this questionnaire must immediately be advised to Underwriters. Any change advised will be assessed by Underwriters to enable them to decide whether they are prepared to continue to provide coverage and at what terms. Failure to comply with this requirement could affect the validity of the Policy.



Port Authority Questionnaire:

- Name & Address:** Please list the name and address of Port Authority and enclose your latest annual financial report and port handbook. –
Mormugao Port Authority
SAARSI New Administrative Building
Headland Sada, Goa – 403804
<https://mptgoa.gov.in>
- Location(s):** Please list the address of your location(s), including the postal/ zip codes where applicable, and latitudes & longitudes and attach a map showing the outline and boundaries of the port(s).
- Type of Port: Hybrid**

Are you a landlord port? Yes No or
an operational port? Yes No

If you are both a landlord and operational port, please provide the percentage split based on revenue:-

percentage of revenue as a landlord:- **15%**
percentage of operational revenue:- **85%**

For any **Cargo Handling** operations performed by you please complete the relevant parts of the Terminal Operators /other Operations Questionnaire.

4. **Facilities:** Please enter the number of facilities available, if none enter :-
- | | | | |
|---|--------------------------|--|--------------------------|
| Container terminals – Yes, Berth no 10 & 11 | <input type="checkbox"/> | Dry Bulk Terminals - Yes, Berth no 10 & 11 | <input type="checkbox"/> |
| Ro-Ro terminals | <input type="checkbox"/> | Gas terminals | <input type="checkbox"/> |
| Container Depots - Yes, Berth no 10 & 11 | <input type="checkbox"/> | Oil terminals – Yes, Berth no 8 | <input type="checkbox"/> |
| Warehouses - Yes, Berth no 10 & 11 | <input type="checkbox"/> | Passenger Terminals – Breakwater Berth | <input type="checkbox"/> |
| Temperature Controlled Warehouse | <input type="checkbox"/> | Dry docks | <input type="checkbox"/> |
| Breakbulk/General cargo terminals - Yes, Berth no 10 & 11 | <input type="checkbox"/> | Ship repair | <input type="checkbox"/> |
| Grain Terminals - Yes, Berth no 10 & 11 | <input type="checkbox"/> | Yacht marina | <input type="checkbox"/> |
| Other (please specify):- | <input type="checkbox"/> | | |

5a. **Services:** Services provided by you, please answer "Y" performed by you, "S" performed by your subcontractor and "N" not provided :-

- | | |
|---|--|
| <input type="checkbox"/> Stevedoring; - S | <input type="checkbox"/> Dredging; - S |
| <input type="checkbox"/> Marine terminal operator; - Y | <input type="checkbox"/> Tugs; - Y |
| <input type="checkbox"/> Navigational information and aids; - Y | <input type="checkbox"/> Salvage / ship removal; - N |
| <input type="checkbox"/> Marine traffic control; - Y | <input type="checkbox"/> Bunkering; - S |



- Maintained water depths; - S
- Buoys and lighting; - S
- Pilotage; - Y
- Helicopter landing sites/airport; - N
- Warehousing; - Y
- Temperature Controlled Warehousing - N
- Other (please specify);
- Dumpsites / landfill; - S
- Waste disposal; - S
- Diving; - N
- Advice to other operators; - N
- Security (e.g. Police); - S
- Emergency (e.g. Fire Services); - Y

Do you provide any other facilities / services e.g. carparks, shops, oil rig supply facilities etc.? If yes please give details:-

5b. Services - Warehousing

Only answer this part of the question if you provide warehousing or storage of any cargo (other than containerised cargo) either as a landlord or as an operator:

- What is your responsibility for the cargo stored?
 - No Responsibility (if YES, please move on to Question 6) Yes ✓ No
 - Responsibility as a landlord only for maintenance of the warehouse building, fire prevention within the warehouse and warehouse security? Yes No
 - Responsibility for care, custody and control of all cargo, but no responsibility for Force Majeure? Yes No
 - Responsibility for care, custody and control of all cargo, including responsibility for Force Majeure? Yes No
- Please provide estimated maximum value of goods stored at any one time: INR _____ Not Applicable
- What % of your total revenue is generated by warehousing operations? Not Applicable
- Do all warehouses have sprinklers and fire detection systems? Yes No
If NO, please **attach** details of your fire detection measures.
- Is there a fire main throughout the site? Yes No



- Is there an emergency fire pump or suitable reserve power supply to ensure there is fire fighting water at all times? Yes No

6. Contracts/Indemnities

a) **Contracts with Customers** (for example shipping lines):

Do you have any of the following contracts? And if so, please indicate the extent of Liability for your negligence (please tick the relevant box):-

	Limited Liability iro negligence	Unlimited Liability iro negligence	No liability	Other
No contracts? <input type="checkbox"/>				
Standard contracts? <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>
Individual user agreements? <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>			
Port tariff/act/by laws?; <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>

If "Other" is ticked, please give details.

b) **Other Contracts/Leases/licenses:**

Do your leases / licences contain indemnities in your favour? Yes No

Do these contracts/leases/licenses have indemnities covering your own negligence?

Yes No

Have you given any indemnities to any other party under any agreement?

Yes No

If yes, please give details.

c) **Tenants and/or Subcontractors:**

Is there a requirement in your Contract with tenants and/or subcontractors that they have adequate liability and property insurance? Yes No

If yes, what is the minimum limit that you require? INR _____

Do you check annually that all tenants and/or subcontractors maintain and renew their insurance? Yes No



Note: There is a policy requirement that your Tenants and Subcontractors purchase and maintain adequate liability and property insurance, and that you review those policies annually

7. Volumes- Please advise cargo throughputs per policy year

Description	Last Year	Current Year	Next Year Estimate
Total Cargo Handled		17.695 MMT (Actuals upto Jan 2026)	22.995 MMT

8. Annual Revenue, INR

Last Year	Current Year	Next Year Estimate
	INR 482.98 (actuals upto Jn 2026)	INR 649.04 crs

9. What percentage of Revenue in INR is derived from cargo handling?

Last Year	Current Year	Next Year Estimate

10. How many vessels call per annum?

Description	Last Year	Current Year (Actuals till Jan 26)	Next Year Estimate
Up to 5000 GT		169	196
5000 to 15000 GT		48	63
Over 15000 GT		389	443



11. PROPERTY –

- a) Please provide a summary of property values broken down as follows:- Please refer tender copy for asset schedule

	<u>SUM INSURED INR</u>
Wharves, Quays and Jetties	
Buildings	
Warehouse/Storage Facilities	

- b) Please also **attach a full schedule** with description, values, age, location including details of construction and details of fire extinguishing appliances / sprinklers
- c) Please itemise separately (together with the location) any single structure where the insured value is in excess of INR 15,000,000
- d) Please itemise separately (together with location) any property outside the confines of the port
- e) Please provide your estimated **Maximum Possible Loss. INR** _____

12. Handling Equipment – **Not to Be Insured**

Are your declared values based on:-

- New replacement value? Yes No
- Market value? Yes No
- Depreciated (book) value? Yes No

13. Hull P and I – **NO Vessels / Hull to be Insured**

Please **attach a vessel schedule** with Name, Value, Type, Age, GRT, use, and number of crew, plus horsepower (for tugs).



[Redacted]						

14. Business Interruption – Please refer tender copy for limit & coverage

a) What is your applicable Annual Revenue, INR

Last Year	Current Year	Next Year Estimate

a) Do you require cover for increased cost of working; and loss of revenue? Yes No
 Yes No

b) What cover is required?

physical loss/damage of handling equipment? Yes No
physical loss/damage to property? Yes No and port
blockage of Operations? Yes No

c) If port blockage is required, do you require cover for:-
blockage of berths; Yes No
approach channels and locks; Yes No
and land entrances? Yes No

d) Is your electricity supply generated by yourself?
or through external means?
(please tick the relevant box)

Do you have a backup / emergency generator? Yes No

e) Are there alternative/reserve equipment/ means of access available to mitigate



any claim?

Yes No

If yes, please give details.

Please attach a Map of the port to illustrate your answer

15. Loss Prevention and Risk Management – Risk Inspection
Report attached

Details to be attached

- a) Your risk control / loss control management,
- b) pollution control/environmental impairment control,
- c) property and equipment maintenance and staff training programmes,
- d) all fire detection and firefighting equipment and its condition, include equipment in buildings, warehouses and on cargo handling equipment, particularly grain and coal conveyors and other equipment, susceptible to fire/explosion
- e) Security precautions (including):

24 hours security guards?

Yes No

All buildings/perimeter fences/gates alarmed?

Yes No Close

Circuit TV?

Yes No

Continual documentation security checks?

Yes No

Other? Please **attach** details

- f) independent surveys of facilities / equipment during the last twelve months. If you do not have a recent satisfactory survey, it will be a subjectivity of your quote that a survey be performed at your expense, unless otherwise agreed

Are there any revisions to the loss prevention / risk management measures in **a) to f)** above envisaged / planned during the policy period?

Yes No

If yes, please **attach** details.

- g) International Ship & Port Facility Security Code compliant.

Yes No

If no, please advise status of application.



CLAIMS HISTORY - Please **attach** separate Liabilities, Physical Damage and Hull claims histories (both paid and outstanding and any related fees or expenses **including legal fees**) for the last 5 complete years nett of any deductible and advise of any deductible applicable. Please also **attach** details of any existing litigation.

Signed _____ **Date** _____
Company Position _____

IMPORTANT:

This questionnaire is to be completed and signed by the Assured and will form part of the Insurance Policy.

The premium charged and the conditions of this Policy are based upon the information provided in this questionnaire, any operations and/or physical changes in the nature of the Assured's Operations during the policy period which materially changes or alters in any way the information contained in this questionnaire must immediately be advised to Underwriters. Any change advised will be assessed by Underwriters to enable them to decide whether they are prepared to continue to provide coverage and at what terms. Failure to comply with this requirement could affect the validity of the Policy.



Underwriting Risk Survey Report

Mormugao Port Authority, Goa

(Port Facility)

Date of Inspection: 12th March 2025

Aon Risk Insurance Brokers India Pvt. Ltd.

5th Floor, A wing, One Forbes, Dr. V B Gandhi Marg, Kala Ghoda,

Fort Mumbai, Maharashtra-400001

Site Information

CLIENT NAME	Mormugao Port Authority
SITE LOCATION	Headland Sada, Vasco da Gama, Goa-403804
LATITUDES	15.413783
LONGITUDES	73.7829947
DATE OF SURVEY	12 th March 2025
CONTACTED PERSON FROM SITE	Smt. Chitra Nayak (Finance Dept.) Shri. Navidade Pinto (Traffic Dept.) Shri. Lakshwadeep Desai (Electrical Dept.) Shri. Noel Dmello (Civil Dept.) Shri. Swapnil Adhav (Safety Officer) Shri. Ashish Redkar (Civil Dept.)
SURVEY CARRIED OUT BY	Yogesh Bokde, AVP- Aon Risk Insurance Brokers India, Mumbai
AON OFFICE	Aon Risk Insurance Brokers India Pvt. Ltd. 5 th Floor, A wing, One Forbes, Dr. V B Gandhi Marg, Kala Ghoda, Fort Mumbai, Maharashtra-400001
NATURE OF RISK	Port Premises

ACKNOWLEDGEMENT

We gratefully acknowledge the contribution of everyone involved in the Risk Survey and in particular the following personnel:

- Smt. Chitra Nayak (Finance Dept.)
- Shri. Navidade Pinto (Traffic Dept.)
- Shri. Lakshwadeep Desai (Electrical Dept.)
- Shri. Noel Dmello (Civil Dept.)
- Shri. Swapnil Adhav (Safety Officer)
- Shri. Ashish Redkar (Civil Dept.)

It is acknowledged that this Risk Engineering Survey Report is not intended to identify all hazards which may exist, nor is it intended to be an exhaustive review of all possible eventualities. The recommendations for risk improvement contained in this report are purely advisory and the decision and responsibility for implementation rests with the management of Mormugao Port Authority.

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Purpose of Survey

The purpose of this report is to provide underwriters with an assessment of the quality of risk from property damage exposure perspective for **Mormugao Port Authority**.

The engineering team of Aon Risk Insurance Brokers India has carried out a Risk Survey at **Mormugao Port Authority** on 12th March 2025. The objective of this survey was to ascertain a general impression of the quality of risk, develop a risk perspective and to evaluate its exposure to various perils like Fire/Explosion, and Natural Hazards etc. The information in this report is purely based on the discussion with Port officials and Port visit.

Recommendations are provided based on the hazards uncovered to reflect those items that need improvement based on local standards/International standards and in line with Recognized and Generally Acceptable Good Engineering Practices.

Section – I

About Mormugao Port Authority (MPA)

Mormugao Port, one of the oldest ports on the west coast of India, with a fine natural harbour, has been relentlessly serving the nation in its economic development for over a century. The port was commissioned in 1885 and is one amongst the 12 major ports of the country. The port is mainly an iron ore port and handling largest quantum of ore exports amongst all the Indian Ports. Though ore is the predominant cargo, there has been a steady increase in liquid bulk and general cargo traffic ever since its joining the ranks of the Major Ports of India. Excellent facilities, high productivity, streamlined administration and a dedicated workforce all go towards making this Port one of the most efficient Port in the Indian subcontinent.

It is an open type harbour protected by a breakwater and a mole built from the outer end of the breakwater and running parallel to the quay.

Access to the site

The state of Goa is located on the Western Coast of India. The coordinates of Mormugao port are latitude 15° 25' North and longitude 73° 47' East. Mormugao Port is connected through road with two national highways NH-17 and NH-4A. The NH-4A highway eventually joins with NH-14 which connects Mumbai and Bangalore. The NH-17A highway connects Mormugao.

Below are some of the good features noticed at the Port during the Risk Survey:

Key Positives noticed during the inspection:

- The management has good understanding of the risk exposures and seeks to improve safety standards in line with nationally and internationally accepted good practices.
- The Port is an ISO-9001-2015 compliant.
- Buildings and structures at Mormugao Port are of non-combustible construction.
- The layout of the Port is well spread out.
- Adequate numbers of portable fire extinguishers provided in the premises.
- Mutual aid agreement with various organizations.
- Dedicated fire water monitor and fire water curtain at Berth No. 8 (presently under upgradation)
- Dedicated Firefighting team available.
- Safety management system and safety committee is in place.
- Fire Safety trainings being conducted regularly.
- Work Permit being followed and implemented.
- Maintenance Management system is well defined.
- Good security setup by Central Industrial Security Force, Government of India.

Location & Surrounding Exposures



Overview of Site

Surrounding Exposures

North	Sea
East	Residential
South	Sea
West	Sea

Nearest Agencies/Landmarks		Distance
Railway Station:	Vasco da Gama Railway Station	4 Km
	Madgaon Railway Station	35 Km
Domestic Town:	Vasco da Gama	5 Km
Airport:	Dabolim Airport	6 Km
Police Station:	Police Station	3 Km
Public Fire Brigade:	Fire Station, Mormugao	4 Km
	Own Fire Tender	0 Km
Hospital/Health Centre:	Mormugao Port Trust Hospital	

Section – II

Port Facility and Operations

Mormugao port has various berths out of which some berths are leased out to some external organizations/third parties, and some are under the operation of Mormugao port. Dry bulk, liquid bulk and general cargo handling activities are being carried out at the Port. It is an ISO 9001:2015 compliant Port. The total area of the Port premises is approx. 546 Acres. The details about the port operations are given below.

Breakwater and Mole:

The port has been provided with one breakwater berth and one mole berth. It is of Reinforced Cement Concrete (RCC) construction supported with number of piles and constructed in the year 2012. The length of the breakwater and mole is 500 mts and 300 mts respectively and width is 20 mts.

Breakwater and mole are also being used as a berthing for vessels. Breakwater can be used by one side only and mole can be used by both sides.

Mooring Dolphins:

There is total six mooring dolphins provided for the Port. The structures typically consist of a number of piles driven into the seabed and connected above the water level to provide a platform or fixing point. It is a RCC constructed.

Approach Channel:

- Length of Outer Channel: 5.2.kms
- Length of Inner Channel: 2.3 kms
- Width of Channel: 250 m
- Depth: 14.4 m to 13.1 m below chart datum
- Turning Basins: 2 nos. of 480 m diameter
- Tidal Range: Springs- 2.3 m/ Neaps-1.0m

Berth No. 1,2,3:

It was commissioned in the year 1995.The construction of the berth is of RCC structured. The length of the berth is approx. 331 mts with a draft of about 8.5 mts. These berths are now proposed for development of cruise terminal. Berths are under the operation and management of Mormugao Port only.

Berth No.4:

Berth No. 4 is under the operation and management of Mormugao Port only and was commissioned in the year 2010. This berth is proposed for Ro-Ro, Ferries. It is a RCC constructed. The length of the berth is approx. 190 meters and width is 16 mts and depth is 8 meters.

Berth No.5&6:

Berth No. 5 and 6 are leased out to JSW Steel. JSW which imports coal and exports finished steel products annually through the port. The construction of berth is of RCC structured. The length of the berth no. 5 & 6 is approx. 210 mts and 240 meters.

Berth No.7:

Berth No. 7 is leased out to Adani Mormugao Port Terminal Pvt. Ltd for handling of coal/coke cargos. The length of the berth is 300 meters.

Berth No. 8:

Berth No.8 is a Liquid cargo handling berth. The commodities like POL product (Petroleum, Oils, and Lubricants), and other liquid products are being handled at this port. The length of the berth is 300 meters.

Berth No. 9:

It is proposed for Ship repair yard. The structure is of concrete cribs with RCC decking. The length of the berth is 357 meters.

Berth No. 10&11:

Berth No. 10 and 11 will be handed over and operated by Delta Port Mormugao Terminal Pvt Ltd. It was commissioned in 1985 and 1994 respectively and having a draft of 11.00 mts and 12.50 mts. It is a RCC constructed supported with piles. The length of the berth no. 10 & 11 is approx. 250 meters and 270+30 meters.

Barge Berth (5Nos.)

It is proposed for Dry Dock under PPP. The length of the barge berth is 120 meters.

Railway Lines

Mormugao Port Authority (MPA) has a railway yard which serves as a key hub for handling iron ore, coal, and general cargo, steel coil with a focus on export and import activities.

Port Signal Station and VTMS Center

Mormugao Port has a state-of-the-art Vessel Traffic Management System (VTMS) to enhance vessel traffic control and safety in the navigational channel and port waters, using advanced radar and AIS systems. It is RCC constructed. VTMS tower is protected by Fire Detection and Alarm System. There is a 15KVA UPS backup. Recording is available for 180 days (Audio/Video). Control Room person maintains the logbook in which vessel names, vessel position, loading berth and other vessels particulars are recorded. Control Room person also maintains the Port of Register which contains Vessels registered in which port, vessels size, cargo handles, type of cargos etc.

Details of Berth are as under:

Sr. No.	Berth	Type of Berth	Length (mtrs)	Width (mtrs)	Height from chart datum (mtrs)	Depth (mtrs)	Permissible Vessel DWT (Tonnes)
1.	Berth No 1 (Berth at Break Water)	Cruise Vessels	450	25	5.5	8.5	13000
2.	Berth No 1A (Berth at Mole)	Leased Navy and Coast Guard	250	22	5.5	9	10000
3.	Berth No 2	Not operational					
4.	Berth No 3	Proposed for development of cruise terminal	200	-	-	-	-
5.	Berth No 4	Proposed for Ro-Ro, Ferries	194	18	4.8	8	10000
6.	Berth No 5	Finished Steel Product	210	26	4.8	13.1	160000
7.	Berth No 6	Coal/Coke/Limestone	240	26	4.8	14.1	160000
8.	Berth No 7	Coal/Coke	300	28.47	4.8	14.1	160000
9.	Berth No 8	Liquid Cargo	50	27	5.5	13.1	100000
10.	Berth No 9	Proposed for ship repair yard	357.50	18.3	4.5	14.1	80000
11.	Berth No 10	General Cargo	250	26	4.5	13.10	55000
12.	Berth No 11	General Cargo	270+30	26	4.5	13.10	65000
13.	Mooring Dolphin-1,2,3	Iron Ore	14	14	4.5	14.10	70000
14.	Barge Berth (5Nos.)	Proposed for Dry dock under PPP	120	12	4.5	6.5	2000
15.	Passenger Jetty	Berthing facilities for Port Craft and Pvt boats	90	3	2.75	4	500
16.	Port Craft Jetty (near Berth no. 9)	Small Port Craft	100	8	4	4	500

Pictures:



Breakwater Berth



Berth No. 8



Berth No. 10



Berth No. 11



Mooring Dolphin



Lighthouse



Cruise Terminal (Under Construction)



Railway Yard

Section – III

Storage Practices

There are various storages provided for material export/import purposes at wharf area. At present, the following materials have been stored at T1, T2, T3 and open yard areas:

- Iron ore
- Steel coil
- Gypsum
- Pig iron steel
- Limestone
- Granite
- Lumpy
- Wood chips
- MOP/Uria

Storage facilities

Description	Area (M2)	Remarks
A. PORT OWNED		
T1 shed T2 shed T3 shed	7700 m2 (I , C) 4935 m2 (I , C) 4935 m2 (I , C)	3 sheds = 17570 m2
V1 shed V2 shed A shed B shed	1650 m2(O , C) 1650 m2 (O , C) 727 m2 (O , C) 1208 m2 (O , C)	4 sheds = 5235 (Warehouse)
Container Stack yard area at Berth No. 10	14823.00 m2 (I, Op)	14823.00 m2
Backup area behind BNo.11 Backup area behind BNo.9 Paved area at Bogda	100000.00 m2 (I, Op) 120000.00 m2 (I, Op) 19466.00 m2 (O, Op)	239466.00 m2
B. OTHER (PRIVATE / USERS AGENCIES)		
Storage Area of SWPL	Coal - 31000.00 m2 Steel – 10000.00 m2 (I, Op)	41000.00 m2

Description	Area (M2)	Remarks
Shed of SWPL	Shed 1 - 28.50x43.50 = 1240 m2 Shed 2 - 28.50x24.50 = 698 m2 Shed 3- 90.00x23.00 = 2070 m2 Shed 4 - 95.00x22.50 = 2138 m2 (I, C)	6146.00 m2
Storage Area of Adani	35641.00 m2 (I, Op)	
Warehouses - 2 Nos.	6000.00 m2 (O, C)	FCI
Indian Oil Corporation Ltd. Liquid Storage, Tank - 5 Nos.	34660.00 KLs (O,C)	POL Product
Ganesh Benzoplast Ltd, Liquid Storage, Tank - 4 Nos.	92000.00 KLs (O, C)	Other Liquid Cargo
IMC Liquid Storage, Tank - 7 Nos.	10960.00 KLs (I,C)	Other Liquid Cargo
IMC Tank - 2 Nos.	4040.00 KLs (I,C)	Industrial Vegetable Oil (PFAD)
Zuari Agro Chemicals Ltd. Liquid Storage, Tank - 3 Nos.	22500.00 MT (O, C)	Phosphoric Acid
Zuari Industries Ltd. (Now Zuari Agro Chemicals Ltd. Liquid Storage, Tank - 1 Nos.	5000.00 MT (I,C)	Ammonia
JRE Liquid Storage, Tank - 2 Nos.	7800.00 KLs (I,C)	Caustic Soda
Note: I- Inside Port, C- Covered shed, O- outside Port, Op- Open stacking		

Pictures:



T1



T2



T3



Backup Area (Open Storage Yard)



Backup Area (Open Storage Yard)



Backup Area (Open Storage Yard)

Section – IV

Material/Cargo Handling Equipment

There is one Harbor Mobile Crane (HMC) provided for container handling purpose at Berth 10. Maintenance of the equipment is under AMC contract.

Make: ITALGRU

Capacity * Radius

120 T * 11-20 m

37.5 T * 51 m



HMC

Cargo Handling Equipment for General Cargo/Containers

Sr.No	Description	Nos.	Capacity
1	Reach stacker (on contract)	1	40 Tonnes
2	Plug points of suitable capacity to cater to the reefer containers	72	440 V
3	Locomotive (Hired)	2	1350 HP

Section – V

Fire Protection System

Port has a dedicated fire officer who is responsible for preventing fires, responding to emergencies, and ensuring fire safety, including inspecting premises, conducting risk assessments, and training the staff/workers on fire safety protocols. There are about 30 people in the Fire Department

It was informed that the existing fire protection system is being replaced/upgraded as severe corrosion observed in the fire protection system and equipment. Mormugao Port Authority (MPA) has decided to upgrade/replace existing old firefighting system at Berth no. 8 and other part of the Port to meet the requirements of OISD-156 norms.

Pictures



Fire Tender



Fire Fighting system at berth is going under upgradation/replacement

Following Fire Safety Systems are in place:

- Portable fire extinguishers are available.
- Mock drills are conducted as per quarterly basis. Last mock drill was conducted in November 2024.
- Fire trainings are conducted on regular basis.
- Fire tender is 24*7 available at site.
- Emergency Response Plan is available.
- Trial test for fire monitors is taken every Tuesday and Friday.
- Port has Tug which has inbuilt fire protection system which can be used during emergencies.
- During unloading of POL products, fire tender is kept available at the Berth.
- Fire brigade patrolling.
- Central Industrial Security Force (CISF) patrolling.
- External Fire Audit is done.
- Public fire station is located at 5-6Km from Port which can be contacted during an emergency.
- Berth No. 8 has fire window curtain.
- Oil Spill Kit Available.
- Standard Operating Procedures (SOPs) followed.

Mutual Aid Agreement with:

- Goa Shipyard – within 10Km
- Indian Navy – within 10Km
- Zuari Industries Ltd– within 10Km
- Indian Oil Corporation Ltd
- Goa Shipyard Ltd
- Indian Coast Guard
- Hindustan Petroleum Corporation Ltd.

Safety Management

- Port is having the Dock Safety Committee which is constituted as per Dock Workers (Safety, Health & Welfare) Regulation 1990, Regulation 114 and Headed by Deputy Chairperson of the Port. Management conducts periodic assessments and audits to identify EHS hazards, risks and impacts and proactively implements necessary control measures.
- Safety committee is formed, and safety meeting is conducted every quarterly and the minutes of the safety meeting are shared to all concerned dock safety committee members. There are 2 people in the safety department.
- Safety Training is conducted every month.
- Hazard and Operability Study (HAZOP) is done for Berth No. 8 by a contractor for firefighting system.
- Hazard Identification and Risk Assessment (HIRA) is done for Berth No. 8, 10,11, Mooring Dolphin, and Railway Operation.
- Toolbox Talk is conducted during issuing of work permit.
- External Safety Audit is conducted by National Safety Council during December 2024.
- Internal Safety Audit also in place.
- ISO 9001 & ISO 14001 compliant.
- The work permit system is being followed that includes Hot Work, Cold Work, Working at Heights, Electrical Work etc.
- Personal protective equipment is provided to the workers such as safety belt, safety shoes, eye protection, helmet etc.

Section – VI

Port Maintenance Management

To ensure proper port berth maintenance at Mormugao Port, maintenance people focus on checking the condition of berths, navigational channels, cargo handling equipment, and related infrastructure, ensure compliance with regulations and standards. Port berth maintenance involves regular inspections and repairs. There is a good maintenance management system in place. Preventive/Predictive Maintenance of Port Facility (Maintaining the essentials of port infrastructure such as berths/terminal areas) and HMC is being carried out as per schedule. Minor maintenance is carried out by in house team and major maintenance work is done through Annual Maintenance Contract. Fender Replacement and normal berth concrete patch work is taken care by Mormugao Port Maintenance Department. Periodic self-inspections are being carried out for firefighting equipment also. Respective berth operators are responsible to maintain their own berths.

Section – VII

Electric Power Supply

Incoming power supply:

The power is received from Goa Electricity Board at the main receiving substation through a 33 kV supply line and is transformed to 3.3 kV for distribution to drive houses for their large capacity motors and to supply two other substations in the port area. Power is transformed to 415 volts for low voltage supply and lighting systems in the port areas. The electrical panel room is protected by fire detection and alarm system. Dissolve Gas Analysis is being done by external agency.

Transformer: 2 x 5MVA, one is in operation and other is kept in stand-by.



Transfomer



Electrical Panel

Section – VIII

Risk Exposure

Overall Natcat Exposure Table as per the Swiss Re Globe of Natural Hazards

 **Swiss Re**
CatNet® Risk Assessment Report

Report Details

	Location Name	Mormugao Port Authority
	Location ID	Goa
	Report Date	24 Mar 2025
	Lat / Long	15.410919275490503, 73.79382257616358
	Description	Port

GEO Details

Place ID	ChIJV0DyRVXGvzRP5CNHZv496c
County / Province	South Goa / Goa
CRESTA low/high res	IND_403804 / IND_GA
Population 1km	798 inhabitants
Population 5km	74783 inhabitants
Population 40km	1177929 inhabitants
Population 100km	3367188 inhabitants
Altitude	72.6m

Map View



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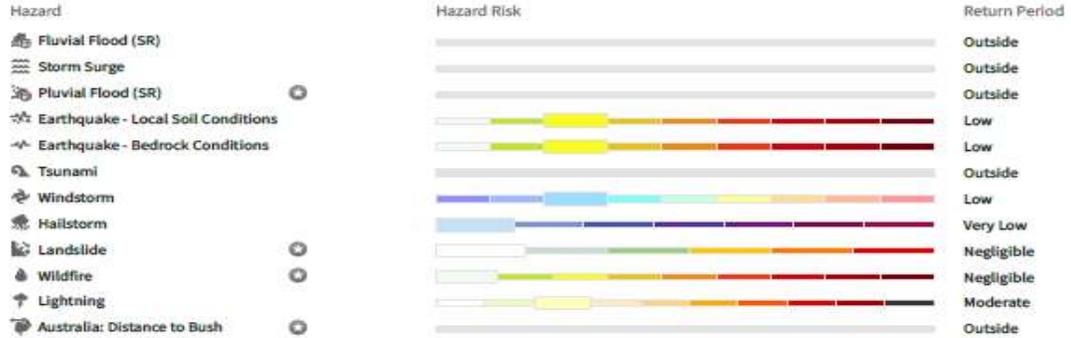
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Swiss Re

Hazards

Analysis Overview



No Data for Fluvial Flood (Official), Tornado, Volcano Ash Thickness and France Subsidence.

Analysis Details

Fluvial Flood (SR)

River flood zones (unprotected) based on Swiss Re's proprietary multiple regression approach

Source: [Fluvial Flood \(SR\).pdf](#)

FF Frequency (SR)	Outside
FF Code (SR)	Outside
FF Schema (SR)	SR_GFZ3
FF Protection (SR)	Unprotected
Intensity (1-10)	1
FF Return Period (SR)	Outside

Storm Surge

Storm surge zones (unprotected) based on Swiss Re's proprietary in-house modelling

Source: [Storm Surge.pdf](#)

Intensity (1-10)	1
------------------	---

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 **Swiss Re**

Surge Return Period	Outside
---------------------	---------

 Pluvial Flood (SR) 

Pluvial/surface flood zones (unprotected) based on Swiss Re's proprietary in-house modelling

Source: [Pluvial Flood \(SR\).pdf](#)

PF Risk Level (SR)	Outside
Intensity (1-10)	1
PF Return Period (SR)	Outside

 Earthquake - Local Soil Conditions

The "Seismic Hazard on Local Soil" is a layer that shows expected ground motion level at actual local site conditions. It has been calculated based on the GEM2018 bedrock hazard (provided by GEM, available from Global Hazard Map - Global Earthquake Model (globalquakemodel.org) under CC BY-SA license) and VS30 from slope (provided by USGS, available from Copyrights and Credits | U.S. Geological Survey (usgs.gov) under Public Domain). Seismic Hazard on Local Soil is provided by Swiss Re and licensed under CC BY-SA 4.0 license -Creative Commons — Attribution-ShareAlike 4.0 International — CC BY-SA 4.0. CatNet®, Site and all content, information, products, services, documentation, Swiss Re's business name, trademarks or logos and software available on the Site or through CatNet® (the "Content") are protected by law and any copyright, trademark, and other intellectual property rights in any materials supplied to company/user relating thereto (the "IP Rights") shall at all times be retained by Swiss Re or its third-party licensors.

Source: [Earthquake - Local Soil Conditions.pdf](#)

EQ MMI	V
EQ Hazard	Low (0.046 - 0.084)
Intensity (1-10)	2.47
EQ PGA [g]	0.07

 Earthquake - Bedrock Conditions

Peak Ground Acceleration (PGA) in units of g for a return period of 475 years and reference site conditions (bedrock). Resolution 1km x 1km.

Source: [Earthquake - Bedrock Conditions.pdf](#)

EQ MMI	V
EQ Hazard	Low (0.046 - 0.084)
Intensity (1-10)	2.22

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 **Swiss Re**

EQ PGA [g]	0.06
------------	------

 Tsunami

Zones modeled by Swiss Re based on maximum wave height fields of the NCTR Propagation Database.

Source: [Tsunami.pdf](#)

Intensity (1-10)	1
Tsunami Return Period	Outside

 Windstorm

3 seconds peak gust with a return period of 50 years based on Swiss Re's proprietary wind loss models.

Source: [Windstorm.pdf](#)

Storm Hazard	Low (25-30 m/s)
Intensity (1-10)	1
Storm Peak Gust [m/s]	25.00

 Hailstorm

Estimated number of hail days per year with a hail diameter larger than 2.5 centimeters related to an area of ~ 25km x 25km

Source: [Hailstorm.pdf](#)

Hail Hazard (current climate)	Very Low (<0.2)
Hail Days (>2.5cm) per Year	0.00
Intensity (1-10)	1
Hail Hazard (31-year historical dataset)	
Hail Hazard	Very Low (<0.2)
Hail Days (31 year-average)	0.00
31-year trend	No Data
Mean Hail Probability (31-year data)	0.00

Hail Hazard (64-year historical dataset)

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Hail Hazard	Very Low (<0.2)
Hail Days (64 year-average)	0.00
64-year trend	No Data
Mean Hail Probability (64-year data)	0.01

 **Landslide**



A combined risk map of landslide susceptibility (related to slope, geology, seismicity and precipitation) and landslide runout (indicative of which areas are affected by landslide activity/runout)

Source: [Landslide.pdf](#)

Intensity (1-10)	1
Landslide Hazard	Negligible

 **Wildfire**



The Wildfire Map shows the likelihood for the occurrence of wildfires in a certain area, depending on the intrinsic characteristics of the region. The layer resolution is 300m at the equator. The measure of land susceptibility to fire for this model is based on historic fire frequency per unit area (2001-2019), trend in climate change as a proxy for fire danger levels (2001-2020) and wildland-urban interface(WUI)

Source: [Wildfire.pdf](#)

Wildfire Hazard	Negligible
Intensity (1-10)	1
Wildfire Susceptibility	1.00

 **Lightning**



Annual flash rate per square kilometer.

Source: [Lightning.pdf](#)

Lightning Hazard	Moderate (4-6)
Intensity (1-10)	4.71
Lightning Annual Flash Rate/km ²	5.00

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Australia: Distance to Bush

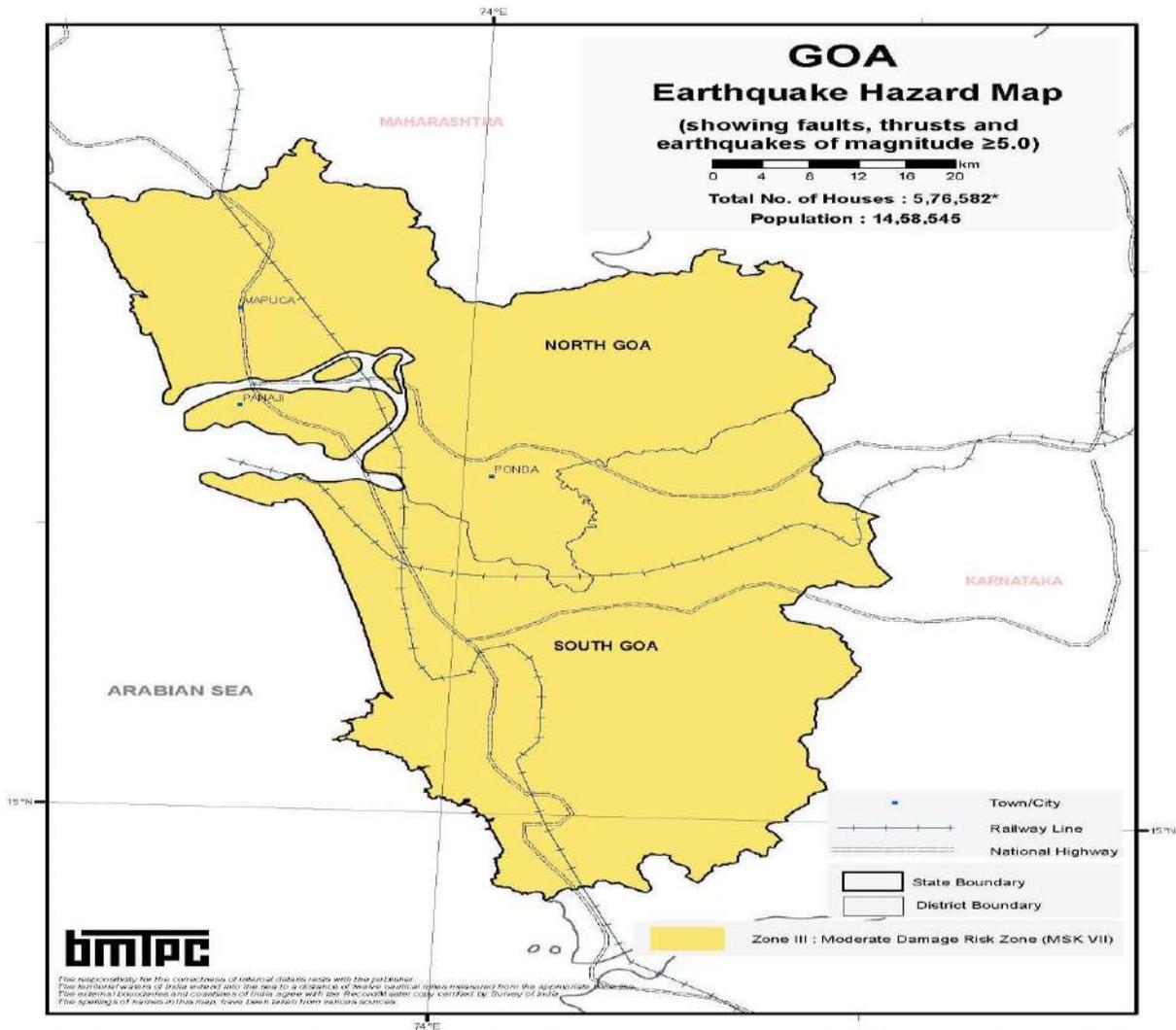
Distance calculated from vegetation density. The objective is to highlight the significance of 'proximity to bush' in case of widespread fires. The resolution of the layer is 25m.

Source: [Australia: Distance to Bush.pdf](#)

Distance to Bush (m)	Outside
Australia: Distance to Bush	Outside

Natural Hazards Exposures as per Vulnerability Atlas of India

Sr. No	Exposure	Observation
1	Earthquake	Zone III: Moderate Damage Risk Zone (MSK VII)
2	Wind	Moderate Damage Risk Zone - B (Vb=39 m/s)



BMTPC : Vulnerability Atlas - 3rd Edition : Peer Group, MoHUA, GOI; Map is Based on digitised data of SOI; Seismic Zones of India Map IS:1893 (Part I); 2002; BIS; Earthquake Epicentre from IMD; Seismotectonic Atlas of India and its Environs, GSI; Houses/Population as per Census 2011; *Houses including vacant & locked houses. Disclaimer: The maps are solely for thematic presentation.

Other Perils

Exposure	Rating	Remarks
Fire/Explosion	Medium to High	Possibility of fires may occur at Berths where POL products are being handled. Also, at the area where combustible materials like wood chips have been stored. Hence such exposure cannot be ruled out.
Terrorism	Medium to High	Considering the economic importance of this area the terrorist attacks cannot be ruled out.
Aircraft Damage	High	Aircraft damage is considered to be high. The distance of location from Goa Airport is about 8 km. Various domestic/international flights arrive & take off from the airport and may be passing above the port.
Burglary	Low	Security arrangements are good within the facility. All vehicles are being checked thoroughly. All materials going out of the port are checked with necessary documents. Security personnel from CISF are present round the clock. CCTV cameras are installed in the critical areas.
Impact Damage	Medium	<p>Movement of heavy vessels alongside of the port was noticed for the export/import activities. However, Impact of heavy vessels cannot be ruled out in case of uncontrolled driving.</p> <p>Also, Movement of heavy vehicles was noticed at the Port for material supply activity. However, Impact of heavy vehicles cannot be ruled out in case of uncontrolled driving by any vehicle driver. Port damage due to fall of container cannot be ruled out.</p>
Riot, Strike, Malicious Damage (RSMD)	Low	Good employee employer relationship is present at the Port and majority of the workers are local.

Port Risk Exposure

- Damage to port structure by vessels contact
- Business Interruption/Increased Cost of Working due to physical loss, port or berth blockage, vessel impact, traffic congestion etc.
- Cargo Liability – loss of/damage to cargo in the client's care custody
- Falling of container while handling cargos
- Third Party Liability in respect of stocks damage, death/injury of people
- Equipment failure like cranes, forklifts etc.
- Fire/Explosion
- Property damage due to Act of God perils like earthquake, floods, storm, coastal flooding, cyclone, lightning

Security Management

Access control: Entry inside the port premises is controlled at the main gate by security with identification, verification of appointment. The security system is managed by Central Industrial Security Force (CISF) and is available round the clock. Regular patrolling is done by CISF staff. The premises are installed with Closed Circuit Television System (CCTV) for security and surveillance purposes. Gunman is available at the site.

Section – IX

Insurance Values & Loss Estimates

For Material Damage and Business Interruption

Estimates of loss potential at each location are provided on the basis of the under noted definitions and the occurrence of a fire and/or explosion as potentially the most damaging.

Probable Maximum Loss

An estimate of the largest loss to be expected under normal circumstances, excluding a catastrophic condition, with all available means of protection functioning as intended.

Sum Insured Values

<u>Property & Handling Equipment</u>	INR 12, 751,453,325
<u>Business Interruption</u>	INR 1, 125,000,000
<u>Indemnity Period</u>	3 months

Port Asset Values

Asset Schedule:

Sr No	Asset description	2024-25
A	Berth No. 4, 10 & 11	
1	Jetty relocation of port craft & small boat at Br.4	3,610,000
2	RCC piled structure, reclamation of br. no. 4	184,745,000
3	General Cargo Berth No.10	676,432,000
4	General cargo berth No.11	1,902,739,000
5	Cruise Terminal Building	103,691,418
6	A.O Building	421,322,000
7	Construction of bldg. for Port Users at Major Bunder Br.	9,063,000
8	Construction of oil Berth No. 8 including approach	355,053,000
9	Barge Berth No. 2 to 5	374,916,000
10	old AO building, MRH	21,263,000
11	Site Administrative Bldg. Harbour (Old CHLD Bldg.)	26,758,000
12	Signal Station at MRH	8,517,000
13	100 bedded Hospital	949,675,000
	SUB TOTAL	5,037,784,418
B	Plant & Machinery installed at port like forklifts, cranes etc	
1	Design Manufacturing Supply Erection Test & Comm 100T HMC	385,000,000
2	75 MT hydraulic crane	55,000,000
3	RADIOLOGICAL DETECTION EQUIPMENT FOR CONTAINER	11,140,000
4	Power supply for hospital sub-station Govt.	3,570,000
5	Supply for no. 8 MT articu mobile crane model TLM-8	1,350,000
6	Inst of Atlas Deso 30 Echo sounder	6,000,000
7	11 MT CRANE ACE RHINO 110C	1,500,000
8	Fire Fighting Equipment at Berth no.8	13,780,000
9	Solar Lighting System on 5 nos. Mooring Dolphin	1,550,000
10	2 Nos. Solar Powered Lighting Equipment for Buoys	3,040,000
11	2 Nos. steel lighted buoys	5,950,000
12	Trident 3000 buoys with complete mooring and light	7,250,000
13	1 nos. polythene buoy poseldon 1750	2,590,000
14	4 No Polyethylene buoys with mooring accessories	5,790,000
15	Truck Mounted & portable fog cannon mist machine	4,750,000
16	Electrical sub-station at gate No.2(CME)	17,800,000
17	3.3KV E Substation to 11KV	37,160,000
18	Loader Centre unit sub-station	4,450,000
19	3.3 KV Substation - Power Transformers	11,230,000

20	3.3 KV Switch Gear (High Voltage)	5,430,000
21	Power supply at Berth No 10	8,400,000
22	Generator at Berth 10 for reefer containers	4,480,000
	SUB-TOTAL	597,210,000
C	Value of Mooring Dolphin	
1	Mooring dolphins 3 nos.	157,500,000
2	3 Additional Mooring Dolphins at MRH	157,500,000
	SUB-TOTAL	315,000,000
D	Breakwater Berth	
1	Non cargo berth along breakwater	677,412,000
2	Breakwater	4,000,000,000
	SUB-TOTAL	4,677,412,000
E	Mole Berth	
1	Strengthening of break water mole	643,201,000
	SUB-TOTAL	643,201,000
F	Channel Dredging Cost	
1	Capital Dredging for Mooring Dolphins at Mormugao Port	491,839,907
	SUB-TOTAL	491,839,907
G	Warehouse Sheds	
1	Warehouse lieu of FGH shed E1 at br.No.10 (T2 Shed)	191,560,000
2	Shed E2 at berth No.11 (T3 Shed)	194,583,000
	SUB-TOTAL	386,143,000
H	Railway Infrastructure	
1	Railway network of the Port along with the Railway Signalling System	533,504,000
	SUB-TOTAL	533,504,000
K	Operational Building at MGCB	
	Const. of Floor over the operational Bldg. at MGCB	10,601,000
	Operational Building at MGCB	27,258,000
	SUB-TOTAL	37,859,000
L	Vessel Traffic Management System (VTMS)	
		31,500,000
	GRAND TOTAL	12,751,453,325

Loss Estimate Study

Fire and Property Damage Loss

Probable Maximum Loss (PML) (with all available means of protection working)									
<p>Property Loss Scenario</p>	<p>Scenario: Fire in the production block</p> <p>Berth No.8 is a Liquid cargo handling berth. The commodities like POL product (Petroleum, Oils, and Lubricants), and other liquid products are being handled at this port. Fire/Explosion can occur due to Leakage/Spillage of POL Products during handling operations. Adequate distance is observed between adjacent berths which may or may not be affected in the event of fire/explosion at Berth no.8 depending on the severe outcome of explosion.</p> 								
<p>Percentage Damage</p>	<p>Damage considering between 50%-80%</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Property Description</th> <th style="text-align: left;">Sum Insured (INR)</th> <th style="text-align: left;">Damage Considered (in %)</th> <th style="text-align: left;">Expected Damage Estimated (INR)</th> </tr> </thead> <tbody> <tr> <td>Berth No. 8</td> <td>355,053,00</td> <td>50%</td> <td>177,526,500</td> </tr> </tbody> </table>	Property Description	Sum Insured (INR)	Damage Considered (in %)	Expected Damage Estimated (INR)	Berth No. 8	355,053,00	50%	177,526,500
Property Description	Sum Insured (INR)	Damage Considered (in %)	Expected Damage Estimated (INR)						
Berth No. 8	355,053,00	50%	177,526,500						
<p>Business Interruption Scenario</p>	<p>More than 6 months for the worst scenario.</p> <p><i>Note: The above scenario is considered for the most serious or severe outcome that may likely to happen in the given situation. It may vary during actual loss scenario.</i></p>								

Section – X

Risk Improvement Recommendations

2025-01 Fire Hydrant Point/Monitor to be provided at Wood Chips open storage yard

Wood chips storage is a potential fire hazard, and it requires careful attention. In case of a fire in the open storage yard, there may be difficulties in extinguishing the fire and the fire may spread rapidly.

There is no fire hydrant point/fire water monitor installed in this area. As we know work is underway to upgrade existing fire protection systems in other areas of Port, it is suggested to consider providing a hydrant point/fire monitor near the wood chips storage area. This will help avoid any delay in firefighting response.



Wood Chips Open Storage Yard

2025-02 Automatic Fire Suppression System to be provided in VTMS control room & Server room

At present, portable fire extinguishers are the only means of fire protection with provision of alarms. We recommend that such critical block like signal control room and its server room should be protected by automatic clean agent suppression system such as FM-200 or inert gas system. This is as per OISD-STD-156 Fire Protection Facilities for Ports Handling Hydrocarbons and National Fire Protection Association (NFPA).

2025-03 Thermography Study to be conducted

It was informed that there was no thermography study carried out in the Port area. It is recommended to carry out a Thermography test as per “NFPA 70B Recommended Practice for Electrical Equipment Maintenance” such as switchboard, distribution boards, MCC, electrical cables or other electrical components to find areas of excess heat, loose connections, overloads wiring, so that problems can be rectified before any electrical hazard occurs.

2025-04 Electrical Fire Suppression Systems for Electrical Panels

It is suggested to install an automatic fire suppression system for the electrical panels. Automatic Fire Suppression for Electrical Panels and Equipment is vital due to the high risk of potential fires including short circuits, overloading, overheating, electrical surges, etc.



Electrical Room

2025-05 Oil drums to be relocated from electrical room

It was observed that transformer oil drums were kept inside the electrical room. It is recommended to relocate the oil drums at some other safe places. Keeping/storing oil drums in the electrical room or near electrical panels is a fire hazard.



Oil drums to be relocated

2025-06 Need of Arc Flash Assessment for Electrical System

It was informed that Arc Flash Assessment has not been done in the past. An arc flash risk assessment is part of a complete electrical analysis required by OSHA, NFPA 70E and NFPA 70. It determines the incident energy to which a worker may be exposed to and how to protect the worker from the heat, light, and blast associated with an arc flash accident. NFPA 70E guidelines requires arc flash assessment to be reviewed at least every five years.

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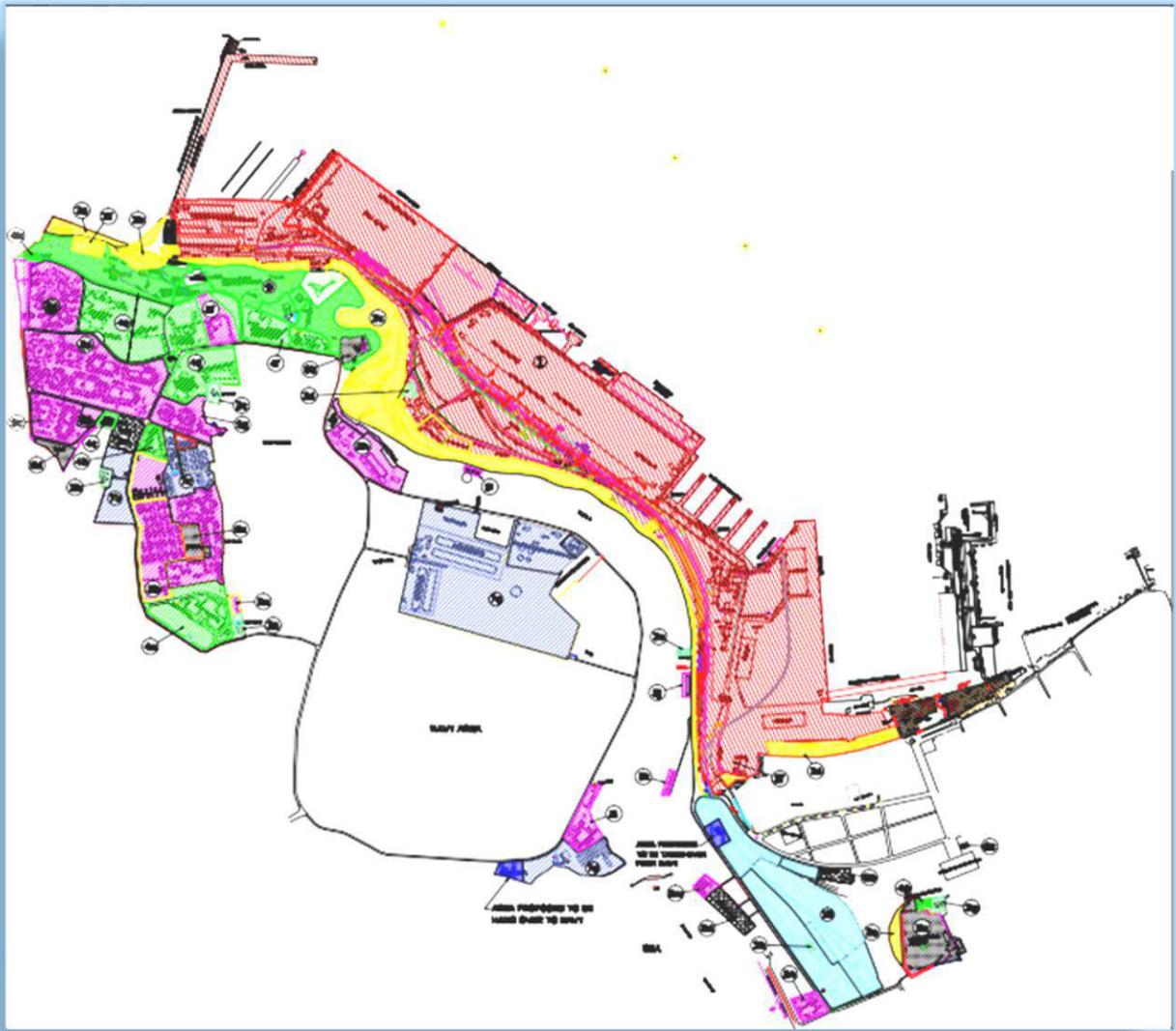
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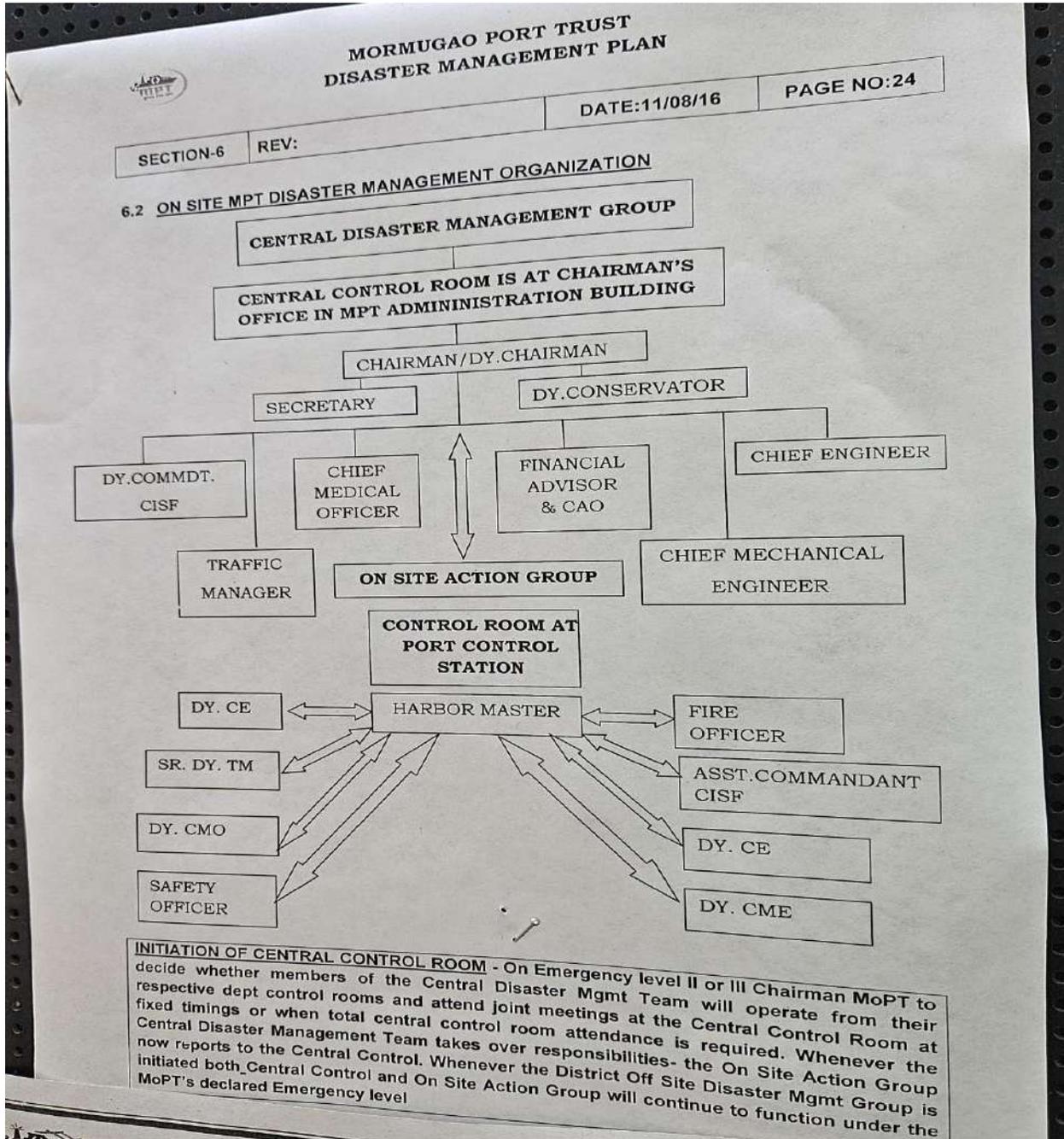
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Annexure A- Port Layout



Annexure B- Disaster Management Plan



**REPORT ON COMPUTATION OF
ESTIMATED FAIR MARKET VALUE
OF
INSURABLE ASSETS
OF
MORMUGAO PORT AUTHORITY
AS ON 31.01.2022**

Conducted By

Resolute Valuers & Consultants Private Limited



104, S.P. Mukherjee Road, Kolkata – 700 026

IBBI Reg. No. – IBBI/RV-E/01/2019/111

Tel.: 033 24863815 | Email: resolute.valuers@gmail.com

CIN: U74999WB2019PTC232335

14th March, 2022

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General Information



1. Mandate & Purpose:

In terms of the mandate dated 17th November, 2021, received from Marsh India Insurance Brokers Pvt Ltd, we undertook the assignment for computation of the Estimated Fair Market Value of the Insurable Assets of Mormugao Port Authority as on 31.01.2022.

2. Identity of the Valuer's:

a) Mr. Darisipudi Veerajuu Rajkumar

IBBI Registered Valuer – Land & Building

Registration No. IBBI/RV/01/2018/10031

b) Mr. Partha Pratim Chattopadhyay

IBBI Registered Valuer – Plant & Machinery

IBBI Registration No. IBBI/RV/04/2018/10438

3. Disclosure of Valuer's Interest or Conflict, if any:

We hereby declare that; we are not related to the above-mentioned company or to the management of the company in any manner. Also, we do not have any personal interest in the financial performance of the above – mentioned entity.

4. Important Dates:

Date of Appointment : 17.11.2021

Date of Valuation : 31.01.2022

Date of Report : 14.03.2022

5. Inspections and/or Information undertaken:

Physical Inspection of the assets had been carried out by our team from 13.12.2021 to 15.12.2021

6. Nature/Sources of Information Relied Upon:

- Financial Statements as on 31.03.2021.
- Fixed Assets Schedule as on 31.01.2022
- Layout Drawings for Hospital building, Cruise Terminal, AO Building.
- Information obtained from the public domain.



7. Mormugao Port Authority - Background & Features:

- ✓ At the time of its commissioning in 1888, the Mormugao Port comprised of 3 berths along with a breakwater having a length of 358 meters. As the years rolled by, the infrastructure slowly kept growing. By 1922, Berths 4 and 5 were built and the breakwater was extended to its present length of 522.40 meters. A mole of 270 meters was added.
- ✓ With the emergence of mining as a major industry in Goa, a Master Plan was evolved by the Portuguese for the development of Mormugao Port as an iron ore terminal, envisaging “dedicated berth fitted with Mechanical Ore Loading Plants, provided and financed by various iron ore exporters.” In accordance with this, in 1959 M/s Chowgule & Co. Pvt Ltd., was permitted to set up Asia’s very first Mechanical Ore Handling Plant at Berth No.6, with a capacity of 1000 tph. Berth 7 was constructed as an adjunct to it. The Liberation of Goa on December 19, 1961 marked the end of an epoch in Goan history.
- ✓ Mormugao Port, a protected open type natural harbour, is situated on magnificent and hospitable coastline on the West Coast of India in the state of Goa. The port is approximately 370 kms south of Mumbai, 300 kms North of New Mangalore and 575 kms north of Kochi. It is an open type harbour protected by a breakwater and a mole built from the outer end of the breakwater and running parallel to the quay. The harbour is also protected from the South West Monsoon as it has been constructed on the leeward side of Mormugao Headland.
- ✓ **Details of Various features & Services are as under:**

A) VESSEL TRAFFIC MANAGEMENT SYSTEM (VTMS):

- In tune with the latest practices in ports worldwide, Mormugao Port has commissioned state-of-the-art, all-weather, Vessel Traffic Management System (VTMS) to provide a highly sophisticated computerized radar & AIS system for vessel traffic control and safety in the navigational channel and other areas of port waters

B) APPROACH CHANNEL:

- Length of Outer Channel : 5.2.kms
- Length of Inner Channel : 2.3 kms
- Width of Channel : 250 m
- Depth : 14.4 m to 13.1 m below chart datum
- Turning Basins : 2 nos. of 480 m diameter
- Tidal Range : Springs- 2.3 m/ Neaps-1.0m

C) NAVIGATIONAL AIDS

- The approach channel of Mormugao Port is marked by lighted buoys in addition to other navigational aids prescribed in the Indian Naval Hydrographic Chart nos. 2020, 2022 & 2078 and B.A. Chart Nos. 492, 1509.
- One Radio Beacon ‘RACON’ works round-the-clock in all weathers at Agueda Light House displaying two dashes and one dot (--) on the ships radar in X-band.



D) COMMUNICATIONS

- Signal station situated on the north-west of the Mormugao Headland functions round-the-clock with telephone service and VHF channel 16, 14, 12, 11 & 10 having the call sign "GOA PORT".

E) PILOTAGE

- Pilotage is compulsory for inward and outward movement of ships and movement between berths and mooring within the harbour. Pilotage service is provided round-the-clock with prior advice to the Harbour Master through agents. During monsoon season, pilotage is restricted to day light hours only.

F) TUGS

- One VSP Fire-Fighting Tug of 45 Bollards pull Tones owned by port
- Two Tug of 50 Tonnes Bollard Pull on contract basis.

G) FLOTILLA

- Two Launches for line handling, pilotage, survey, etc. owned by port
- One security launch on contract basis.

H) ANCHORAGE

- The large roadstead to the West and the North-West of the Harbour provides anchorage in stream for more than 20 ships during the eight months fair season (October to May) and 8 ships can be accommodated inside the breakwater throughout the year.

I) RAILWAY LINES WITHIN PORT**i. R&D Yard:**

- Line 1 : 1957.20 Meters (MP 31 to dead end)
- Line 2 : 1910.30 Meters (MP 32 to dead end)
- Line 3 : 1967.85 Meters (MP 32 to dead end)
- Line 4 : 1050.95 Meters (MP 32 to 53)
- Line 5 : 11704.85 Meters (MP 32 to dead end)
- Line 6 : 1644.40 Meters (MP 36 to dead end)
- Line 7 : 1610.10 Meters (MP 36 to dead end)
- Line 8 : 1111.40 Meters (MP 36 to dead end)

ii. CSR:

- Line 1 : 877.36 Meters
- Line 2 : 800.58 Meters
- Line 3 : 741.36 Meters
- Line 4 : 741.36 Meters
- Line 5 : 841.35 Meters



- Line 6 : 774.52 Meters
- Line 7 : 728.13 Meters
- Line 8 : 723.43 Meters

J) BERTHS & MOORING DOLPHINS:

Berth No.	Type of Berth	Designed/depth(mts.)	Quay length (mts.)	Maximum size		Remarks
				Length overall (mts.)		
1, 2 & 3	Leased to WISL	-	-	-		Port is planning to develop
4	Non-cargo berth	8	194	180		Non-cargo ships
5	General Cargo	14.1	210	200		SWPL
6	Coal/Coke	14.1	240	240		SWPL
7	AMPTPL	14.1	300	280		ADANI
8	Liquid Bulk	13.1	50	190		POL cargo
9	Ore	14.1	222	300		Erstwhile Iron Ore berth which was
	Finger Jetty (1 to	6.00	120			Out of the 5 finger jetties, 2 finger
10	General Cargo	13.1	250	215		Cargo Berths for handling General Cargo and containers.
11	General Cargo	13.1	270	225		
Non-cargo Berth						
	New cruise	9.5	450	300		Cruise Ships
	Mole Berth (along	9.5	250	200		Leased to Navy/Coast Guard
Mooring Dolphins						
Between	Mooring Dolphins	14.1	340	225		Dolphins 1,2 and 3 in operation, operated by the Port
Between	Mooring Dolphins	14.1	340	225		
Between	Mooring Dolphins	14.1	340	225		
Between	Mooring Dolphins	14.1	340	225		
Between	Mooring Dolphins	14.1	340	225		Dolphin 4, 5, and 6 not in operation, waiting for EC from SEAC
Between	Mooring Dolphins	14.1	360	250		



K) STORAGE:

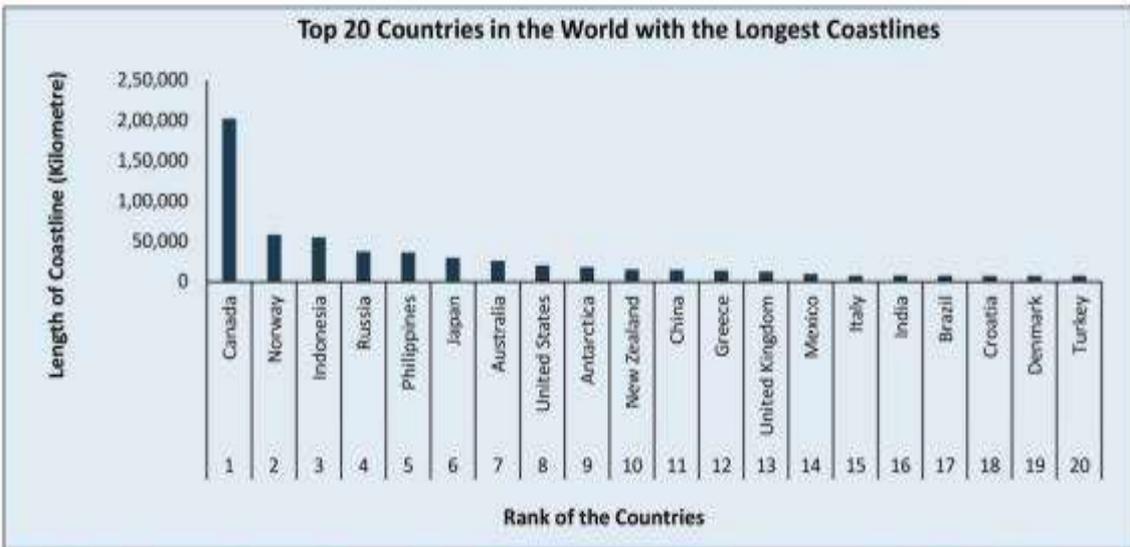
DESCRIPTION	AREA	
OPEN AREA		
Container stack yard area behind T1 shed	14,823.00 M ²	2,33,956 M ²
Paved area at Bogda	19,466.00 M ²	
Backup area behind B.No.11	61,215.00 M ²	
Behind old Power house	51,000.00 M ²	
MOHP stack yard area	80,000.00 M ²	
Adjacent to GCB Bldg.	5,570.00 M ²	
Behind GCB bldg.	1,882.00 M ²	
COVERED		
T1 Shed	6,260.39 M ² (Excl. area for cruise terminal)	6 Sheds = 23,375.99 M ²
T2 Shed	4,935.41 M ²	
T3 Shed	4,935.41 M ²	
T4 Shed	3,944.00 M ²	
V1 Shed	1,650.39 M ²	
V2 Shed	1,650.39 M ²	
Backup area at Berth no. 8 & 9: Area: 65 Acres (Proposed)		
General Cargo Handling Equipment		
Harbour Mobile Crane 1 No. (120 tonnes)		
Plug-in points for reefer container: 84 (440 V)		
Other Vital information:		
Total Port Area: 546.66 acres		
Total Customs Bound Area: 280 acres		
Water area at Mormugao Port Limit: 300 KM ²		



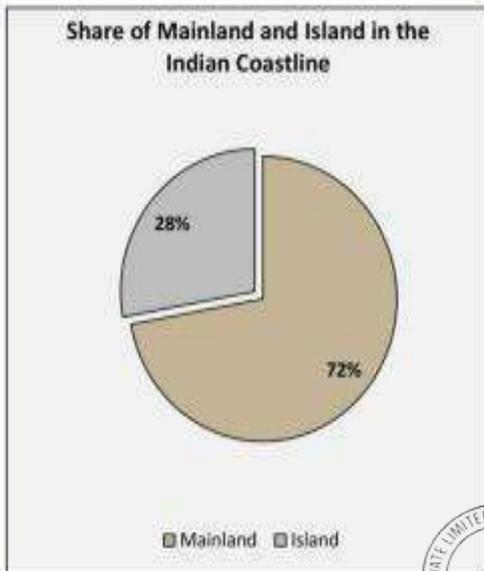
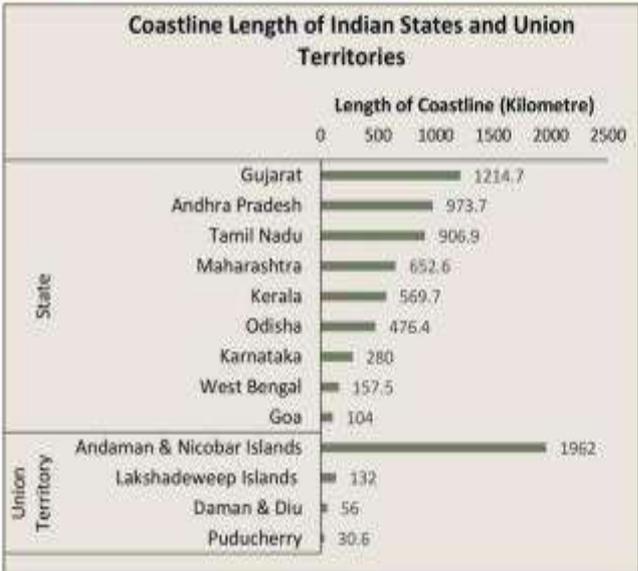
8. Overview on Indian Ports in India:

Indian Shipping & Port – An Overview

- The Indian shipping industry plays an important role for the growth of economy.
- With the capacity of conducting 90% of India’s international trade through its developed infrastructure and the advanced maritime transport system, the industry has expanded remarkably over the years.
- The Ministry of Shipping, a branch of the Government of India, is the apex body for formulation and administration of the rules and regulations and laws relating to shipping.
- India has a coastline of 7,516.6 km.
- Globally, India comes in th 16th position with this length of coastline.



- The overall coastal area of India is divided into 9 states and 4 Union Territories (UT) . Among the 4 UTs, Andaman & Nicobar Islands and Lakshadweep Islands are also regarded as Island Territories.
- With a share of more than 20%, Gujarat has the longest mainland coastland in India.
- The longer coastline ensures growth of marine trade and maritime transport leading to the expansion of shipping industry and ports.



Major and Minor Ports in India

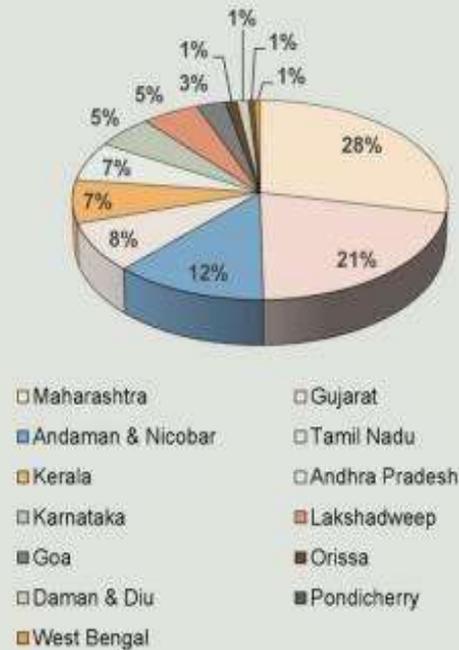
- There are 13 major and 205 notified minor and intermediate ports.
- The administration of the Major Ports are controlled by the central government's shipping ministry whereas in case of the Minor and Intermediate ports, it is done by the relevant departments or ministries in the nine coastal states.

List of Major Ports in India

Kandla Port, Gujarat	Mumbai Port, Maharashtra	Jawaharlal Nehru Port, Maharashtra
Marmagao Port, Goa	New Mangalore Port, Karnataka	Cochin Port, Kerala
Port Blair, Andaman	Tuticorin Port, Tamil Nadu	Chennai Port, Tamil Nadu
Ennore Port*, Tamil Nadu	Vizag Port, Andhra Pradesh	Paradip Port, Odhisha
Haldia Port, West Bengal		

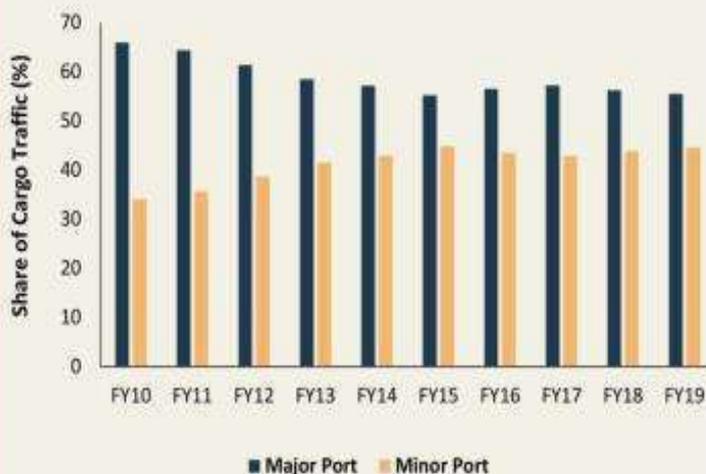
*: Ennore port is the first corporatized major port in India. Except this, all the major ports are government administered.

Distribution of Minor Ports across the Indian States, 2019



- Indian Shipping Industry manages the transportation of national and international cargoes. Here, cargo refers to the activities of carrying goods through ships.
- Generally rise in the cargo traffic indicates a hike in the trade activities of the country.

Share of Cargo Traffic by the Major and Minor Ports, India, FY10 to FY19

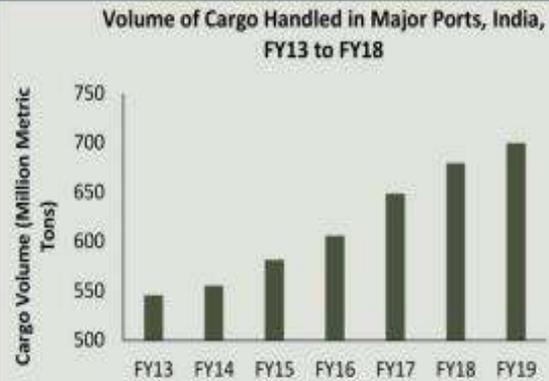


- Between FY10 to FY19, the cargo traffic in the major ports has increased at a CAGR of **2.47%**.
- In case of minor ports, the traffic has increased at a CAGR of **7.61%** between that same time period.
- Along with the major ports, the expanding activities of the minor ports are also assuring growth of overall shipping industry.
- In FY19, all the major ports handled **699.04 Million Tonnes** of cargo.



Operation & Maintenance

- The ports in India differ substantially in topography, ranging from deep-sea ports to tidal ports and river ports, and have the capacity to handle all major commodities, including dry bulk (coal, iron ore), containers, break bulk, and liquid bulk.

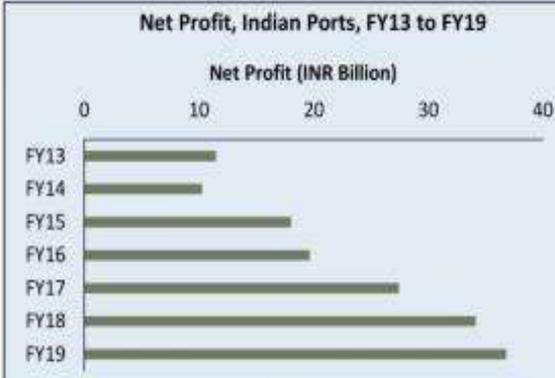


- Between FY13 and FY19, the cargo capacity of the major ports has increased at a CAGR of **12.34%**.
- However, during that same time, the actual cargo handling activities of the major Indian ports has grown at a CAGR of **4.23%**.



- Turnaround time is the total time spent by a ship from entry into port till departure. It is considered as a key indicator of efficiency.
- Lower turnaround time reflects a quick completion of work like loading or unloading of the cargo. Hence, faster completion of such tasks helps to manage the traffic and marine transport system easily. Besides, the imported goods can also be sent for custom clearance procedures quickly.

- Between FY13 to FY19, the turnaround time in the Indian ports have decreased at a CAGR of **8.46%**.



- The operating surplus and the net profits through the Indian ports have increased at a CAGR of **23.85%** and **21.4%** between FY13 to FY19.



Trade Activities

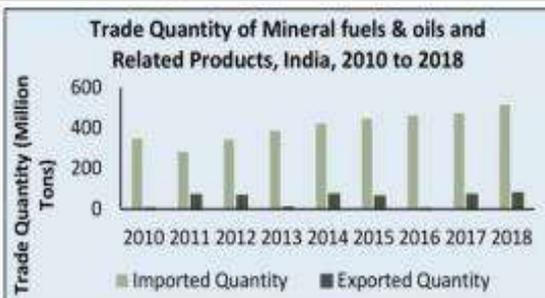
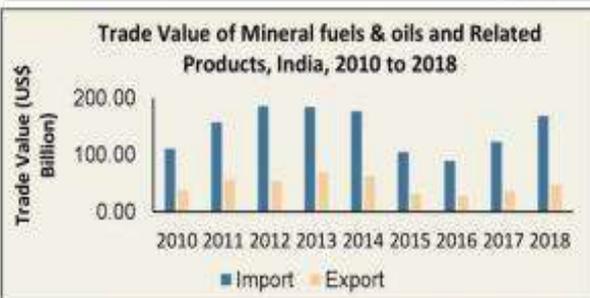


- Ports in India handle 90% by volume and 70% by value of India's external trade.
- Petroleum Products, Coal, Iron Ore, Engineering goods, chemical and electronics, agricultural goods etc. are the top commodities handled at Indian ports.
- Between FY10 to FY19, the export values and import values have increased at a CAGR of 3.57% and 4.19%.



- Solid cargo contributes the largest share to all traffic handled at major ports in India.
- In FY19, with a share of 23.1%, coal occupied the majority share of the solid cargo.
- Between FY10 to FY19, the growth of solid, liquid and container cargoes have increased at a CAGR of 0.27%, 4.59% and 4.1% respectively.

Values and Quantities of a few commodity groups which are mainly traded through Indian Ports



- Between 2010 to 2018, the import and export value of the mineral fuels & oils have increased at a CAGR of 5.38% and 3.05% respectively. The import and export quantity have increased at a CAGR of 5% and 45.3% respectively.
- Between 2010 to 2018, the import and export value of Iron & Steel have increased at a CAGR of 1.41% and 4.53% respectively. The import and export quantity have increased at a CAGR of 0.99% and 16.14% respectively.



Government Initiatives

The Government of India has allowed Foreign Direct Investment (FDI) of up to 100% under the automatic route for port and harbour construction and maintenance projects.

Besides, there is also a facility of 10-year tax holiday to enterprises that develop, maintain and operate ports, inland waterways and inland ports.

Ports sector in India has received a cumulative FDI of US\$ 1.64 billion between April 2000 and March 2019.

As of Union Budget 2019- 20, an amount of 1,902.56 crore or US\$272.22 million has been allocated for the Ministry of Shipping.

In 2015, Sagarmala project was launched by Government of India for enhancing the shipping & port industry and waterways. The Sagarmala Programme witnessed the completion of 89 projects, while 443 projects worth Rs. 4.32 lakh crore are under various stages of implementation and development by the end of 2018.

Conclusion: The shipping and port sector has expanded notably over the years. Not only the ports have become more capable to handle larger volumes of cargoes in shorter time span with efficient traffic system but the capacity of the ports for placing and storing greater range of cargoes have also increased. The growing cargo handling capacity of the ports will boost the ability of the sector to grow further which in turn will generate significant amount of profit in the coming years.



9. Financial Position as on 31.03.2021:

मुम्गांव पतन न्यास



MORMUGAO PORT TRUST

दिनांक 31 मार्च, 2021 तक का तुलनपत्र

BALANCE SHEET AS ON 31ST MARCH, 2021

31 मार्च 2020 तक		विवरण PARTICULARS	31 मार्च 2021 तक	
As on 31 st March, 2020			As on 31 st March, 2021	
₹	₹		₹	₹
		निधियों का स्रोत		
		I. SOURCES OF FUNDS		
		प्रारक्षित तथा अधिशेष (अनुसूची -I)		
		1. RESERVES AND SURPLUS (SCHEDULE-I)		
	4,89,94,02,240	a) i) पूंजी प्रारक्षित CAPITAL RESERVE	4,89,94,02,240	
	5,26,13,768	पूंजी परिसंपत्ति बदलाव प्रारक्षित	5,26,13,768	
	97,55,00,389	ii) Capital Assets Replacement Reserve	97,55,00,389	
		स्थायी परिसंपत्ति के लिए प्राप्त अनुदान		
		iii) Grants Received for Fixed Assets	96,50,99,861	
		एमपीआरसीएल में निवेश के लिए प्राप्त अनुदान		
7,75,49,16,397	1,82,74,00,000	iv) Grants Received for investment in MPRCL	1,82,74,00,000	7,74,45,15,869
		b) राजस्व प्रारक्षित REVENUE RESERVES		
		सामान्य प्रारक्षित निधि		
	—	i. General Reserve Fund	—	
	16,54,33,516	सामान्य बीमा निधि	17,44,09,282	
	15,00,000	ii. General Insurance Fund	15,00,000	
		कर्मचारी कल्याण निधि		
		iii. Employees' Welfare Fund		
		निलंब निधि		
		iv. Escrow Fund	—	
	59,41,64,376	ईएल नकदीकरण निधि	61,44,86,540	
		v. EL Encashment Fund		
76,10,97,892	—	सीएसआर निधि	—	79,03,95,822
		vi. CSR Fund		
		c) सांविधिक प्रारक्षित STATUTORY RESERVES		
		पूंजी परिसंपत्तियों के बदलाव, पुनःस्थापन और		
		आधुनिकीकरण के लिए निधि		
		i. Fund for Replacement, Rehabilitation and		
		Modernisation of Capital Assets		
		विकास, ऋणों की पुनः अदायगी और अनुषंगिकताओं		
		के लिए निधि		
		ii. Fund for Development, Repayment of Loans		
		and Contingencies		
		2. ऋण निधि LOAN FUNDS		
		a. असुरक्षित ऋण UNSECURED LOANS		
		पत्तनों से ऋण		
		i. Loans from Ports	15,00,00,000	15,00,00,000
20,00,00,000	20,00,00,000			
		निधियों का स्रोत		
8,71,60,14,289	कुल	SOURCES OF FUNDS	कुल	8,68,49,11,691
	TOTAL		TOTAL	



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MORMUGAO PORT TRUST

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As on 31 st March, 2020			As on 31 st March, 2021	
₹	₹		₹	₹
		निधियों का अनुप्रयोग		
		II. APPLICATION OF FUNDS		
		स्थायी / पूंजी परिसम्पत्तियां (अनुसूची -2)		
		1. FIXED / CAPITAL ASSETS (SCHEDULE -2)		
		सकल ब्लॉक		
	7,66,79,98,152	Gross Block	7,50,55,63,939	
	3,09,07,62,934	घटाइए : अवमूल्यन प्रावधान	3,09,51,65,447	
	4,57,72,35,218	Less: Depreciation provision	4,41,03,98,492	
	81,40,18,368	जोड़ : चालू पूंजी कार्य	83,08,34,712	
	5,39,12,53,586	Add: Capital Work in Progress	5,24,12,33,204	
5,38,30,00,015	82,53,571	घटाइए : परिसम्पत्तियों की हानि के लिए प्रावधान	82,53,571	5,23,29,79,633
		Less: Provision for Impairment on Assets		
		निवेश (अनुसूची - 3)		
		2. INVESTMENTS (SCHEDULE - 3)		
		सांविधिक निधि		
	—	a) Statutory Fund	—	
	1,54,15,15,414	सामान्य निधि	1,53,22,80,414	
	—	b) General Fund	—	
	—	सामान्य बीमा निधि	—	
	18,52,90,281	c) General Insurance Fund	—	
	—	निलंब निधि	—	
	—	d) Escrow Fund	—	
	18,52,90,281	ईएल नकदीकरण निधि	19,76,78,870	
1,72,83,05,695	15,00,000	e) EL Encashment Fund	15,00,000	1,73,14,59,284
		कर्मचारी कल्याण निधि		
		f) Employee Welfare Fund		
		आस्थगित कर परिसम्पत्तियां		
		3. DEFERRED TAX ASSET		
		चालू परिसम्पत्तियां, ऋण तथा अग्रिम (अनुसूची - 4)		
		4. CURRENT ASSETS, LOANS AND ADVANCES		
		(SCHEDULE -4)		
		चालू परिसम्पत्तियां		
		a. Current Assets		
		निवेशों पर प्रोद्भूत ब्याज		
		i) Interest Accrued on Investments		
		सांविधिक निधि (आरआरएमसीए और डीआरएलसी)		
	—	a) Statutory Fund (RRMCA & DRLC)	—	
	3,41,50,186	सामान्य निधि	1,77,25,112	
	73,75,534	b) General Fund	71,36,290	
	—	सामान्य बीमा निधि	—	
	—	c) General Insurance Fund	—	
	—	निलंब निधि	—	
	—	d) Escrow Fund	—	
	—	ईएल नकदीकरण निधि	—	
	—	e) EL Encashment Fund	—	
4,16,72,975	1,47,255	कर्मचारी कल्याण निधि	77,499	2,49,38,901
		f) Employee Welfare Fund		
		सम्पत्ति सूची		
		ii) Inventories		
		इति शेष		
	3,67,58,018	Cl. balance	3,62,01,479	
		घटाइए : धीमी/अचल सम्पत्तियों के लिए प्रावधान		
		Less : Provision for slow/non moving inventories	14,23,994	3,47,77,485
3,53,34,024	14,23,994			



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MORMUGAO PORT TRUST

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BALANCE SHEET AS ON 31ST MARCH, 2021

31 मार्च 2020 तक		विवरण PARTICULARS	31 मार्च 2021 तक	
As on 31 st March, 2020			As on 31 st March, 2021	
₹	₹		₹	₹
72,98,76,322	94,44,31,707 21,45,55,385	iii) Sundry Debtors इति शेष Cl. balance घटाइए : संदिग्ध ऋणों के लिए प्रावधान Less : Provision for doubtful debts	1,02,16,41,643 32,46,36,579	69,70,05,064
1,39,31,55,026	— 1,26,56,69,372 12,74,85,654	iv) Cash & Bank Balances सांविधिक निधि (आरआरएमसीए और डीआरएलसी) a) Statutory Fund (RRMCA & DRLC) सामान्य निधि b) General Fund सामान्य बीमा निधि c) General Insurance Fund निलंब लेखा d) Escrow Account	— 1,91,72,04,624 16,52,31,469 —	2,08,24,36,093
88,29,89,421	—	ऋण, अग्रिम तथा नामे शेष b. Loans, Advances & Debit Balances	—	55,02,06,879
3,08,30,27,768	—	कुल चालू परिसम्पत्तियां TOTAL CURRENT ASSETS	—	3,38,93,64,422
12,90,67,10,413	12,51,34,70,815 — 7,61,06,014 31,71,33,584	घटाइए : चालू देयताएं तथा प्रावधान LESS: CURRENT LIABILITIES AND PROVISIONS चालू देयताएं i) CURRENT LIABILITIES विविध देनदारी और जमा शेष a) Miscellaneous creditors and credit balances. पूँजी व्यय के मददे देयता b) Liability towards Capital Expenses अन्य c) Others व्यापारियों, ठेकेदारों और अन्यो से जमा d) Deposits from Merchants, Contractors & Others	14,28,17,35,530 — 8,33,79,281 32,39,72,068	14,68,90,86,879
77,07,86,255	74,29,59,800 2,73,67,338 4,59,117	प्रावधान ii) PROVISIONS वेतन संशोधन a) Wage Revision उत्पादकता सम्बद्ध बोनस b) Productivity Linked Bonus आय कर c) Income tax	74,29,59,800 2,84,49,570 3,61,770	77,17,71,140
13,67,74,96,668	—	कुल चालू देयताएं TOTAL CURRENT LIABILITIES	—	15,46,08,58,019
(10,59,44,68,900)	—	निवल चालू परिसम्पत्तियां NET CURRENT ASSETS	—	(12,07,14,93,597)
8,36,09,85,746	—	लाभ तथा हानि लेखा का शेष BALANCE OF PROFIT AND LOSS ACCOUNT	—	8,92,23,25,708
8,71,60,14,289	कुल TOTAL	निधि का अनुप्रयोग APPLICATION OF FUNDS	कुल TOTAL	8,68,49,11,691

तारीख : 18 मई 2021
Date : 18th May 2021
स्थान : हेडलैण्ड सडा, मुरगांव गोवा
Place : Headland-Sada, Mormugao-Goa.

हस्ता /-
Sd/-
(अनंत वी.पी. चोडणेकर)
(ANANT V.P. CHODNEKAR)
वित्तीय सलाहकार व मुख्य लेखा अधिकारी
Financial Advisor & Chief Accounts Officer

हस्ता /-
Sd/-
(डॉ. ई. रमेश कुमार)
(DR. E. RAMESH KUMAR)
अध्यक्ष
Chairman



10.Valuation Methodology & Approaches:

As per the provisions of International Valuation Standards (IVS), valuation exercise has been performed on a going concern basis. There are several commonly used and accepted methods for determining the Value of the Movable & Immovable assets of a company.

As per the Para 10.1 of the IVS 105., Consideration must be given to the relevant and appropriate valuation approaches. The three approaches described and defined below are the main approaches used in valuation. They are all based on the economic principles of price equilibrium, anticipation of benefits or substitution. The principal valuation approaches are:

- a) Income Approach
- b) Market Approach
- c) Cost Approach

A. Income Approach:

As per Para 40.1 of IVS 104, the Income Approach provides an indication of value by converting future cash flow to a single current value. Under the income approach, the value of an asset is determined by reference to the value of income, cash flow or cost savings generated by the asset. Ideally, Income approach is used for Business / Equity / Enterprise Valuation wherein valuation is done for the assets as a group for which specific cash flows can be reasonably estimated or identified.

As the valuation assignment does not call for any specific requirement pertaining to this approach we have not considered this approach to value the assets.

B. Market Approach

As per Para 20.1 of IVS 104, the Market Approach provides an indication of value by comparing the asset with identical or comparable (that is similar) assets for which price information is available. Under this approach the market price of the asset is considered.

In the given case we have considered this approach for the purpose of ascertaining the Estimated Fair Market Value of the Insurable Assets.

C. Cost Approach

As per Para 60.1 of IVS 104, the cost approach provides an indication of value using the economic principle that a buyer will pay no more for an asset than the cost to obtain an asset of equal utility, whether by purchase or by construction, unless undue time, inconvenience, risk or other factors are involved. The approach provides an indication of value by calculating the current replacement or reproduction cost of an asset and making deductions for physical deterioration and all other relevant forms of obsolescence.

Cost Approach is commonly used for the purpose of ascertaining the Estimated Value valuation of cost intensive project.

In the given case we have not considered this method for valuation as the same may not reflects the true picture of valuation of the Insurable Assets.



11. Valuation Summary of the Assets as on 31.01.2022:

(Amount in Rs)

Sr. No	Assets Code	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
Berths								
1	400345	CE	10-06-2010	Jetty relocation of port craft & small boat at Br.4	15,09,17,782	12,18,42,733	36,10,000	28,56,000
2	710057	CE	31-01-2012	RCC piled structure, reclamation of br. no. 4	11,65,58,092	9,72,37,290	18,47,45,000	16,36,84,000
3	710009	CE	01-02-1986	General Cargo Berth No.10	7,00,96,565	3,19,18,706	67,64,32,000	37,65,47,000
4	710010	CE	11-07-1994	General cargo berth No.11	36,47,73,753	20,61,92,665	1,90,27,39,000	1,25,20,02,000
5	Annex - 1		31-03-2017	Cruise Terminal Building	7,84,31,107	5,80,42,627	10,36,91,418	8,88,78,418
6	Annex - 2		31-03-1998	A.O Building	10,89,27,546	5,69,88,447	42,13,22,000	21,78,97,000
7	400076	CE	12-06-2000	Const of bldg. for Port Users at Major Bunder Br.	27,23,606	16,62,274	90,63,000	54,47,000
8	710028	CE	01-10-1977	Construction of oil Berth No. 8 including approach	2,62,80,780	83,43,175	35,50,53,000	15,71,70,000
9	Annex - 3		01-10-1978	Barge Berth No. 2 to 5	3,32,21,300	42,89,603	37,49,16,000	2,96,44,000
10	Annex - 4		01-04-1967	old AO building, MRH	15,73,885	81,083	2,12,63,000	18,39,000
11	400135	CE	31-12-1980	Site Administrative Bldg. Harbour (Old CHLD Bldg.)	19,80,623	5,14,932	2,67,58,000	59,14,000
12	Annex - 5		16-08-1986	Signal Station at MRH	7,49,113	1,97,035	85,17,000	21,38,000
13	Annex - 6		31-07-2004	100 bedded Hospital	13,29,06,307	7,77,80,518	94,96,75,000	55,99,79,000
TOTAL A					1,08,91,40,459	66,50,91,088	5,03,77,84,418	2,86,39,95,418
Plant & Machinery installed at port like forklifts, cranes etc								
1	730055	CME	12-07-2013	Design Manuf Supply Erection Test & Comm 100T HMC	27,30,59,316	15,73,66,638	38,50,00,000	23,87,00,000
2	730042	CME	25-10-2006	75 MT hydraulic crane	3,25,69,100	-	5,50,00,000	27,50,000
3	730054	CME	07-01-2014	RADIOLOGICAL DETECTION EQUIPMENT FOR CONTAINER	88,82,126	36,32,037	1,11,40,000	74,36,000
4	770036	CME	26-11-1991	Power supply for hospital sub-station Govt.	13,87,070	-	35,70,000	1,78,000
5	730006	CME	31-07-2004	8 MT articu mobile crane model TLM-8	7,96,118	-	13,50,000	67,000
6	710049	Marine	15-06-2000	Atlas Deso 30 Echo sounder	18,43,004	36,088	60,00,000	3,00,000
7	730053	CME	01-06-2010	11 MT CRANE ACE RHINO 110C	9,48,103	2,49,248	15,00,000	7,16,000



Sr. No	Assets Code	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
8	770059	Marine	31-01-2018	Fire Fighting Equipment at Berth no.8	3,08,33,679	2,12,28,518	1,37,80,000	1,18,16,000
9	740125	CME	13-11-2017	Solar Lighting System on 5 nos Mooring Dolphin	17,43,954	10,02,438	15,50,000	11,57,000
10	710044	Marine	25-04-2000	2 Nos. Solar Powered Lighting Equipment for Buoys	11,80,000	-	30,40,000	1,52,000
11	710045	Marine	11-04-2006	2 Nos. steel lighted bouys	24,13,068	-	59,50,000	2,97,000
12	710048	Marine	20-02-2008	Trident 3000 buoys with complete mooring and light	33,00,000	2,87,860	72,50,000	60,56,000
13	710052	Marine	30-04-2008	1 nos. polythene buoy Poseidon 1750	11,79,786	1,21,889	25,90,000	21,64,000
14	710060	CME	27-12-2017	4 No Polyethylene buoys with mooring accessories	52,34,766	37,80,666	57,90,000	54,97,000
15	740124	CME	08-04-2017	Truck Mounted & portable fog cannon mist machine	44,17,915	29,94,367	47,50,000	35,47,000
16	770075	CME	17-01-2012	Electrical substation at gate No.2(CME)	1,08,81,461	39,82,761	1,78,00,000	1,01,90,000
17	770095	CME	17-12-2018	3.3KV E Substation to 11KV	3,25,94,268	2,57,13,258	3,71,60,000	3,18,65,000
18	740038	CME	01-10-1978	Loader Centre unit sub-station	17,28,580	-	44,50,000	2,22,000
19	770040	CME	01-10-1978	3.3 KV Substation - Power Transformers	43,65,586	-	1,12,30,000	5,61,000
20	770041	CME	01-10-1978	3.3 KV Switch Gear (High Voltage)	21,12,012	-	54,30,000	2,71,000
21	770021	CME	31-03-1998	Power supply at B. No10	32,66,415	-	84,00,000	4,20,000
22	770002	CME	31-05-1993	Generator at br 10 for reefer containers	17,41,977	-	44,80,000	2,24,000
TOTAL B					42,64,78,304	22,03,95,768	59,72,10,000	32,45,86,000
Mooring Dolphin								
1	710017	CE	28-02-2003	Mooring dolphins 3 nos.	6,51,00,462	4,36,79,285	15,75,00,000	12,15,90,000
2	710054	CE	15-03-2011	3 Additional Mooring Dolphins at MRH	12,60,73,045	10,33,69,449	15,75,00,000	13,75,50,000
TOTAL C					19,11,73,507	14,70,48,734	31,50,00,000	25,91,40,000
Owned Tugs								
1	700008	Marine	31-03-2003	Tug Tiracol II	19,32,22,700	-	42,00,00,000	2,10,00,000
2	740133	CME	28-02-2018	VTMS (vessel traffic Mgt system)	2,86,55,390	2,10,13,954	3,15,00,000	2,55,15,000
3	700012	Marine	03-05-2010	Pilot Launch Pulivasal from M/s SCPL	3,20,18,540	62,77,733	5,75,00,000	2,74,56,000
4	700013	Marine	09-03-2010	Pilot Launch Shingle from M/s SCPL	3,19,79,179	58,64,390	5,75,00,000	2,74,56,000
TOTAL D					28,58,75,809	3,31,56,077	56,65,00,000	10,14,27,000

RESOLUTE VALUERS & CONSULTANTS PRIVATE LIMITED

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Sr. No	Assets Code	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
Breakwater Berth								
1	710058	CE	20-04-2012	Non-cargo berth along breakwater	42,73,89,229	35,80,90,050	67,74,12,000	60,01,87,000
TOTAL E					42,73,89,229	35,80,90,050	67,74,12,000	60,01,87,000
Mole Berth								
1	710053	CE	25-02-2010	Strengthening of break water mole	33,88,46,981	27,19,92,344	64,32,01,000	55,35,82,000
TOTAL F					33,88,46,981	27,19,92,344	64,32,01,000	55,35,82,000
Channel Dredging Cost								
1	300017	CE	02-06-2013	Capital Dredging for Mooring Dolphins at Mormugao Port	49,93,72,425	42,76,86,876	49,18,39,907	42,76,86,876
TOTAL G					49,93,72,425	42,76,86,876	49,18,39,907	42,76,86,876
Warehouse Sheds								
1	400306	CE	31-03-1998	Warehouse lieu of FGH shed E1 at br.No.10 (T2 Shed)	4,97,68,846	2,93,49,006	19,15,60,000	8,69,20,000
2	400307	CE	31-03-1998	Shed E2 at berth No.11 (T3 Shed)	5,05,54,169	2,85,50,172	19,45,83,000	8,82,92,000
TOTAL H					10,03,23,015	5,78,99,178	38,61,43,000	17,52,12,000
Railway Infrastructure								
1	Annex - 7			Railway network of the Port along with the Railway Signalling System	72,37,76,186	39,70,40,162	53,35,04,000	40,60,30,000
TOTAL I					72,37,76,186	39,70,40,162	53,35,04,000	40,60,30,000
Operational Building at MGCB								
1	400092	CE	19-07-1995	Const. of floor over the operational Bldg. at MGCB	22,04,915	11,74,323	1,06,01,000	53,64,000
2	400089	CE	11-04-1986	Operational Building at MGCB	28,24,667	8,26,815	2,72,58,000	91,31,000
TOTAL J					50,29,582	20,01,138	3,78,59,000	1,44,95,000
GRAND TOTAL (A+B+C+D+E+F+G+H+I+J)					4,08,74,05,497	2,58,04,01,415	9,28,64,53,325	5,72,63,41,294

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Important Notes to Report:

- ✓ We have been provided with the List of Fixed Assets (Fixed Assets Schedule) as on 31.01.2022 for which valuation have to be ascertained.
- ✓ We have been asked to provided the Estimated Valuation of the assets as mentioned in the Fixed Assets Schedule as on 31.01.2022
- ✓ Therefore, we have considered the Fixed Assets Schedule as on 31.01.2022 for the purpose of our valuation.
- ✓ **For the purpose of ascertaining the Estimated Fair Market Valuation of Insurable Assets, we have considered the followings:**
 - a) For Building & Structures such as AO Building, Cruise Terminal and Hospital, we have ascertained the Built-Up Area based on the Layout plan as provided by the Mormugao Port Authority. Based on the Area of the same we have ascertained the Current Replacement Cost considering the Current Construction Rate as published by Central Public Works Department (CPWD) Guidelines.
 - b) For the rest of the assets, we have ascertained the Current Replacement Cost based on the Cost Inflation Index as published by the Reserve Bank of India.
 - c) We have ascertained the Depreciation taken into consideration the followings:
 - Useful Life has been considered as per the Schedule of Estimated Useful Life of various assets of Major Ports.
 - Actual Utilized Period has been considered based on the “Date of Capitalization” as reflected in the FAR as on 31.01.2022.
 - d) To arrive at the Estimated Fair Market Value (Depreciated Replacement Cost) of the Assets, we have eliminated the Depreciation from the Current Replacement Cost.
 - e) **Item wise Valuation of Annexure – 1 to Annexure - 7 are as under:**



Annexure – 1: Valuation of Cruise Terminal Building:

Asset	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
400371	CE	31-03-2017	Cruise Terminal Building (CTB) (Refer Note Below)	3,57,30,300	3,28,01,630	5,36,71,418	4,95,92,418
740134	CE	31-03-2017	10KLD STP Sewage Treatment Plant Cruise Terminal Bldg	19,20,956	12,90,793	20,70,000	15,46,000
740137	CME	06-02-2017	2 Nos Baggage Scanner for Cruise services	52,94,359	35,26,709	56,90,000	42,49,000
780184	CE	31-03-2017	Furniture & fixture at Cruise Terminal Building	7,79,710	3,95,981	9,09,000	6,79,000
780185	CE	07-02-2017	Upgradation of Cruise Facilitation Centre	83,47,634	41,65,811	97,29,000	72,64,000
780186	MM	26-07-2017	Canon Camera for Cruise facilitation centr	32,995	17,875	38,000	28,000
740136	MM	08-03-2017	Passport Reading Machine	1,43,575	72,916	1,67,000	1,25,000
740135	MM	31-03-2017	Door Frame Metal Detector & Handheld Metal Detectr	1,42,875	72,560	1,67,000	1,25,000
740138	CME	31-03-2017	HVAC - Heating, ventilation, and Ac System at CTB	24,54,437	16,49,267	26,40,000	19,71,000
740139	CME	31-03-2017	SITC 2 Elevators at CTB	25,04,490	16,82,899	26,90,000	20,09,000
770093	CME	31-03-2017	Electrical works at CTB	1,10,22,237	55,97,691	1,22,00,000	98,82,000
770094	CE	27-06-2017	CCTV Camera at CruiseTeB & Cruise Facilitatn centr	61,900	13,757	70,000	57,000
770091	CE	10-07-2017	Fire Fighting System at Cruise Terminal Bldg	13,07,366	9,07,896	33,60,000	27,22,000
780182	CE	10-07-2017	Furniture at BreakwaterBirth fr CruiseGuestFacilit	3,36,614	1,82,334	3,92,000	2,93,000
780183	CE	10-04-2017	E-visa facility at Immigration office at OLD chld	29,03,505	15,00,146	33,84,000	25,27,000
770092	CE	20-05-2017	Illumination of Harbour Parking area	7,83,464	4,11,321	9,13,000	7,40,000
400372	CE	07-04-2016	Development of Harbour- Parking	46,64,690	37,53,041	56,01,000	50,69,000
TOTAL				7,84,31,107	5,80,42,627	10,36,91,418	8,88,78,418



Note:

- a) For the purpose of valuation of Cruise Terminal building, we have ascertained the Built-Up Area based on the Layout plan as provided by the Mormugao Port Authority. Based on the Area of the same we have ascertained the Current Replacement Cost considering the Current Construction Rate as published by Central Public Works Department (CPWD) Guidelines.
- b) We have ascertained the Depreciation taken into consideration the followings:
- Useful Life has been considered as per the Schedule of Estimated Useful Life of various assets of Major Ports.
 - Actual Utilized Period has been considered based on the “Date of Capitalization” as reflected in the FAR as on 31.01.2022
- c) To arrive at the Estimated Fair Market Value (Depreciated Replacement Cost) of the Assets, we have eliminated the Depreciation from the Current Replacement Cost.

Floor	Area in Sq. Ft as per Layout	Rate of Construction per Sq. Ft	Current Replacement Cost	Estimated Fair Value
Ground	2,617	5000	5,36,71,418	4,95,92,418
Mezzanine	315			
1st Floor	2,532			
2nd floor	2,532			
Terrace	2,738			
Total	10,734		5,36,71,418	4,95,92,418



Annexure – 2: Valuation of AO Building:

Asset	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
400124	CE	06-07-1985	Administrative Office Building at Headland. CE's S	9,55,525	3,27,918	97,06,000	30,67,000
400171	CE	25-09-1995	Const of Compound Wall around New A.O. Bldg. at HL	6,92,808	1,53,588	33,31,000	12,74,000
400173	CE	31-03-1998	Providing interior partitions to New A.O Bldg.	2,79,60,278	1,57,90,405	10,76,19,000	6,05,89,000
400178	CE	31-03-1998	Const. of new Adm. office bldg.	5,68,56,340	3,35,28,548	21,88,40,000	12,32,07,000
400196	CE	15-06-1998	Additions & alterations to New A.O.Bldg. 15/6/97	4,53,506	2,55,596	17,46,000	9,83,000
400200	CE	10-07-1999	Modification of cabins of HOD's in New A.O Bldg.	79,793	24,031	2,77,000	1,61,000
400208	CE	11-06-1998	additional work of PRO cell of New A.O Bldg.	98,101	55,292	3,78,000	2,13,000
400211	CE	26-11-1996	providing furnished items in A.O bldg.	33,82,649	-	1,49,83,000	7,49,000
400213	CE	10-07-1999	modification to the cabins of HOD's in A. O. Bldg.	85,777	15,514	2,98,000	1,73,000
400214	CE	31-12-1998	installation of name boards for various Port blds.	1,16,100	-	4,47,000	22,000
400215	CE	19-08-1998	Const. of rooms for EPABX at new A. O Bldg.	2,50,378	1,41,299	9,64,000	5,43,000
400216	CE	21-05-1999	Extension of compound wall to A. O. bldg. At HL	2,62,781	98,974	9,13,000	4,36,000
400217	CE	14-09-1999	Granite cladding on wall in the lifts-AO Bldg.	2,63,684	1,55,319	9,16,000	5,33,000
400219	CE	23-08-1999	sun control films for window/doors of AO Bldg	4,60,826	-	16,00,000	80,000
400238	CE	02-12-2000	Const. of a fountain in front of A.O. Bldg., HL	1,17,215	47,807	3,90,000	2,34,000
400240	CE	29-11-2000	Const. of a fountain in front of A.O. Bldg., HL	3,75,140	1,52,943	12,48,000	7,50,000
400251	CE	28-11-1997	Modification to passage at Chairman's office.	1,84,846	1,02,419	7,54,000	4,10,000
400256	CE	10-12-2000	Construct of room for EPABX in ground floor	27,56,638	17,18,011	91,73,000	55,13,000
400261	CE	22-05-2004	Const of AO Building at HL Sada	15,06,577	10,61,019	42,26,000	28,61,000
400317	CE	12-05-2006	Ornamental grills for MPFH at HI-Sada	1,46,110	-	3,80,000	19,000
400331	CE	15-03-2008	Const of storage room for disel for gener -AO Bldg	2,29,147	1,46,094	5,30,000	3,99,000
500055	CE	31-03-1998	Improvement to area around A.O. Building	17,34,257	9,79,417	66,75,000	30,29,000
500057	CE	15-05-1998	Landscaping for A.O bldg. in the open area	2,36,506	45,892	9,10,000	4,13,000
500058	CE	16-12-1998	Land scaping for new A.O bldg.	31,42,941	7,51,696	1,20,97,000	54,89,000



Asset	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
500060	CE	27-03-1998	drive way and develop work in AO Bldg at HI	14,32,063	-	55,12,000	2,76,000
500062	CE	21-05-1999	Extension of compound wall of New A.O	2,44,448	92,070	8,49,000	4,05,000
500066	CE	04-08-1998	Kotha stones coping for slopping parapet AO Bldg.	27,499	-	1,06,000	5,000
500067	CME	19-08-1998	Const room for EPBAX in ground floor in AO bldg.	2,32,890	1,37,269	8,96,000	4,07,000
500070	CE	18-03-2000	throughfare adjoining to AO Bldg.& footpath at HI.	10,40,385	-	34,62,000	1,73,000
500079	CE	26-12-2000	Landscaping around Fire Station at AO. Build HI.	4,03,067	1,64,454	13,41,000	6,72,000
500080	CE	30-01-1999	Construction of outer security wall.	28,31,018	10,27,208	98,32,000	46,95,000
500082	CE	07-06-1998	Const of wall around Adm. Office at Headland	46,000	15,664	1,77,000	80,000
500104	CE	10-05-2008	chain link fencing above southern wall at MP/TH/HI	3,22,253	-	7,46,000	37,000
TOTAL				10,89,27,546	5,69,88,447	42,13,22,000	21,78,97,000



Annexure – 3: Valuation of Berth No 2 to 5:

Asset	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
710024	CE	01-10-1978	Barge Berth No. 2 to 5	2,59,63,275	-	35,07,64,000	1,75,38,000
500090	CE	03-09-2000	Restorative repairs to Barge berth no. 2 to 5	72,58,025	42,89,603	2,41,52,000	1,21,06,000
TOTAL				3,32,21,300	42,89,603	37,49,16,000	2,96,44,000

Annexure – 4: Valuation of Old AO Building, MRH:

Asset	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
400023	CE	01.04.1967	old AO building, MRH	3,58,850	13,677	48,48,000	2,42,000
400024	CE	01.04.1967	old AO building, MRH	4,58,202	17,464	61,90,000	3,09,000
400188	CE	31.03.1975	Office Bldg.including alteration etc old A.O. bldg	7,56,833	49,942	1,02,25,000	12,88,000
TOTAL				15,73,885	81,083	2,12,63,000	18,39,000

Annexure – 5: Valuation of Signal Station at MRH:

Asset	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
400297	CE	30.09.1983	Signal Station at MRH	6,44,905	1,97,035	75,11,000	20,88,000
400298	CE	16.08.1986	Signal Station at Headland - Modification	1,04,209	-	10,06,000	50,000
TOTAL				7,49,113	1,97,035	85,17,000	21,38,000



Annexure – 6: Valuation of 100 bedded Hospital:

Asset	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
770033	CME	01-04-2004	Communication system for 100 bedded hospital	9,19,383	-	25,79,000	1,29,000
400264	CE	15-04-2004	Const of compound wall and gate office for hospital	20,18,036	10,92,977	56,61,000	33,75,000
400267	CE	31-07-2004	Arbitration - Construction of 100 Bedded	1,25,03,731	87,82,264	19,10,27,000	12,93,25,000
400266	CE	31-07-2004	Pump foundation for water tank for hospital at hl	23,565	-	66,000	3,000
400267	CE	31-07-2004	Const of a hospital at hl - civil works	6,80,94,923	4,80,03,180	19,10,27,000	12,93,25,000
400268	CE	31-07-2004	Interior work of 100 bedded hospital at headland	37,51,513	26,44,614	1,05,24,000	71,25,000
400269	CE	31-07-2004	const of 100m3 sewage treat plant for hospital-HL	13,79,000	-	38,69,000	1,93,000
760006	CME	31-07-2004	Elec works of 100 bedded hospital at headland	52,21,415	-	1,46,48,000	7,32,000
760008	CE	31-07-2004	Fire fighting work of hospital at headland	16,00,161	-	41,20,000	2,06,000
770036	CME	31-07-2004	Power supply for hospital sub-station Govt.	13,87,070	-	35,70,000	1,78,000
780088	CE	31-07-2004	Supply of Signages for hospital at HL	75,960	-	2,13,000	11,000
780089	Medical	31-07-2004	Inst. of Medical gases for hospital at HL	20,64,756	-	57,92,000	2,90,000
780090	CME	31-07-2004	Modification to Radiology dept. of hospital at HL	1,20,050	57,972	3,37,000	17,000
780091	CE	31-07-2004	HVAC work for 100 bedded hospital at headland	23,39,912	-	65,64,000	3,28,000
780092	CME	31-07-2004	Providing lift for hospital hospital at HL	12,11,000	-	33,97,000	1,70,000
400316	CE	07-04-2006	100 bedded hospital (Refer Note Below)	1,73,66,824	1,25,43,433	47,18,77,000	27,46,32,000
780121	CME	12-04-2006	HV AC system for hospital	29,90,049	-	77,69,000	3,88,000
780120	Medical	15-04-2006	Medical glasses and manifold system for hospital	21,52,727	-	55,94,000	2,80,000
400310	CE	18-05-2006	Modification to radiology dept. of hospital HL	2,77,365	2,04,462	7,21,000	5,16,000
400325	CE	01-08-2006	Const of shed for diesel generator set at Hospital	2,86,237	1,70,390	7,44,000	4,79,000
400322	CE	25-11-2006	partition& other civil work for 100 bedded hospital	19,60,738	14,64,999	50,95,000	36,43,000
400270	CE	31-07-2004	Roads and retaining wall for hospital at hl	51,61,892	28,16,227	1,44,81,000	86,34,000
TOTAL				13,29,06,307	7,77,80,518	94,96,75,000	55,99,79,000



Note:

- d) For the purpose of valuation of 100 bedded hospital, we have ascertained the Built-Up Area based on the Layout plan as provided by the Mormugao Port Authority. Based on the Area of the same we have ascertained the Current Replacement Cost considering the Current Construction Rate as published by Central Public Works Department (CPWD) Guidelines.
- e) We have ascertained the Depreciation taken into consideration the followings:
- Useful Life has been considered as per the Schedule of Estimated Useful Life of various assets of Major Ports.
 - Actual Utilized Period has been considered based on the “Date of Capitalization” as reflected in the FAR as on 31.01.2022
- f) To arrive at the Estimated Fair Market Value (Depreciated Replacement Cost) of the Assets, we have eliminated the Depreciation from the Current Replacement Cost.

Floor	Area in Sq. Ft as per Layout	Current Replacement Cost	Estimated Fair Value
Lower Basement	5,034	47,18,77,000	27,46,32,000
Mezzanine	49,985		
1st Floor	50,948		
Terrace	51,325		
Total	1,57,292	47,18,77,000	27,46,32,000



Annexure – 7: Valuation of Railway Network:

Asset	Dept	Capitalized on	Asset description	Gross book Value	Net Book value as on 31.01.2022	Current Replacement Cost	Estimated Fair Market Value
400369	CE	04-02-2016	Cons Signalling Bldg with Internal Electrification	63,42,980	57,09,687	76,16,000	68,92,000
600002	CE	21-08-2001	broad gauge of yard for accomodating conversion	8,18,259	-	25,94,000	1,30,000
600007	CE	31-12-1999	Modi to yard to accomm Broad Guage RLY conversion	12,81,23,971	-	10,00,00,000	50,00,000
600008	CE	31-07-2014	Augment Railway Network incl. Electrical Detector	27,44,15,665	13,65,86,026	20,00,00,000	17,78,33,000
600009	CE	06-01-2019	Ful Rake Handling Railway line wth Paving 30m wide	15,39,24,145	12,22,84,184	10,50,00,000	10,16,75,000
600010	CE	16-04-2018	Ful Rake Handling Railway line-electrical work	28,22,046	21,00,858	30,30,000	28,86,000
600011	CE	22-07-2019	Signalling & Telecommunicat to the Railway Network	14,79,71,672	12,24,87,661	10,50,00,000	10,16,75,000
600012	CE	25-09-2019	Extension of Railwy Line No.8 at MPT	93,57,448	78,71,746	1,02,64,000	99,39,000
TOTAL				72,37,76,186	39,70,40,162	53,35,04,000	40,60,30,000



Valuation of Capital Dredging:

- a) Dredging is the operation of removing material from one part of the water environment and relocating it to another. The excavation is undertaken by a specialist floating plant, known as a dredger. Dredging is carried out in many different locations and for many different purposes, but the main objectives are usually to recover material that has some value or use, or to create a greater depth of water.
- b) The amount capitalized in the Financial Statements is the cost of initial dredging which is of revenue nature but capitalized as per the standard accounting practices. However, no physical asset nor virtual asset is created. This asset can be recognized as Intangible asset.
- c) However, IND-AS 38 requires an entity to recognize an intangible asset, when purchased or self - created if, and only if: it is probable that the future economic benefits that are attributable to the asset will flow to the entity; and the cost of the asset can be measured reliably. If an intangible item does not meet both the definition of and the criteria for recognition as an intangible asset, IND-AS 38 requires the expenditure on this item to be recognized as an Expense when it is incurred. Without dredging a port cannot function and therefore, expenses incurred as initial dredging has been capitalized in the books.

Considering the above-mentioned factors, we have considered the WDV as on 31.01.2022 as the Estimated Fair Market Value.



Pictures Enclosed



Hospital Building:







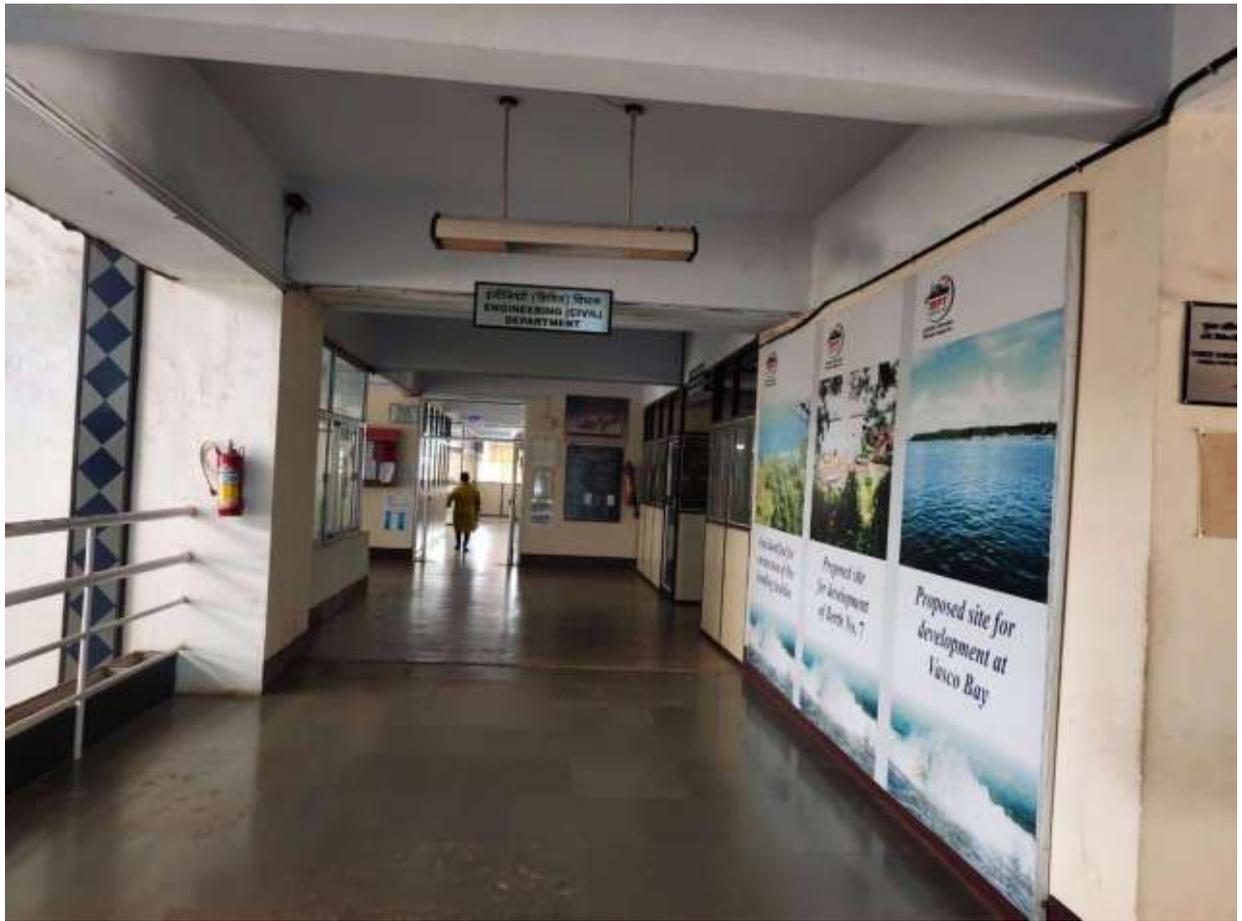
Cruise Terminal:





New AO Building:





Old AO Building:





Port User Building:



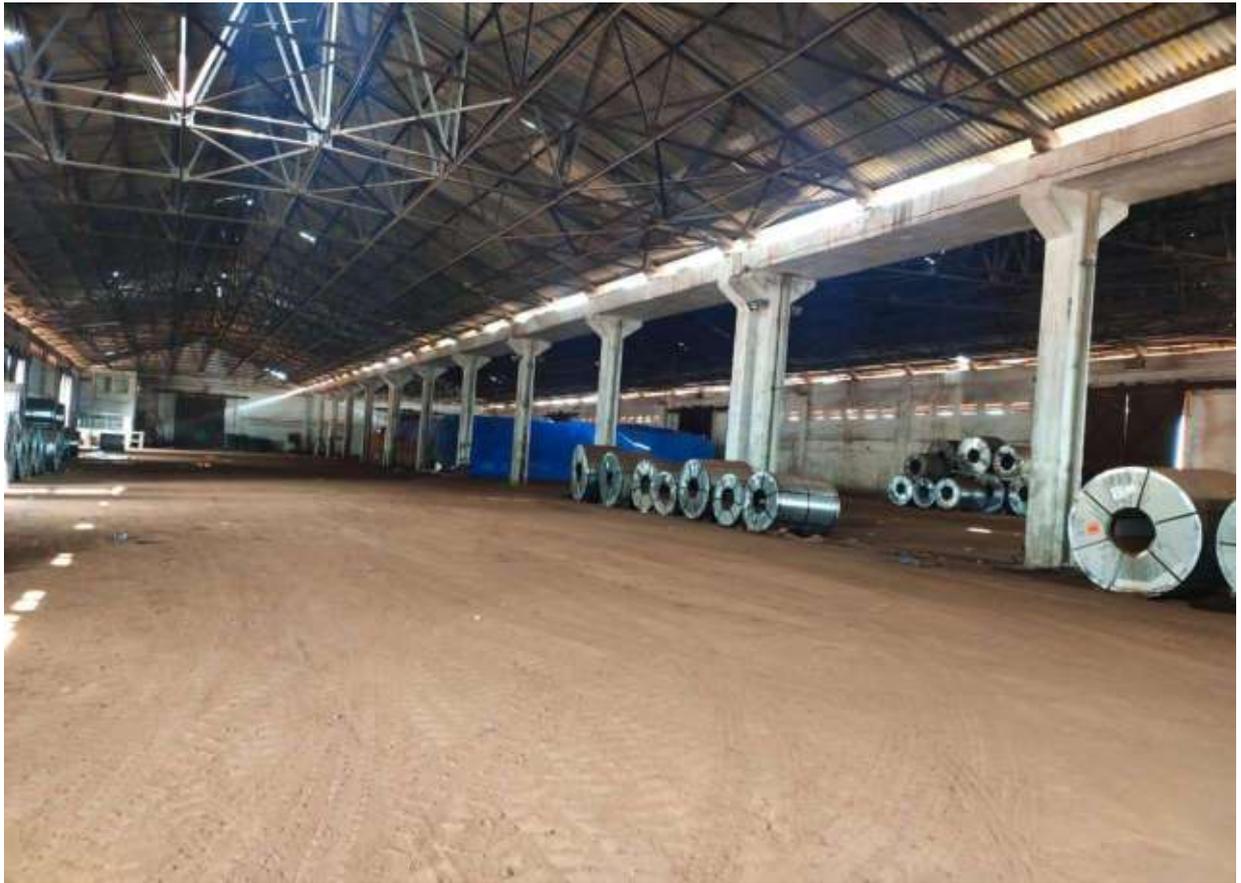
Signalling Building:



Site Admin Building:



Site Admin Building:





Non-Cargo Birth (Berth – 4):

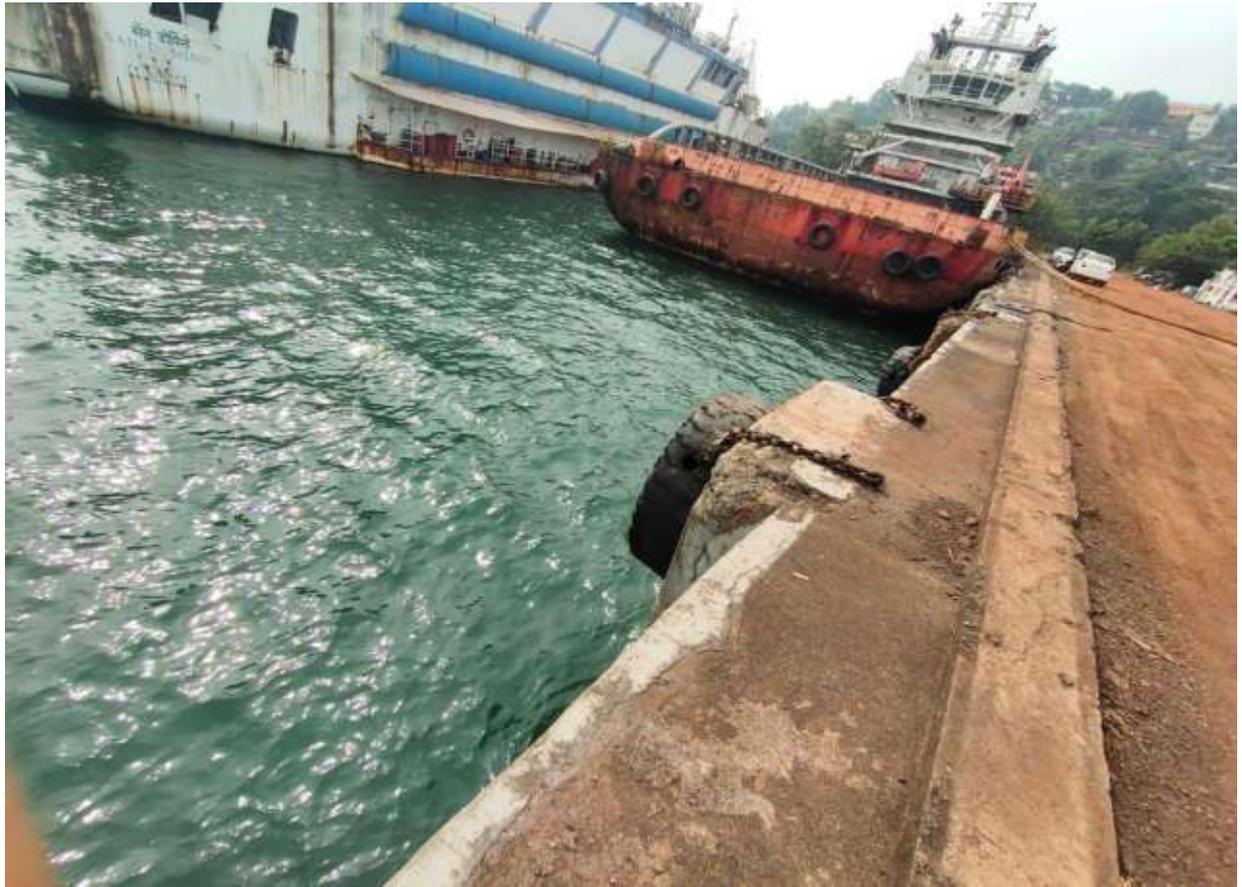


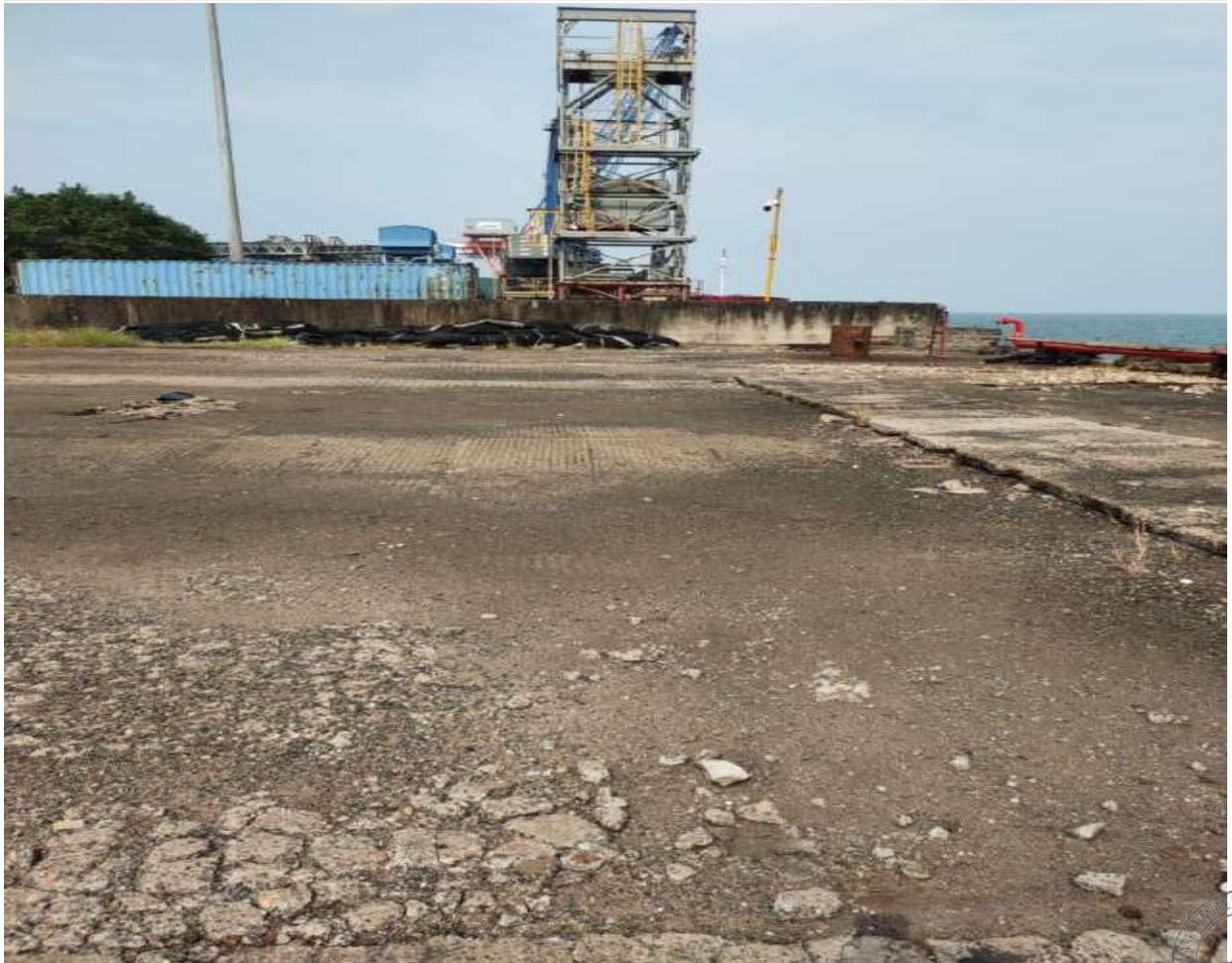


General Cargo Berth (Berth – 5):

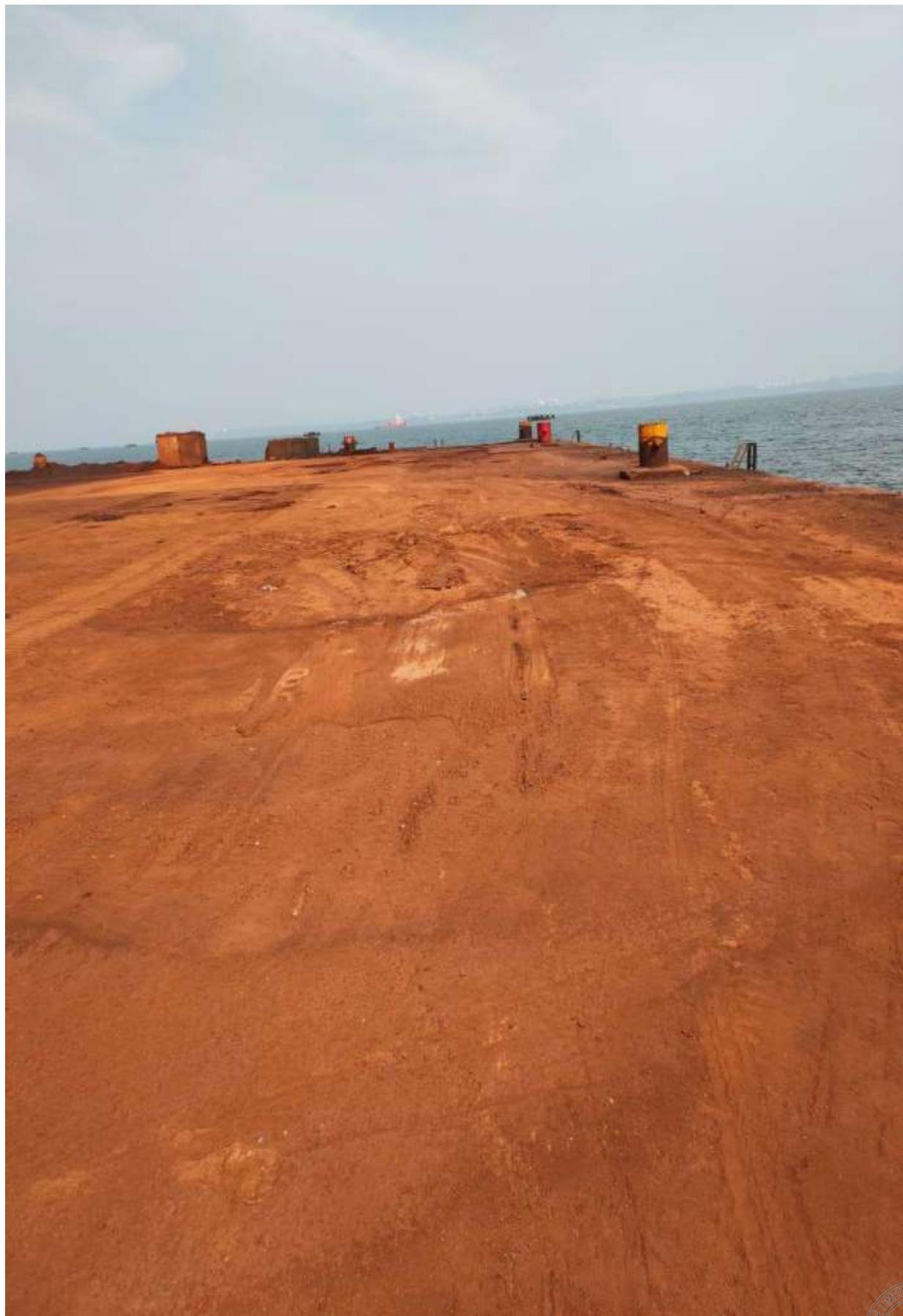


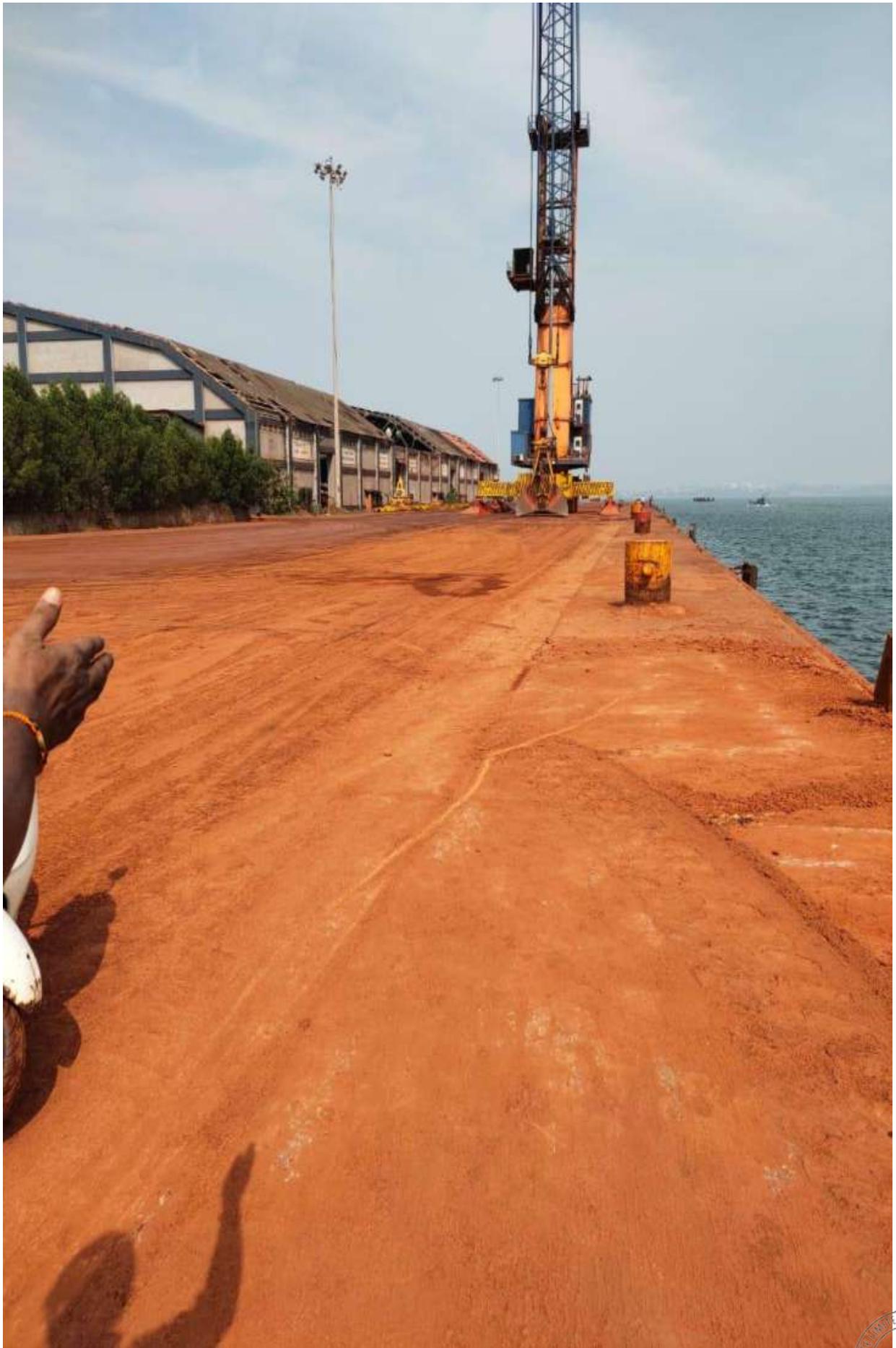
Oil Birth (Berth – 8):





General Cargo Berth (Berth – 10 & 11):





Breakwater Mole:

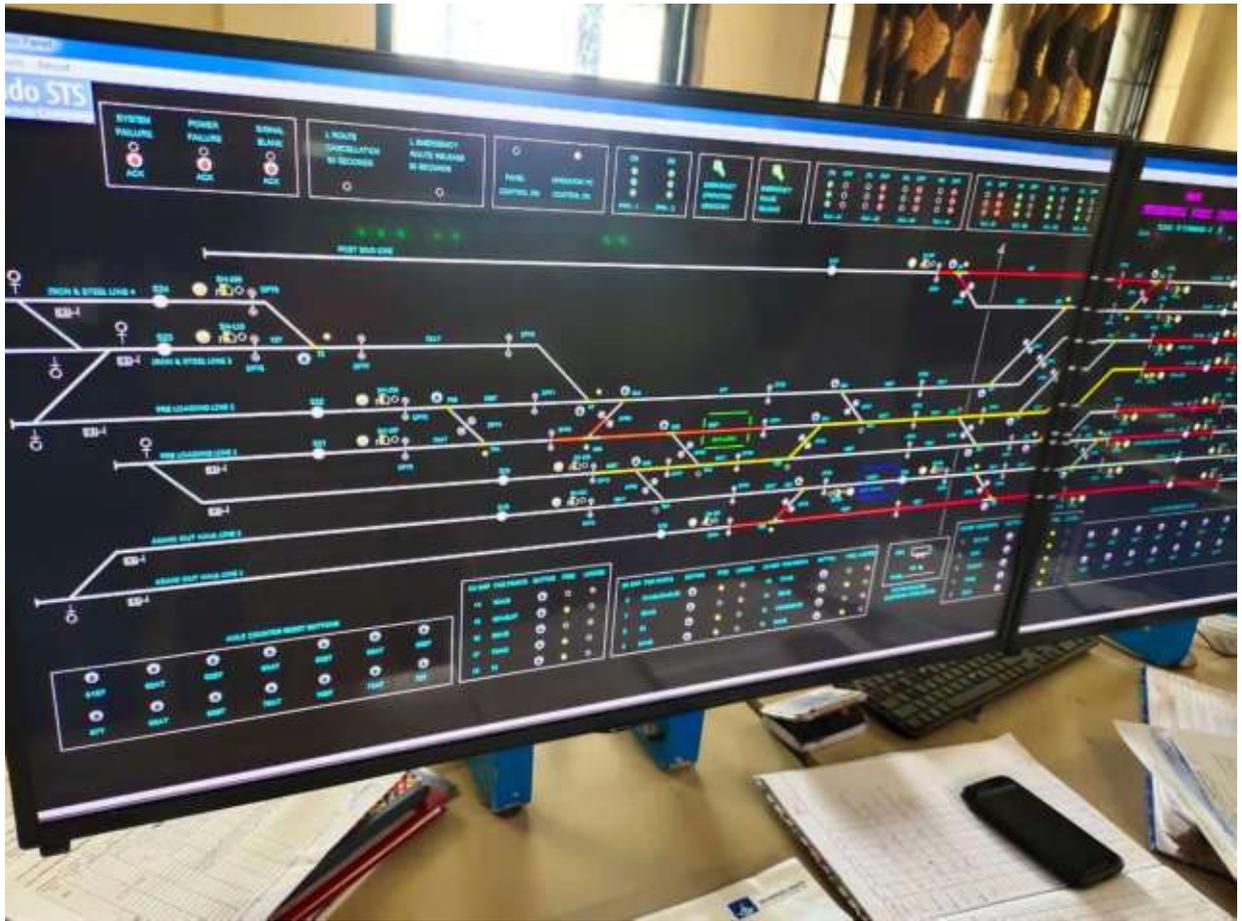




Railway Infra:







Load Distribution equipment:



Power Supply – Birth 10(320 KVA):



Sub - Station:







Transformer:





Dolphin & Buoy:





Lighthouse:



Pilot Launches - Pulivasal:





Pilot Launches - Shingle:





Cranes:









Firefighting Equipment:







*Assumptions, Limiting
Conditions & Important
Notice cum Disclaimer*



- This report is only to be used in its entirety, and for the purpose stated in the report. No third parties should rely on the information or data contained in this report without the advice of their lawyer, attorney or accountant. We acknowledge that we have no present or contemplated financial interest in the Company. Our fees for this valuation are based upon our normal billing rates, and not contingent upon the results or the value of the business or in any other manner.
- We have no responsibility to modify this report for events and circumstances occurring subsequent to the date of this report. We have, however, used conceptually sound and generally accepted methods, principles and procedures of valuation in determining the value estimate included in this report.
- The valuation analyst, by reason of performing this valuation and preparing this report, is not to be required to give expert testimony nor to be in attendance in court or at any government hearing with reference to the matters contained herein, unless prior arrangements have been made with an analyst regarding such additional engagement and which, the analyst shall be at a liberty to accept or decline.
- Any matters related to legal title and ownership are outside the purview and scope of this valuation exercise. Further, no legal advice regarding the title and ownership of the subject property has been obtained while conducting this valuation exercise. Valuation may be significantly influenced by adverse legal, title or ownership, encumbrance issues.
- For the present valuation exercise, we have also relied upon information available in the public domain. However, the accuracy and timeliness of the same has not been independently verified by us.
- Provision of valuation recommendations and considerations of the issues described herein are areas of our regular corporate advisory practice. The services do not represent accounting, assurance, financial due diligence review, consulting, transfer pricing or domestic/international tax-related services that may otherwise be provided by us.
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- This Report and opinions contained herein have been prepared by us, inter alia, on the basis of information and documents available in the public domain, information provided by the company, data available on the company website.
- We have not carried out any independent verification for the accuracy or truthfulness or completeness of the same and hence, no representation or warranty, express or implied is made that it is accurate, authentic, fair, correct or complete. We do not accept any responsibility or



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- This Report has been prepared for the specific purpose as mentioned in the Report, and does not constitute any recommendation, and should not be construed as an offer to sell or the solicitation of an offer to buy, purchase or subscribe to any securities mentioned therein, and neither this Report nor anything contained herein shall form the basis of or be relied upon in connection with any contract or commitment whatsoever, apart from the specific purpose as mentioned above. It may be noted however, that nothing in these materials is intended to be construed as legal, accounting, technical or tax advice.

- This Report constitutes an opinion expressed by us and each party concerned has to draw its own conclusions on making independent enquiries and verifications and we should not be held liable for any financial loss incurred by anyone based on this report. Neither we nor our affiliates, nor its directors, employees, agents or representatives shall be liable for any damages whether direct or indirect, incidental, special or consequential including lost revenue or lost profits that may arise from or in connection with the use of this Report. Further, by accepting a copy this Report, the recipient accepts the terms of this Notice cum Disclaimer, which forms an integral part of this Report and the recipient shall be deemed to have agreed to indemnify us against any claims that may be raised as a result of or in connection with the data and opinions presented in this Report.

- The delivery of this Report at any time does not imply that the information in it is correct as of any time after the date set out on the cover page hereof, or that there has been no change in the status of the subject or anyone else since that date. Analysis including the Valuation analysis and results under this Report are specific to the purpose of valuation under this Report and is as on a particular date. It may not be valid for any other purpose or as at any other date. Also, it may not be valid if done on behalf of any other entity. We, however, have no obligation to update this Report for events, trends or transactions relating to the Company or the market/economy in general and occurring subsequent to the date of this Report.

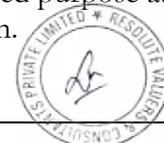
- We are not responsible for arithmetical inaccuracies/logical inconsistencies of any financial model or business plan or other information / data provided by the Company and used in connection with this Report. Also, we have been given to understand that it has not omitted any relevant and material factors and that it has checked out relevance or materiality of any specific information to the present exercise with us in case of any doubt. We assume no responsibility for any errors in the information furnished and their impact on the present exercise.

- There will usually be differences between estimated and actual results because events and circumstances may not occur as expected, and those differences may be material. Under such circumstances, no assurance can be provided that the assumptions or data upon which any estimates have been based are accurate or whether these estimates will actually materialize. All assumptions and commercial inputs with regard to financial projections have been obtained and in certain cases such inputs/assumptions have been modified as per the updates provided by them. We have not carried out any due diligence independently in verifying the accuracy or veracity of data provided by the Company. Therefore, financial projections and ratios (if any) presented in this Report are forecast on the basis of these given information. Neither we nor any of its associates, nor any of their respective directors, employees or advisors or controlling persons make any expressed or implied representation or warranty and no responsibility or liability whether direct or indirect, express or implied, contractual, tortuous, statutory or otherwise, is accepted by any of them with respect to the accuracy, completeness or reasonableness of the facts, opinions, estimates, forecasts, or other information set forth in this Report or the underlying assumptions on which they are based or the accuracy of any computer



model used or for any errors, omissions or misstatements or for any loss /damage be it tangible or intangible, howsoever arising, from the use of this Report and nothing contained herein is, or shall be relied upon as a promise or representation regarding the historic or current position.

- This Report has not been approved and will or may not be reviewed or approved by any statutory or regulatory authority in India or by any Stock Exchange in India. While due care and prudence has been exercised to incorporate all the necessary and material important information required to carry out the present engagement, we wish to state that this Report may not be all inclusive and may not contain all the information that the recipient may consider material. The distribution / taking / sending / dispatch / transmission of this document in certain foreign jurisdictions may be restricted by law, and persons into whose possession this document comes should inform themselves about, and observe, any such restrictions.
- This Report is divided into sections & sub-sections only for the purpose of reading convenience. Any partial reading of this Report may lead to inferences, which may be at divergence with the conclusions and opinions based on the entirety of this Report. Neither this Report, nor the information contained herein, may be reproduced or passed-on to any person or used for any purpose other than stated above.
- We are not responsible for authentication of the Ownership of the properties valued by us.
- Public information estimates and industry and statistical information contained in this report have been obtained from sources considered to be reliable. However, we independently did not verify such information and make no representation as to the accuracy or completeness of such information obtained from or provided by such sources.
- Possession of this report, or a copy thereof, does not carry with it the right of publication of all or part of it nor may it be used for any purpose by anyone other than those enumerated in this report without the written consent of us. This report and the conclusion of value arrived at herein are for the exclusive use of our client for the sole and specific purposes as noted herein.
- Our valuation report is confidential to the addressees and should be used only for the purpose as required by the relevant regulations. It should not be quoted from or used by any other party without our prior written consent. No other party is entitled to rely on our report for any purpose whatsoever.
- Valuation is an economic concept and various valuation approaches provide only an estimate of value based on the assumptions involved. It is pertinent to note that valuation, being a highly subjective exercise dependent on assumptions, is a matter of individual perception, and hence may vary from valuer to valuer.
- Financial information of the subject company is included solely to assist in the development of a value conclusion presented in this report and should not be used to obtain credit or for other purpose. Because of the limited purpose of the information presented, it may be incomplete and contain departures from generally accepted accounting principles. We have not audited, reviewed or compiled this information and express no assurance on it.
- We have not carried out any verification and certification and attestation of the financial information provided to us and we assume no responsibility for their accuracy, though we have reviewed the basis of preparation of the same and cross checked with the various statutory records in a broad manner.
- The conclusion of value arrived at herein is valid only for the stated purpose as of the date of the valuation and may not be used out of the context presented herein.



- The valuation contemplates facts and conditions existing as of the valuation date. Events and conditions occurring after that date have not been considered, and we have no obligation to update our report for such events and conditions. We have not any present or contemplated future interest in Corporate Debtor, any personal interest with respect to the parties involved, or any other interest that might prevent us from performing an unbiased valuation. Our compensation is not contingent on any action or event resulting from the analyses, opinions, or conclusions in, or the use of, this report.





मुरगांव पत्तन प्राधिकरण

(आईएसओ 9001:2015 प्रमाणित तथा आईएसपीएस संहिता अनुपालक पत्तन)

MORMUGAO PORT AUTHORITY

(AN ISO 9001:2015 CERTIFIED & ISPS CODE COMPLIANT PORT)



वर्ष 2024-25 के लिए वार्षिक लेखा तथा लेखा परिक्षा रिपोर्ट में निहित लेखा परीक्षा टिका-टिप्पणियों पर की गई कार्रवाई टिप्पणियाँ।

ANNUAL ACCOUNT AND AUDIT REPORT THEREON FOR THE YEAR 2024-25 WITH ACTION TAKEN NOTES ON AUDIT OBSERVATIONS CONTAINED IN THE REPORT

वर्ष 2024-25 के लिए
वार्षिक लेखा और उसकी लेखापरीक्षा
रिपोर्ट तथा रिपोर्ट में निहित लेखापरीक्षा अभिमतों
पर की गई टिप्पणियां



**ANNUAL ACCOUNTS
AND
AUDIT REPORT
THEREON FOR THE YEAR 2024-25
WITH
ACTION TAKEN NOTES ON AUDIT
OBSERVATIONS CONTAINED
IN THE REPORT**

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दिनांक 31 मार्च, 2025 तक का तुलनपत्र

BALANCE SHEET AS ON 31ST MARCH, 2025

31 मार्च 2024 तक		विवरण PARTICULARS	31 मार्च 2025 तक	
As on 31 st March, 2024			As on 31 st March, 2025	
₹	₹		₹	₹
		निधियों का स्रोत		
		I. SOURCES OF FUNDS		
		प्रारक्षित तथा अधिशेष (अनुसूची -I)		
		1. RESERVES AND SURPLUS (SCHEDULE-I)		
	4,89,94,02,240	a) i) पूंजी प्रारक्षित CAPITAL RESERVE	4,89,94,02,240	
	5,26,13,768	पूंजी परिसंपत्ति प्रतिस्थापन प्रारक्षित		
	92,85,45,891	ii) Capital Assets Replacement Reserve	5,26,13,768	
		स्थायी परिसंपत्ति के लिए प्राप्त अनुदान		
		iii) Grants Received for Fixed Assets	93,67,55,470	
		एमपीआरसीएल में निवेश के लिए प्राप्त अनुदान		
8,30,79,61,899	2,42,74,00,000	iv) Grants Received for investment in MPRCL	2,37,75,00,000	8,26,62,71,478
		b) राजस्व प्रारक्षित REVENUE RESERVES		
		सामान्य प्रारक्षित निधि		
	—	i. General Reserve Fund	—	
	21,30,43,022	सामान्य बीमा निधि		
	15,00,000	ii. General Insurance Fund	22,98,09,508	
		कर्मचारी कल्याण निधि		
		iii. Employees' Welfare Fund	15,00,000	
		निलंब निधि		
		iv. Escrow Fund	—	
		ईएल नकदीकरण निधि		
	62,74,94,674	v. EL Encashment Fund	68,24,17,802	
84,20,37,696	—	सीएसआर निधि		
		vi. CSR Fund	—	91,37,27,310
		c) सांविधिक प्रारक्षित STATUTORY RESERVES		
		पूंजी परिसंपत्तियों के प्रतिस्थापन, पुनर्वास और		
		आधुनिकीकरण के लिए निधि		
		i. Fund for Replacement, Rehabilitation and		
		Modernisation of Capital Assets		
		विकास, ऋणों की पुनः अदायगी और अनुषंगिकताओं		
		के लिए निधि		
		ii. Fund for Development, Repayment of Loans		
		and Contingencies		
		2. ऋण निधि LOAN FUNDS		
		a. असुरक्षित ऋण UNSECURED LOANS		
		पत्तनों से ऋण		
		i. Loans from Ports		
9,14,99,99,595	कुल TOTAL	निधियों का स्रोत SOURCES OF FUNDS	कुल TOTAL	9,17,99,98,788

दिनांक 31 मार्च, 2025 तक का तुलनपत्र
BALANCE SHEET AS ON 31ST MARCH, 2025

31 मार्च 2024 तक		विवरण PARTICULARS	31 मार्च 2025 तक	
As on 31 st March, 2024			As on 31 st March, 2025	
₹	₹		₹	₹
4,86,61,10,359	7,59,46,52,091	निधियों का अनुप्रयोग II. APPLICATION OF FUNDS स्थायी / पूंजी परिसम्पत्तियां (अनुसूची -2) 1. FIXED / CAPITAL ASSETS (SCHEDULE -2) सकल ब्लॉक Gross Block	7,79,55,10,527	5,27,70,42,090
	3,70,28,07,390	घटाइए : अवमूल्यन प्रावधान Less: Depreciation provision	3,88,44,41,189	
	3,89,18,44,701 99,29,57,536	जोड़ : चालू पूंजी कार्य Add: Capital Work in Progress	3,91,10,69,338 1,38,46,64,630	
	4,88,48,02,237 1,86,91,878	घटाइए : परिसम्पत्तियों की हानि के लिए प्रावधान Less: Provision for Impairment on Assets निवेश (अनुसूची - 3) 2. INVESTMENTS (SCHEDULE - 3) सांविधिक निधि a) Statutory Fund	5,29,57,33,968 1,86,91,878	
—	—	a) Statutory Fund	—	—
2,18,75,00,399	—	b) General Fund	2,59,96,72,147	—
—	—	c) General Insurance Fund	—	—
—	—	d) Escrow Fund	—	—
24,51,08,838	—	e) EL Encashment Fund	26,39,74,391	—
2,43,41,09,237	15,00,000	f) Employee Welfare Fund	15,00,000	2,86,51,46,538
5,06,02,05,968	—	आस्थगित कर परिसम्पत्तियां 3. DEFERRED TAX ASSET	—	5,78,07,64,966
—	—	चालू परिसम्पत्तियां, ऋण तथा अग्रिम (अनुसूची - 4) 4. CURRENT ASSETS, LOANS AND ADVANCES (SCHEDULE -4) चालू परिसम्पत्तियां a. Current Assets निवेशों पर प्रोदभूत ब्याज ii) Interest Accrued on Investments सांविधिक निधि (आरआरएमसीए और डीआरएलसी) a) Statutory Fund (RRMCA & DRLC)	—	—
—	26,28,264	b) General Fund	1,35,95,338	—
—	—	c) General Insurance Fund	—	—
—	—	d) Escrow Fund	—	—
—	—	e) EL Encashment Fund	—	—
26,28,264	—	f) Employee Welfare Fund	—	1,35,95,338
—	—	सम्पत्ति सूची ii) Inventories इति शेष CI. balance	1,54,65,346	—
2,17,62,159	7,25,963	घटाइए : धीमी/अचल सम्पत्तियों के लिए प्रावधान Less : Provision for slow/non moving inventories	7,25,963	1,47,39,383

दिनांक 31 मार्च, 2025 तक का तुलनपत्र
BALANCE SHEET AS ON 31ST MARCH, 2025

31 मार्च 2024 तक		विवरण PARTICULARS	31 मार्च 2025 तक	
As on 31 st March, 2024			As on 31 st March, 2025	
₹	₹		₹	₹
56,55,26,364	1,17,35,24,453 60,79,98,089	फुटकर देनदारी iii) Sundry Debtors इति शेष Cl. balance घटाइए : संदिग्ध ऋणों के लिए प्रावधान Less : Provision for doubtful debts नकद तथा बैंक शेष iv) Cash & Bank Balances सांविधिक निधि (आरआरएमसीए और डीआरएलसी) a) Statutory Fund (RRMCA & DRLC) सामान्य निधि b) General Fund सामान्य बीमा निधि c) General Insurance Fund निलंब लेखा d) Escrow Account ऋण, अग्रिम तथा नामे शेष b. Loans, Advances & Debit Balances	1,16,09,14,552 68,39,96,909	47,69,17,643
1,59,10,82,183	— 1,37,80,39,161 21,30,43,022		— 1,69,07,35,644 22,98,09,508	1,92,05,45,152
1,57,19,87,675	—		—	1,42,90,85,109
3,75,29,86,645		कुल चालू परिसम्पत्तियां TOTAL CURRENT ASSETS		3,85,48,82,625
		घटाइए : चालू देयताएं तथा प्रावधान LESS: CURRENT LIABILITIES AND PROVISIONS		
		चालू देयताएं i) CURRENT LIABILITIES विविध लेनदारी और जमा शेष a) Miscellaneous creditors and credit balances. पूंजी व्यय के मददे देयता b) Liability towards Capital Expenses अन्य c) Others व्यापारियों, ठेकेदारों और अन्यो से जमा d) Deposits from Merchants, Contractors & Others	17,91,55,24,636	18,33,66,19,198
15,73,60,78,552	15,26,19,84,304 — 6,65,96,398 40,74,97,850		— 2,03,33,850 40,07,60,712	
		प्रावधान ii) PROVISIONS वेतन संशोधन a) Wage Revision उत्पादकता सम्बद्ध बोनस b) Productivity Linked Bonus आय कर c) Income tax	78,46,81,800 4,13,85,160	82,60,66,960
49,41,92,860	—		—	82,60,66,960
16,23,02,71,412		कुल चालू देयताएं TOTAL CURRENT LIABILITIES		19,16,26,86,158
(12,47,72,84,767)		निवल चालू परिसम्पत्तियां NET CURRENT ASSETS		(15,30,78,03,533)
9,26,68,58,799		लाभ तथा हानि लेखा का शेष BALANCE OF PROFIT AND LOSS ACCOUNT		10,56,48,48,727
9,14,99,99,595	कुल TOTAL	निधि का अनुप्रयोग APPLICATION OF FUNDS	कुल TOTAL	9,17,99,98,788

तारीख : 23 मई 2025
Date : 23rd May, 2025
स्थान : हेडलैण्ड सडा, मुरगांव गोवा
Place : Headland-Sada, Mormugao-Goa.

हस्ता /-
Sd/-
(अनंत वी.पी. चोडणेकर)
(ANANT V.P. CHODNEKAR)
वित्तीय सलाहकार व मुख्य लेखा अधिकारी
Financial Advisor & Chief Accounts Officer

हस्ता /-
Sd/-
(डॉ. एन. विनोदकुमार)
(Dr. N. VINODKUMAR)
अध्यक्ष
Chairperson

दिनांक 31 मार्च, 2025 के लिए लाभ तथा हानि लेखा
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	अनुसूची SCHEDULE	चालू वर्ष CURRENT YEAR 2024-25 ₹	पिछला वर्ष PREVIOUS YEAR 2023-24 ₹
आय INCOME			
नौभार संभलाई और भंडारण प्रभार CARGO HANDLING & STORAGE CHARGES	5	1,69,54,37,566	1,69,42,82,298
पत्तन और गोदी प्रभार (पायलट कार्य शुल्क सहित) PORT & DOCK CHARGES (INCLUDING PILOTAGE FEES)	6	2,29,42,85,510	2,34,35,58,566
रेल अर्जन RAILWAY EARNINGS	7	1,10,25,98,337	1,27,48,17,495
संपदा किराए ESTATE RENTALS	8	33,74,19,251	35,25,92,082
कुल परिचालन आय / TOTAL OPERATING INCOME - (I)		5,42,97,40,664	5,66,52,50,441
घटाइए: व्यय			
LESS : EXPENDITURE			
नौभार संभलाई और भंडारण CARGO HANDLING & STORAGE	9	89,66,21,803	92,30,42,963
नौवहन के लिए पत्तन और गोदी सुविधाएं (पायलट कार्य शुल्क सहित) PORT & DOCK FACILITIES FOR SHIPPING (INCLUDING PILOTAGE)	10	1,03,14,45,258	94,23,77,544
रेल कामकाज RAILWAY WORKING	11	25,04,63,767	36,38,43,215
किराए योग्य भूमि और इमारतें RENTABLE LANDS & BUILDINGS	12	10,89,34,977	10,88,67,712
		2,28,74,65,805	2,33,81,31,434
जोड: ADD:			
प्रबंध और सामान्य प्रशासन MANAGEMENT & GENERAL ADMINISTRATION	13	73,45,82,477	66,81,24,121
कुल परिचालन व्यय / TOTAL OPERATING EXPENDITURE - (II)		3,02,20,48,282	3,00,62,55,555
परिचालन अधिशेष / OPERATING SURPLUS (I-II)		2,40,76,92,382	2,65,89,94,886
जोड: ADD:			
वित्त और विविध आय FINANCE & MISCELLANEOUS INCOME	14	20,18,66,694	19,34,96,803
		2,60,95,59,076	2,85,24,91,689
घटाइए: LESS:			
वित्त और विविध व्यय FINANCE & MISCELLANEOUS EXPENDITURE	15	2,90,09,67,552	2,99,07,73,895
असाधारण मदें तथा कर से पहले निवल लाभ/(हानि) NET PROFIT / (LOSS) BEFORE EXTRA ORDINARY ITEM AND TAX		(29,14,08,476)	(13,82,82,206)

* कोष्ठक में दिए गए आंकड़े हानि/घाटे को दर्शाते हैं।

* Figures in bracket indicates loss/deficit

दिनांक 31 मार्च, 2025 के लिए लाभ तथा हानि लेखा
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	चालू वर्ष CURRENT YEAR 2024-25 ₹	पिछला वर्ष PREVIOUS YEAR 2023-24 ₹
असाधारण मद तथा कर से पहले निवल लाभ/(हानि) NET PROFIT / (LOSS) BEFORE EXTRA ORDINARY ITEM AND TAX	(29,14,08,476)	(13,82,82,206)
जोड़ : असाधारण लाभ Add : Extra Ordinary Gain	—	5,77,92,413
घटाइएँ : असाधारण हानि Less : Extra Ordinary Loss	1,72,71,40,449	—
असाधारण मद के बाद तथा कर से पहले निवल लाभ/(हानि) NET PROFIT / (LOSS) AFTER EXTRA ORDINARY ITEMS AND BEFORE TAX	(2,01,85,48,925)	(8,04,89,793)
घटाइएँ : कर के लिए प्रावधान Less : Provision for Tax	—	—
घटाइएँ : आस्थगित कर नामे Less : Deferred tax Debits	—	—
जोड़ : आस्थगित कर जमा Add : Deferred tax Credits	72,05,58,998	1,37,41,445
कर के बाद निवल लाभ/(हानि) NET PROFIT / (LOSS) AFTER TAX	(1,29,79,89,927)	(6,67,48,348)
जोड़ : कल्याण व्यय में निवल अधिशेष निकालने के लिए प्रभारित व्यय को अंशतः / पूर्णतः पूरा करने के लिए प्रारक्षित से निकाली गई रकम जिसे कर्मचारी कल्याण निधि से पूरा किया जाना है। Add : Amount withdrawn from Reserve to meet partially/fully the expenditure charged, to Welfare Expenses to arrive at Net Surplus to be met from the Employees Welfare Fund.	11,33,588	13,52,769
विनियोजन के लिए उपलब्ध अधिशेष Surplus available for appropriation:	(1,29,68,56,339)	(6,53,95,579)
घटाइएँ/LESS विनियोजन, अंतरण और प्रारक्षित आदि Appropriation, transfer & reserve etc.		
(i) कर्मचारी कल्याण निधि/ Employees Welfare Fund	11,33,588	13,52,769
(ii) बीमा निधि / Insurance Fund	—	—
(iii) पूंजी परिसम्पत्तियों के पुनर्वास, प्रतिस्थापन और आधुनिकीकरण के लिए प्रारक्षित (आरआरएमसीए) Reserve for Rehabilitation, Replacement & Modernisation of Capital Assets (RRMCA)	—	—
(iv) विकास, ऋणों की पुनःअदायगी और अनुषंगिकताओं के लिए प्रारक्षित (डीआरएलसी) Reserve for Development, Repayment of Loans and Contingencies (DRLC)	—	—
(v) पूंजी परिसम्पत्ति प्रतिस्थापन प्रारक्षित Capital Assets Replacement Reserve	—	—
(vi) निलंब निधि / Escrow Fund	—	—
	11,33,588	13,52,769
सामान्य प्रारक्षित निधि में अंतरित/ लाभ तथा हानि शेष Transferred to General Reserve Fund / Balance of P & L	(1,29,79,89,927)	(6,67,48,348)

* कोष्ठक में दिए गए आंकड़े हानि/घाटे को दर्शाते हैं।

* Figures in bracket indicates loss/deficit

तारीख : 23 मई 2025

Date : 23rd May 2025

स्थान : हेडलैण्ड सडा, मुर्गांव गोवा

Place : Headland-Sada, Mormugao-Goa.

हस्ता / -

Sd/-

(अनंत वी.पी. चोडणेकर)

(ANANT V.P. CHODNEKAR)

वित्तीय सलाहकार व मुख्य लेखा अधिकारी
Financial Advisor & Chief Accounts Officer

हस्ता / -

Sd/-

(डॉ. एन. विनोदकुमार)

(Dr. N. VINODKUMAR)

अध्यक्ष
Chairperson

31 मार्च 2025 तक भविष्य निधि का तुलनपत्र

BALANCE SHEET OF PROVIDENT FUND AS ON 31ST MARCH 2025

2023-24 ₹	देयताएं Liabilities	2024-25 ₹	2023-24 ₹	परिसम्पत्तियां Assets	2024-25 ₹
2,37,26,91,120	सा. भ. निधि अंशदाता खाता GPF Subscribers' a/c	2,35,74,83,127	2,43,25,56,860	निवेश Investment	2,43,33,94,835
—	सामान्य निधि में देय Payable to General Fund	—	(1,36,84,046)	बैंक में नकद Cash at Bank	(2,99,92,554)
8,47,52,840	ब्याज प्रारक्षित Interest Reserve	8,37,62,072	3,53,52,388	प्रोदभूत ब्याज/प्राप्य ब्याज Accrued Interest / Interest Receivable	3,53,52,388
—	भविष्य निधि निवेश पर प्रीमियम Premium on PF Investment	—	32,18,758	भविष्य निधि निवेश पर प्रीमियम Premium on PF Investment	24,90,530
2,45,74,43,960	कुल / TOTAL	2,44,12,45,199	2,45,74,43,960	कुल / TOTAL	2,44,12,45,199

31 मार्च 2025 तक सामान्य बीमा निधि का तुलनपत्र

BALANCE SHEET OF GENERAL INSURANCE FUND AS ON 31ST MARCH 2025

2023-24 ₹	देयताएं Liabilities	2024-25 ₹	2023-24 ₹	परिसम्पत्तियां Assets	2024-25 ₹
21,30,43,022	बीमा निधि Insurance Fund	22,98,09,508	21,30,43,022	निवेश Investments	22,98,09,508
			—	प्रोदभूत ब्याज/प्राप्य ब्याज टीडीएस Accrued interest & TDS Receivable	—
			—	बैंक में नकद Cash at Bank	—
21,30,43,022	कुल / TOTAL	22,98,09,508	21,30,43,022	कुल / TOTAL	22,98,09,508

भविष्य निधि PROVIDENT FUND

31 मार्च 2025 तक समाप्त वर्ष के लिए प्राप्ति व भुगतान लेखा
RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

2023-24 ₹	प्राप्तियां Receipts	2024-25 ₹	2023-24 ₹	भुगतान Payments	2024-25 ₹
	अथ शेष 01-04-2024 Opening Balance 01-04-2024				
8,19,04,611	बैंक में नकद Cash at Bank	(1,36,84,046)	12,27,12,586	आहरण Withdrawals	10,18,97,669
2,46,55,07,994	निवेश Investments	2,43,25,56,860	20,13,54,832	भुगतान किया गया ब्याज Interest Paid	1,16,82,020
27,39,81,287	प्राप्त ब्याज Interest Received	19,86,28,064	5,13,07,843	अग्रिम Advances	5,52,94,471
22,51,66,173	अंशदान Subscriptions	21,26,10,221	30,11,48,789	अंतिम निपटान पर वापसी Refund on Final Settlement	30,76,96,150
4,87,10,799	अग्रिम की वसूली Recovery of Advance	4,68,17,387			
1,26,000	अन्य पत्तनों से प्राप्त Received from Other Ports	30,44,105			
				इति शेष 31-03-2025 Closing Balance 31-03-2025	
			(1,36,84,046)	बैंक में नकद Cash at Bank	(2,99,92,554)
			2,43,25,56,860	निवेश Investments	2,43,33,94,835
3,09,53,96,864	कुल / TOTAL	2,87,99,72,591	3,09,53,96,864	कुल / TOTAL	2,87,99,72,591

वार्षिक लेखा 2024-25
दिनांक 31 मार्च, 2025 को तुलनपत्र की अनुसूची
ANNUAL ACCOUNTS 2024-25
SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH, 2025

अनुसूची - 1

SCHEDULE - 1

	पूंजी प्रारक्षित Capital Reserve ₹	पूंजी परिसम्पत्ति प्रतिस्थापन प्रारक्षित Capital Asset Replacement Reserve ₹	स्थायी परिसम्पत्ति के लिए प्राप्त अनुदान Grants Received for Fixed Assets ₹	एमपीआरसीएल में निवेश के लिए प्राप्त अनुदान Grants Received for investment in MPRCL ₹	सामान्य बीमा निधि General Insurance Fund ₹	कर्मचारी कल्याण निधि Employees Welfare Fund ₹	निलंब निधि Escrow Fund ₹	पूंजी परिसम्पत्ति के प्रतिस्थापन, पुनर्वास और आधुनिकीकरण के लिए प्रारक्षित Reserve for Replacement Rehabilitation & Modernisation of Capital Assets ₹	विकास ऋणों की पुनः अदायगी और अनुषंगिकताओं के लिए प्रारक्षित Reserve for Development Repayment of Loan and Contingencies ₹	ईएल नकदीकरण निधि EL Encashment Fund ₹	कोर्पोरेट सोशियल रिस्पॉन्सिबिलिटी निधि Corporate Social Responsibility Fund ₹
1	2	3	4	5	6	7	8	9	10	11	12
प्रारक्षित और अधिशेष Reserves and Surplus											
1 अप्रैल 2024 को शेष Balance as on 1st April, 2024	4,89,94,02,240	5,26,13,768	92,85,45,891	2,42,74,00,000	21,30,43,022	15,00,000	—	—	—	62,74,94,674	—
जोड़ Add:											
अंतरित Transferred	—	—	11,91,91,975	—	—	—	—	—	—	19,26,248	—
निवल अधिशेष से विनियोजन Appropriation from Net surplus	—	—	—	—	—	11,33,588	—	—	—	—	—
अर्जित ब्याज Interest earned	—	—	—	—	1,67,66,486	—	—	—	—	1,68,58,692	—
बीमांकन देयता हेतु प्रावधान Provision for Actuarial Liability	—	—	—	—	—	—	—	—	—	3,61,38,187	—
घटाइए Less:											
अंतरित/प्रयोज्य Transferred/Utilised	—	—	5,24,23,243	—	—	11,33,588	—	—	—	—	—
मंत्रालय को वापसी/ Refunded to Ministry	—	—	5,85,59,153	4,99,00,000	—	—	—	—	—	—	—
योजनागत/गैर योजनागत योजनाओं के लिए आहरित Withdrawn for Plan/Non Plan Schemes	—	—	—	—	—	—	—	—	—	—	—
असाधारण लाभ Extra Ordinary Gain	—	—	—	—	—	—	—	—	—	—	—
दिनांक 31 मार्च, 2025 को शेष Balance as on 31st March, 2025	4,89,94,02,240	5,26,13,768	93,67,55,470	2,37,75,00,000	22,98,09,508	15,00,000	—	—	—	68,24,17,802	—

वार्षिक लेखा 2024-25
दिनांक 31 मार्च, 2025 को तुलनपत्र की अनुसूची
ANNUAL ACCOUNTS 2024-25
SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH, 2025

अनुसूची - 2
SCHEDULE - 2

क्र. सं. Sr. No.	पूंजी परिसम्पत्तियां CAPITAL ASSETS	कुल ब्लाक लागत GROSS BLOCK AT COST				अवमूल्यन DEPRECIATION				निवल ब्लाक लागत NET BLOCK AT COST	
	परिसम्पत्तियों का विवरण Particulars of Assets	01-04-2024 को As on 01-04-2024 ₹	वर्ष के दौरान परिवर्धन Additions During the year ₹	वर्ष के दौरान विलोपन Deletions During the year ₹	31-03-2025 को As on 31-03-2025 (2+3-4) ₹	01-04-2024 को As on 01-04-2024 ₹	समायोजन, विलोपन आदि Adjustments Deletions, etc. ₹	वर्ष के दौरान प्रावधानित Provided During the year ₹	31-03-2025 को As on 31-03-2025 (6-7+8) ₹	01-04-2024 को As on 01-04-2024 (2-6) ₹	31-03-2025 को As on 31-03-2025 (5-9) ₹
	1	2	3	4	5	6	7	8	9	10	11
1	भूमि Land	9,23,00,595	—	—	9,23,00,595	—	—	—	—	9,23,00,595	9,23,00,595
2	पूंजीगत निकर्षण Capital Dredging	1,42,92,24,574	—	—	1,42,92,24,574	57,65,73,909	—	1,97,29,361	59,63,03,270	85,26,50,665	83,29,21,304
3	इमारते, शेडे और अन्य संरचनाएं Building, Sheds & Other Structures	1,34,91,37,327	22,81,98,964	1,35,33,438	1,56,38,02,853	51,27,36,254	70,29,184	2,95,21,914	53,52,28,984	83,64,01,073	1,02,85,73,869
4	घाट, सडकें, बाहरी दीवारें Wharves, Roads, Boundaries	48,85,60,425	—	—	48,85,60,425	28,02,62,977	—	2,71,27,506	30,73,90,483	20,82,97,448	18,11,69,942
5	रेल्वे और चल स्टॉक Railway and Rolling Stock	77,08,97,642	—	—	77,08,97,642	46,48,38,902	—	3,93,56,186	50,41,95,088	30,60,58,740	26,67,02,554
6	प्लावी जलयान Floating Crafts	27,24,75,151	—	—	27,24,75,151	27,22,42,642	—	2,32,509	27,24,75,151	2,32,509	—
7	गोदी, समुद्री दीवारें, स्तंभ और नौसंचालन साधन Docks, Sea Walls, Piers, Navigational Aids	2,08,49,56,364	—	—	2,08,49,56,364	67,78,64,348	—	3,74,93,312	71,53,57,660	1,40,70,92,016	1,36,95,98,704
8	क्रेन और वाहन Cranes & Vehicles	33,93,99,965	2,81,493	1,07,41,368	32,89,40,090	30,47,66,935	1,07,16,443	3,02,56,682	32,43,07,174	3,46,33,030	46,32,916

वार्षिक लेखा 2024-25
दिनांक 31 मार्च, 2025 को तुलनपत्र की अनुसूची
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अनुसूची - 2
SCHEDULE - 2

क्र. सं. Sr. No.	पूंजी परिसम्पत्तियां CAPITAL ASSETS	कुल ब्लाक लागत GROSS BLOCK AT COST				अवमूल्यन DEPRECIATION				निवल ब्लाक लागत NET BLOCK AT COST	
	परिसम्पत्तियों का विवरण Particulars of Assets	01-04-2024 को As on 01-04-2024 ₹	वर्ष के दौरान परिवर्धन Additions During the year ₹	वर्ष के दौरान विलोपन Deletions During the year ₹	31-03-2025 को As on 31-03-2025 (2+3-4) ₹	01-04-2024 को As on 01-04-2024 ₹	समायोजन, विलोपन आदि Adjustments Deletions, etc. ₹	वर्ष के दौरान प्रावधानित Provided During the year ₹	31-03-2025 को As on 31-03-2025 (6-7+8) ₹	01-04-2024 को As on 01-04-2024 (2-6) ₹	31-03-2025 को As on 31-03-2025 (5-9) ₹
	1	2	3	4	5	6	7	8	9	10	11
9	सयंत्र और मशीनरी Plant & Machinery	14,02,50,025	3,83,376	2,64,768	14,03,68,633	8,23,62,098	2,64,768	75,33,601	8,96,30,931	5,78,87,927	5,07,37,702
10	जलापूर्ति / Water Supply	4,61,16,327	—	—	4,61,16,327	3,94,08,915	—	4,07,211	3,98,16,126	67,07,412	63,00,201
11	बिजली, दूरसंचार और अग्निशमन Electricity, Telecommunication and Fire Fighting	30,99,70,557	29,08,309	—	31,28,78,866	24,61,86,884	—	98,63,949	25,60,50,833	6,37,83,673	5,68,28,033
12	विविध / Miscellaneous	27,13,63,139	66,98,849	1,30,72,981	26,49,89,007	24,55,63,526	1,07,74,937	88,96,900	24,36,85,489	2,57,99,613	2,13,03,518
	कुल / Total	7,59,46,52,091	23,84,70,991	3,76,12,555	7,79,55,10,527	3,70,28,07,390	2,87,85,332	21,04,19,131	3,88,44,41,189	3,89,18,44,702	3,91,10,69,339
	चालू पूंजी कार्य Capital Work in Progress	99,29,57,536	63,01,78,085	23,84,70,991	1,38,46,64,630						
	मूल लागत पर कुल पूंजी परिसम्पत्तियां Total Capital Assets at Original Cost	8,58,76,09,627	86,86,49,076	27,60,83,546	9,18,01,75,157						

वार्षिक लेखा 2024-25
दिनांक 31 मार्च, 2025 तक के तुलनपत्र की अनुसूची

ANNUAL ACCOUNTS 2024-25
SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH, 2025

अनुसूची - 3
SCHEDULE - 3

	2024-2025 (₹)		2023-2024 (₹)	
सामान्य निधि निवेश GENERAL FUND INVESTMENTS				
1) सरकारी या ट्रस्ट प्रतिभूतियाँ/Government or trust securities		—		—
2) शेयर, डिबेंचर या बाँड/Share, Debentures and Bonds सितंबर 1961 में खरीदे गए इस्टालेरॉस नावाईस डी गोवा के 37,740 शेयरों का लागत मूल्य। दिनांक 14 अप्रैल 1963 को, माझगांव डॉक लिमिटेड, मुंबई (गोवा शाखा) ने इस्टालेरॉस नावाईस डी गोवा को अपने अधीन में ले लिया। इस फर्म को अब मेसर्स गोवा शिपयार्ड लिमिटेड, (जीएसएल) के नाम तथा शैली में पुनर्गठित किया गया है। शेयरों की कूल संख्या 2,26,436 हैं जिसमें मई 2017 में जारी किए गए 1,50,956 बोनस शेयर शामिल हैं। प्रति शेयर अंकित मूल्य ₹ 5/- हैं। Cost price of 37,740 shares of Estaleiros Navais de Goa purchased during September, 1961. The Estaleiros Navais de Goa was taken over by the Mazgaon Dock Ltd., Mumbai (Goa Branch) on 14th April, 1963. The firm is now reconstituted under the style and name, "M/s Goa Shipyard Ltd" (GSL). The total no. of shares as on date are 2,26,436 which includes 1,50,956 bonus shares issued in May 2017. The F.V. per share is ₹ 5/-.	3,77,400		3,77,400	
मार्च/अप्रैल 1964 में खरीदे गए पत्तन कर्मचारी सहकारी संस्थान लिमिटेड के 250 शेयरों का लागत मूल्य प्रत्येकी ₹ 10/- Cost price of 250 shares of ₹ 10/- each the Port Employees Cons. Co-op Society Ltd, purchased during March/April,1964.	2,500		2,500	
मुर्गांव पत्तन रोड कं. लिमिटेड के 25,32,51,803 शेयरों का लागत मूल्य प्रत्येकी ₹ 10/- 25,32,51,803 Equity Shares of ₹ 10/- each in Mormugao Port Road Co. Ltd.	2,53,25,18,030		2,09,80,18,030	
भारतीय पत्तन रेल कार्पोरेशन लिमिटेड के 45,00,000 शेयरों का लागत मूल्य प्रत्येकी ₹ 10/- 45,00,000 Equity Shares of ₹ 10/- each in Indian Port Rail Corporation Ltd.	4,50,00,000	2,57,78,97,930	4,50,00,000	2,14,33,97,930
3) संपत्तियों में निवेश/Investment of Properties		—		—
4) अन्य निवेश/Other Investment राष्ट्रीयकृत बैंकों के पास सावधि जमा Fixed Deposits with Nationalised Banks		2,17,74,217		4,41,02,469
कुल सामान्य निधि / TOTAL GENERAL FUND		2,59,96,72,147		2,18,75,00,399
अन्य निवेश / OTHER INVESTMENTS				
ईएल नकदीकरण निधि / EL ENCASHMENT FUND		26,39,74,391		24,51,08,838
कर्मचारी कल्याण निधि / EMPLOYEE WELFARE FUND		15,00,000		15,00,000
कुल / TOTAL		2,86,51,46,538		2,43,41,09,237

वार्षिक लेखा 2024-25
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ANNUAL ACCOUNTS 2024-25
SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH, 2025

अनुसूची - 4
SCHEDULE-4

चालू परिसम्पत्तियां CURRENT ASSETS	2024-2025 ₹		2023-2024 ₹	
निवेशों पर प्रोदभूत ब्याज				
I) INTEREST ACCRUED ON INVESTMENTS				
सांविधिक निधि (आरआरएमसीए और डीआरएलसी)				
a) Statutory Fund (RRMCA & DRLC)	—		—	
सामान्य निधि				
b) General Fund	1,35,95,338		26,28,264	
बीमा निधि				
c) Insurance Fund	—		—	
निलंब लेखा				
d) Escrow Account	—		—	
ईएल नकदीकरण निधि				
e) EL Encashment Fund	—	1,35,95,338	—	26,28,264
II) सम्पत्ति सूची INVENTORIES		1,54,65,346		2,24,88,122
III) फुटकर देनदारी SUNDRY DEBTORS				
सरकारी देय राशि				
a) Govt. Dues				
छह माह से कम				
Less than six months old	4,85,42,736		4,96,48,973	
छह माह से अधिक				
More than six months old	12,65,54,081		12,31,58,896	
अंतर पत्तन देय राशि				
b) Inter Port Dues				
छह माह से कम				
Less than six months old	756		23,882	
छह माह से अधिक				
More than six months old	43,526		43,954	
गैर सरकारी देय राशि				
c) Non-Govt. Dues				
छह माह से कम				
Less than six months old	14,93,34,018		22,44,81,958	
छह माह से अधिक				
More than six months old	83,64,11,601		77,61,54,861	
कर्मचारी देय राशि				
d) Employees Dues				
छह माह से कम				
Less than six months old	11,205		8,755	
छह माह से अधिक				
More than six months old	16,629	1,16,09,14,552	3,174	1,17,35,24,453

चालू परिसम्पत्तियां CURRENT ASSETS	2024-2025 ₹		2023-2024 ₹	
नकद और बैंको में शेष IV) CASH AND BANK BALANCES				
राष्ट्रीयकृत बैंक और अन्य वित्तीय संस्थाओं में सावधि जमा				
i) Fixed Deposits with Nationalised Banks & other Financial Institutions :-				
एक वर्ष से कम Less than one year				
सांविधिक निधि (आरआरएमसीए तथा डीआरएलसी)				
a) Statutory Fund (RRMCA & DRLC)	—		—	
सामान्य निधि				
b) General Fund				
- भारतीय जीवन बीमा निगम / L.I.C of India	1,03,54,89,118		1,14,12,33,888	
- अनुसूचित बैंक/Scheduled Bank	37,42,25,100	1,40,97,14,218	—	1,14,12,33,888
सामान्य बीमा निधि				
c) General Insurance Fund		22,98,09,508		21,30,43,022
निलंब निधि				
d) Escrow Fund		—		—
		1,63,95,23,726		1,35,42,76,911
अनुसूचित बैंक में नकद ii) Cash at Scheduled Bank				
सामान्य निधि				
a) General Fund		28,07,14,533		23,64,24,061
हस्ते नकद iii) Cash in Hand				
सामान्य निधि				
a) General Fund	61,241		27,565	
विभागों में नकद (अग्रदाय)				
b) Cash with Departments (Imprest)	2,45,652	3,06,892	3,53,647	3,81,212
V) ऋण तथा अग्रिम LOANS & ADVANCES				
कर्मचारियों के लिए अग्रिम				
a) Advances to Employees	67,31,792		70,07,349	
प्राप्य टीडीएस				
b) TDS Receivables	10,73,04,191		8,57,90,933	
विविध नामे शेष				
c) Miscellaneous Debit Balance	1,31,50,49,126	1,42,90,85,109	1,47,91,89,393	1,57,19,87,675
कुल / TOTAL		4,53,96,05,497		4,36,17,10,697

दि. 31 मार्च 2025 को तुलनपत्र की अनुसूची
SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH, 2025

विवरण Particulars	चालू वर्ष CURRENT YEAR 2024-25 (₹)	पिछला वर्ष PREVIOUS YEAR 2023-24 (₹)
विविध नामे शेष MISCELLANEOUS DEBIT BALANCES		
आईजीएसटी इनपुट क्रेडिट / IGST Input Credit	4,85,47,872	2,20,67,967
सीजीएसटी इनपुट क्रेडिट / CGST Input Credit	40,57,747	43,89,481
एसजीएसटी इनपुट क्रेडिट / SGST Input Credit	40,57,747	43,89,481
जमा कार्य अंतर्देशीय जलमार्ग / Deposit Work_Inland Waterways	(6,82,76,204)	(6,81,54,757)
वेंडर को अग्रिम / Advance to Vendors	1,24,67,05,511	1,43,95,56,474
मोबिलाइजेशन अग्रिम / Mobilisation Advance	(14,52,56,184)	(14,80,26,394)
विविध जमा राशि / Miscellaneous Deposits	9,20,67,432	9,20,67,432
नु शि नलिनी जहाज के कारण प्राप्य / Receivable on a/c-Nu_Shi_Nalini Vessel	13,28,99,710	13,28,99,710
एक्सईएन ईएचएल - दूरभाष अग्रिम / XEN EHL - Telephone Advance	19,746	-
पूर्व-भुगतान व्यय / Prepaid Expenses	2,25,750	-
उप जोड / Sub Total	1,31,50,49,126	1,47,91,89,393

विवरण Particulars	चालू वर्ष CURRENT YEAR 2024-25 (₹)	पिछला वर्ष PREVIOUS YEAR 2023-24 (₹)
विविध लेनदार और नामे शेष MISCELLANEOUS CREDITORS AND CREDIT BALANCES		
पेंशन निधि में देय राशि / Amount Payable to Pension Fund	14,46,83,11,574	13,36,00,40,218
ग्रेच्युटी निधि में देय राशि / Amount Payable to Gratuity Fund	(5,15,71,890)	14,91,74,910
वेंडर एक समयी / Vendors - Onetime	70,574	2,67,893
कर्मचारी (अनुबंधित) / Employees (Contract)	6,03,872	5,49,440
कर्मचारी (नियमित) / Employees (Regular)	13,13,367	(1,44,713)
पेंशनभोगी / Pensioners	1,65,000	2,13,239
वेंडर पेरोल तीसरी पार्टी / Vendors payroll third party	62,81,714	66,49,555
प्रोदभूत व्यय (राजस्व) / Accrued Expenses (Revenue)	1,28,85,750	2,04,39,000
आयकर, देय टीडीएस (वेंडर) / Income Tax TDS Payable (Vendors)	1,04,44,657	40,14,850
पट्टे पर दी गई भूमि पर प्रीमियम - जुआरी ऑयल टैंकिंग लिमिटेड / Premium on leased Land - Zuari Oil Tanking Ltd	54,69,289	62,50,614
ब्रेकवाटर बर्थ पर प्रीमियम-तटरक्षक बल / Prem. on Breakwater Berth - Coast Guard	25,46,20,899	27,49,66,046
विविध जमा (वेंडर) / Miscellaneous Deposits (Vendors)	8,620	8,620
आईजीएसटी आउटपुट क्लियरिंग खाता / IGST Output Clearing A/c	(2,46,70,436)	45,39,586
रेलवे को देय वैगन किराया / Wagon hire charges payable to railways	-	43,18,942
प्रीमियम लीज़ पर मोल बर्थ-रक्षा संपदा अधिकारी / Prem. on leased Mole Berth-Defence Estate Officer	1,08,81,34,185	3,61,43,682
देय केंद्रीय माल एवं सेवा कर / Central Goods & Service Tax Payable	1,81,90,989	1,95,46,876
देय राज्य माल एवं सेवा कर / State Goods & Service Tax Payable	1,81,90,989	1,95,46,876
देय एकीकृत माल एवं सेवा कर / Integrated Goods & Service Tax Payable	4,21,34,744	1,59,52,403

सीजीएसटी/एसजीएसटी आउटपुट क्लियरिंग खाता / CGST/SGST Output Clearing A/c	3,59,26,240	3,87,92,786
अनुदान-एएसआईडीई योजना- वाणिज्य मंत्रालय एवं अन्य / Grants- ASIDE Scheme-Ministry of Commerce & Others	90,49,08,720	77,58,80,913
सीजीएसटी देय टीडीएस (वेंडर) / CGST TDS Payable (Vendors)	4,05,946	5,92,465
एसजीएसटी देय टीडीएस (वेंडर) / SGST TDS Payable (Vendors)	4,05,947	5,92,466
आईजीएसटी देय टीडीएस (वेंडर) / IGST TDS Payable (Vendors)	41,68,988	12,64,746
वेंडर (देशी) / Vendors - Domestic	1,11,91,24,899	52,23,82,893
उप जोड / Sub Total	17,91,55,24,636	15,26,19,84,304

विवरण Particulars	चालू वर्ष CURRENT YEAR 2024-25 (₹)	पिछला वर्ष PREVIOUS YEAR 2023-24 (₹)
अन्य चालू देयताएँ OTHER CURRENT LIABILITIES		
वेंडर सीजीएसटी वसूली / Vendors CGST Recovery	5,33,672	4,51,610
देय वेतन और मजदूरी / Salaries & Wages Payable	-	7,50,123
देय त्यौहार अग्रिम / अन्य वसूली / Festival Adv. Payable/Other Recovery	(15,43,401)	-
आयकर वसूली - कर्मचारी अर्जित छुट्टी / Income Tax Recovery - Employees -EL	-	(5,001)
ग्रुप सेविंग संबद्ध बीमा योजना - एलआईसी / Group Savings Linked Insurance Scheme - LIC	2,58,239	3,08,852
न्यायालय कुर्की वसूली / Court Attachment Recoveries	92,500	1,37,434
वेंडर एसजीएसटी वसूली / Vendors SGST Recovery	5,33,672	4,51,610
वेंडर आईजीएसटी वसूली / Vendors IGST Recovery	57,50,260	46,68,539
देय आयकर टीडीएस (कर्मचारी/पेंशनभोगी) / Income Tax TDS Payable (Employees/Pensioners)	1,47,08,907	1,57,16,072
वैगन किराया शुल्क हेतु दावा का प्रावधान / Provision for the Claim for Wagon Hire Charges	-	4,41,17,158
उप जोड / Sub Total	2,03,33,850	6,65,96,398

विवरण Particulars	चालू वर्ष CURRENT YEAR 2024-25 (₹)	पिछला वर्ष PREVIOUS YEAR 2023-24 (₹)
व्यापारियों, ठेकेदारों और अन्य से जमा राशि DEPOSITS FROM MERCHANTS, CONTRACTORS & OTHERS		
ग्राहकों से अग्रिम राशि / Advance from Customers	17,82,59,433	20,25,36,896
विविध जमा - पुस्तकालय की पुस्तकें / Misc Deposits Library Books	4,100	4,100
सुरक्षा जमा (ग्राहक) / Security Deposits (Customers)	8,37,50,463	8,04,11,294
अन्य जमा (ग्राहक) / Other Deposits (Customers)	2,300	2,300
बयाना राशि जमा (वेंडर) / Earnest Money Deposit (Vendors)	1,26,49,343	67,06,554
सुरक्षा जमा (वेंडर) / Security Deposits (Vendors)	4,08,58,067	3,51,27,337
निष्पादन गारंटी (वेंडर) / Performance Guarantee (Vendors)	10,03,649	16,85,448
प्रतिधारण राशि / Retention Money	8,26,07,528	7,93,98,092
ग्राहक वसूली क्लियरिंग खाता / Customer refund clearing A/c	-	-
घाट संख्या 9 पर अधिशुल्क / Surcharge at Berth No 9	-	-
क्षतिपूर्ति जमा (ग्राहक) / Damage Deposits (Customers)	16,25,829	16,25,829
उप जोड / Sub Total	40,07,60,712	40,74,97,850

दिनांक 31 मार्च 2025 तक सामान्य निधि निवेश
GENERAL FUND INVESTMENTS AS ON 31ST MARCH, 2025

क्रम सं.	निवेशिती	प्रमाणपत्र/टीडीआर सं.	बैंक. गारंटी संख्या	निवेश की तारीख	परिपक्वता तारीख	ब्याज दर	निवेशित राशि (₹)
Sl. No.	Investee	Certificate / TDR No.	Bank Guarantee No.	Date of Investment	Maturity Date	Interest Rate	Amount Invested (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	युनियन बैंक (ई-कार्पोरेशन बैंक) UNION BANK (e-Corporation Bank)	530401087742171 KCC/01/141700000/412	PBG/2014/16	13-Dec-24	13-Dec-27	6.70%	70,27,189
2	युनियन बैंक (ई-कार्पोरेशन बैंक) UNION BANK (e-Corporation Bank)	530401087742595 KCC/01/141821000/412	PBG/2014/18	8-Nov-24	8-Nov-29	6.50%	12,54,517
3	युनियन बैंक (ई-कार्पोरेशन बैंक) UNION BANK (e-Corporation Bank)	FDR NO.036223030000739	03622IGL0005021	9-Dec-21	13-Dec-26	5.50%	20,00,000
4	युनियन बैंक (ई-कार्पोरेशन बैंक) UNION BANK (e-Corporation Bank)	FDR NO. 036223030000407	03622IGL0003321	29-Jun-21	29-Jun-27	5.60%	3,00,000
5	युनियन बैंक (ई-कार्पोरेशन बैंक) UNION BANK (e-Corporation Bank)	TDR 036223030001938	03622IGL0000424	12-Jan-25	23-Mar-27	6.60%	1,11,92,511
एक वर्ष और उससे उपर / ONE YEAR AND ABOVE							2,17,74,217
6	युनियन बैंक (ई-कार्पोरेशन बैंक) UNION BANK (e-Corporation Bank)	530401087745314 KCC/01/151038000412	PBG/2015/11	21-Jul-20	21-Jul-25	5.45%	3,50,000
7	एसबीआई/कमर्शियल शाखा, वास्को SBI/COM. BR./VASCO	TDR 40448862092	0411603BG000323	17-Sep-24	16-Sep-25	6.80%	10,00,000
8	एसबीआई/कमर्शियल शाखा, वास्को SBI/COM. BR./VASCO	TDR 34334795824	0411603BG000323	8-Dec-24	7-Dec-25	6.75%	10,00,000
9	बैंक ऑफ इंडिया, वास्को BANK OF INDIA, VASCO	100045110018991	1000IPEBG230067	28-Dec-24	28-Dec-25	7.25%	2,18,75,000
10	केनरा बैंक CANARA BANK	140184148823/1	-	30-Sep-24	30-Sep-25	7.90%	25,00,00,000
11	आईडीबीआई बैंक IDBI Bank	177106000060932	-	17-Dec-24	17-Dec-25	7.86%	10,00,00,100
12	भारतीय जीवन बीमा निगम LIC of India	Investment till 2024-25	-				1,03,54,89,118
एक वर्ष से कम / LESS THAN ONE YEAR							1,40,97,14,218
कुल / TOTAL							1,43,14,88,435

दिनांक 31 मार्च, 2025 तक का छुट्टी नकदीकरण निधि निवेश
LEAVE ENCASHMENT FUND INVESTMENTS AS ON 31 MARCH, 2025

विवरण Particulars	राशि (₹) Amount (₹)
दि. 01-04-2024 को अथ शेष Opening Balance as on 01-04-2024	
भारतीय जीवन बीमा निगम / The L.I.C of India	24,51,08,838
जोड़: / Add:	
वर्ष 2024-25 के दौरान जोड़ / Additions During 2024-25	19,02,732
वर्ष 2024-25 के दौरान अर्जित निवल ब्याज / Net Interest Earned During 2024-25	1,69,62,822
घटाइए : / Less:	
कटौती किए गए निधि प्रबंधन प्रभार / Fund Management Charges Deducted	-
दि. 31-03-2025 को इति शेष / CLOSING BALANCE AS ON 31/03/2025	26,39,74,391

दि. 31 मार्च 2025 को कल्याण निधि निवेश
EMPLOYEES WELFARE FUND AS ON 31 MARCH, 2025

क्रम सं.	निवेशिती	प्रमाणपत्र/टीडीआर सं.	निवेश की तारीख	परिपक्वता तारीख	ब्याज दर	निवेशित राशि (₹)
Sl. No.	Investee	Certificate / TDR No.	Date of Investment	Maturity Date	Interest Rate	Amount Invested (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	बैंक ऑफ बड़ौदा BANK OF BARODA	FDR NO. 4930300025084	26-अप्रैल-24 26-Apr-24	30-मई-25 30-May-25	7.15%	15,00,000
	कुल / TOTAL					15,00,000

दि. 31 मार्च 2025 को सामान्य बीमा निधि निवेश
GENERAL INSURANCE FUND INVESTMENTS AS ON 31 MARCH, 2025

विवरण Particulars	राशि (₹) Amount (₹)
दि. 01-04-2024 को अथ शेष Opening Balance as on 01-04-2024	
भारतीय जीवन बीमा निगम / The L.I.C of India	21,30,43,022
जोड़: / Add:	
वर्ष 2024-25 के दौरान जोड़ / Additions During 2024-25	-
वर्ष 2024-25 के दौरान अर्जित निवल ब्याज / Net Interest Earned During 2024-25	1,67,66,486
घटाइए : / Less:	
कटौती किए गए निधि प्रबंधन प्रभार / Fund Management Charges Deducted	-
दि. 31-03-2025 को इति शेष / CLOSING BALANCE AS ON 31/03/2025	22,98,09,508

दिनांक 31 मार्च 2025 तक भविष्य निधि निवेश

PROVIDENT FUND INVESTMENTS AS ON 31ST MARCH, 2025

क्रम सं.	निवेशिती	प्रमाणपत्र / टीडीआर सं.	निवेश की तारीख	परिपक्वता तारीख	ब्याज दर	निवेशित राशि (₹)
Sl. No.	Investee	Certificate / TDR No.	Date of Investment	Maturity Date	Interest Rate	Amount Invested (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	गुजरात एसडीएल 2028 / GUJARAT SDL 2028	IN1520180119	19-Sep-18	19-Sep-28	8.70%	7,34,70,000
2	तमीलनाडू एसडीएल 2026 / TAMIL NADU SDL 2026	IN3120180127	19-Sep-18	19-Sep-26	8.72%	9,16,00,000
3	गुजरात एसडीएल 2028 / GUJARAT SDL 2028	IN1520180143	10-Oct-18	10-Oct-28	8.65%	5,00,00,000
4	तमीलनाडू एसडीएल 2028 / TAMIL NADU SDL 2028	IN3120180143	10-Oct-18	10-Oct-28	8.68%	5,00,00,000
5	गुजरात एसडीएल 2028 / GUJARAT SDL 2028	IN1520180150	17-Oct-18	17-Oct-28	8.60%	7,00,00,000
6	आन्ध्र प्रदेश एसडीएल 2032 / ANDHRA PRADESH SDL 2032	IN1020180296	17-Oct-18	17-Oct-32	8.60%	10,00,00,000
7	उत्तर प्रदेश एसडीएल 2028 / UTTAR PRADESH SDL 2028	IN3320180091	19-Dec-18	19-Dec-28	8.19%	6,00,00,000
8	उत्तर प्रदेश एसडीएल 2029 / UTTAR PRADESH SDL 2029	IN3320180174	6-Mar-19	6-Mar-29	8.43%	5,00,00,000
9	पंजाब एसडीएल 2029 / PUNJAB SDL 2029	IN2820180155	20-Mar-19	20-Mar-29	8.23%	19,00,00,000
10	कर्नाटक एसडीएल 2029 / KARNATAKA SDL 2029	IN1920180214	20-Mar-19	20-Mar-29	8.16%	7,88,80,000
11	गुजरात एसडीएल 2029 / GUJARAT SDL 2029	IN1520180333	20-Mar-19	20-Mar-29	8.14%	7,09,10,000
12	हरियाणा एसडीएल 2028 / HARYANA SDL 2028	IN1620180035	20-Mar-19	4-Jul-28	8.57%	10,00,00,000
13	राजस्थान एसडीएल 2029 / RAJASTHAN SDL 2029	IN2920190013	10-Apr-19	10-Apr-29	8.12%	5,00,00,000
14	पश्चिम बंगाल एसडीएल 2029 / WEST BENGAL SDL 2029	IN3420190131	27-Nov-19	27-Nov-29	7.19%	5,00,00,000
15	पश्चिम बंगाल एसडीएल 2030 / WEST BENGAL SDL 2030	IN3420200013	28-Apr-20	29-Apr-30	6.85%	2,53,00,000
16	राजस्थान एसडीएल 2030 / RAJASTHAN SDL 2030	IN2920200044	5-May-20	6-May-30	6.71%	1,09,50,000
17	उत्तर प्रदेश एसडीएल 2031 / UTTAR PRADESH SDL 2031	IN3320210054	27-Jul-21	27-Jul-31	6.99%	5,00,00,000
18	पश्चिम बंगाल एसडीएल 2036 / WEST BENGAL SDL 2036	IN3420210152	5-Oct-21	5-Oct-36	7.05%	10,00,00,000
19	कर्नाटक एसडीएल 2033 / KARNATAKA SDL 2033	IN1920210169	14-Dec-21	15-Dec-33	6.89%	5,00,00,000
20	तेलंगाना एसडीएल 2036 / TELANGANA SDL 2036	IN4520210258	9-Feb-22	9-Feb-36	7.37%	3,00,00,000
21	उत्तर प्रदेश एसडीएल 2032 / UTTAR PRADESH SDL 2032	IN3320220038	3-Oct-22	3-Oct-32	7.81%	5,00,00,000
22	आन्ध्र प्रदेश एसडीएल 2033 / ANDHRA PRADESH SDL 2033	IN1020230034	5-Apr-23	5-Apr-33	7.71%	5,00,00,000
23	हुडको 2029 / HUDCO-2029	INE031A08699	19-Mar-19	15-Mar-29	8.41%	30,00,00,000
24	आरईसीएल 2028 / RECL-2028	INE020B08AY3	19-Mar-19	24-Mar-28	8.01%	5,00,00,000
25	आरईसीएल जीओआई-VII सिरिज 2029 / RECL GOI-VII SR. 2029	INE020B08BO2	25-Mar-19	25-Mar-29	8.30%	25,00,00,000
26	नाबार्ड / NABARD	INE261F08BA2	26-Apr-19	13-Feb-29	8.42%	30,00,00,000
27	हुडको / HUDCO	INE031A08699	26-Apr-19	15-Mar-29	8.41%	5,00,00,000
28	पीएनबी बॉन्ड सिरिज XXII / PNB BOND SERIES XXII	INE160A08167	14-Oct-20	14-Oct-30	7.15%	2,00,00,000
29	एसबीआई लिक्विड फंड / SBI LIQUID FUND					1,22,84,835
	कुल / TOTAL					2,43,33,94,835

वार्षिक लेखा 2024-25 ANNUAL ACCOUNTS 2024-25

दिनांक 31 मार्च, 2025 को समाप्त वर्ष के लिए लाभ और हानि लेखा की अनुसूची
SCHEDULE TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

अनुसूची - 5 SCHEDULE - 5	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
आय / INCOME		
नौभार संभलाई और भंडारण प्रभार / CARGO HANDLING & STORAGE CHARGES संभलाई और भंडारण प्रभार (केन्टेनर को छोडकर) Handling and Storage Charges (excluding Containers)	57,37,72,652	55,88,42,686
गोदामों में माल का भंडारण Storage of Goods in Warehouses	27,37,937	3,52,960
क्रेन प्रभार / Cranage	5,77,201	8,54,767
पेट्रोलियम तेल और स्नेहक संभलाई प्रभार Petroleum Oil & Lubricants Handling Charges	38,48,50,916	38,20,76,636
कंटेनर संभलाई हेतु प्रभार (कंटेनराइज्ड नौभार सहित) Charges for Container Handling (including Containerised Cargo)	-	2,49,284
क्रूज पैसेंजर प्रभार / Cruise Passenger Charges	3,79,76,747	4,04,77,116
बीओटी संविदा से आय Income from BOT contracts	66,30,24,709	67,20,69,752
विविध आय Miscellaneous Income	3,24,97,404	3,93,59,097
उप जोड / Sub Total	1,69,54,37,566	1,69,42,82,298

अनुसूची - 6 SCHEDULE - 6	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
पत्तन और गोदी प्रभार PORT & DOCK CHARGES		
फ्लोटिला किराया / Hire of Flotilla	6,58,81,823	6,65,75,246
घाट किराया प्रभार / Berth Hire Charges	62,96,91,640	57,88,22,296
क्रूज जहाज प्रभार / Cruise Vessels charges	1,59,86,926	2,34,26,725
पट्टेकृत घाट पर प्रीमियम / Premium on Leased Berths	10,47,46,569	9,26,32,511
पत्तन देय राशि / Port Dues	47,86,60,768	51,11,46,042
पायलट कार्य शुल्क / Pilotage Fees	94,45,63,717	1,00,62,97,419
नौवहन के लिए जलापूर्ति / Water Supply to Shipping	67,69,915	1,07,05,451
बीओटी संविदा से आय (एएमपीटीपीएल) / Income from BOT contract (AMPTPL)	4,22,21,920	5,27,48,841
विविध आय / Miscellaneous Income	57,62,232	12,04,035
उप जोड / Sub Total	2,29,42,85,510	2,34,35,58,566

दिनांक 31 मार्च, 2025 को समाप्त वर्ष के लिए लाभ और हानि लेखा की अनुसूची
SCHEDULE TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

अनुसूची - 7 SCHEDULE - 7	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
रेल अर्जन RAILWAY EARNINGS		
कर्षण प्रभार Haulage Charges	69,88,96,935	82,15,91,685
टर्मिनल प्रभार Terminal Charges	38,92,50,893	45,05,98,269
विविध वसूलियां Miscellaneous Recoveries	1,44,50,509	26,27,541
उप जोड / Sub Total	1,10,25,98,337	1,27,48,17,495

अनुसूची - 8 SCHEDULE - 8	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
संपदा किराए ESTATE RENTALS		
भूमि का किराया Rent from Lands	9,90,80,692	10,74,15,930
इमारतों का किराया Rent from Buildings	4,61,19,308	5,60,86,578
पट्टेकृत भूमि पर प्रीमियम Premium on Leased Land	7,81,325	7,81,325
लाइसेंस शुल्क (एसडब्ल्यूपीएल) Licence Fees (SWPL)	10,61,69,432	9,33,17,424
लाइसेंस शुल्क (एएमपीटीपीएल) Licence Fees (AMPTPL)	7,10,43,284	7,88,80,319
विविध आय Miscellaneous Income	1,42,25,210	1,61,10,506
उप जोड / Sub Total	33,74,19,251	35,25,92,082

दिनांक 31 मार्च, 2025 को समाप्त वर्ष के लिए लाभ और हानि लेखा की अनुसूची
SCHEDULE TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

अनुसूची - 9 SCHEDULE - 9	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
व्यय / EXPENDITURE		
नौभार संभलाई और भंडारण प्रभार CARGO HANDLING AND STORAGE CHARGES		
शेडों और घाटों में सामान्य नौभार की संभलाई और भंडारण Handling and Storage of General Cargo at Sheds & Wharves	21,16,08,393	21,37,83,381
क्रेनों का परिचालन व अनुरक्षण Operation & Maintenance of Cranes	3,23,89,558	5,44,86,527
अयस्क संभलाई संयंत्र, घाट सुविधाएं अनुषंगिक सुविधाएं और सामान्य सुविधाएं Ore Handling Plant, Berthing, Ancillary & General Facilities	12,26,96,022	12,39,07,689
बिजली संस्थापन और बिजली प्रभार Electricity Installation & Energy Charges	6,94,92,872	6,97,11,667
प्रचालन व्यय Operational Expenses	39,42,04,570	41,79,58,022
अवमूल्यन Depreciation	6,62,30,388	4,31,95,677
उप जोड / Sub Total	89,66,21,803	92,30,42,963

अनुसूची - 10 SCHEDULE - 10	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
नौवहन के लिए पत्तन और गोदी सुविधाएं PORT & DOCK FACILITIES FOR SHIPPING		
घाट लगाना और मूरिंग / Berthing & Mooring	32,77,60,439	32,71,27,145
पायलट कार्य और नौकर्षण / Pilotage and Towing	4,50,16,312	5,34,20,012
शुल्क गोदीकरण प्रभार / Dry Docking Charges	—	—
जलापूर्ति / Water Supply	7,65,66,950	7,83,28,359
अग्नि शमन / Fire Fighting	5,03,46,793	4,77,18,499
निकर्षण और समुद्री सर्वेक्षण / Dredging and Marine Survey	31,28,01,552	20,80,32,740
नौसंचालन साधनों का प्रचालन और अनुरक्षण Operation and Maintenance of Navigational Aids	2,46,82,012	2,54,67,787
गोदी, बंदरगाह दीवारों और समुद्री संरचनाओं का अनुरक्षण Maintenance of Docks, Harbour Walls and Marine Structures	60,07,317	82,14,576
प्रचालन व्यय / Operational Expenses	3,06,48,640	2,74,67,841
प्रशासन एवं सामान्य व्यय / Administration & General Expenses	10,33,40,475	10,64,34,164
अवमूल्यन / Depreciation	5,42,74,768	6,01,66,421
उप जोड / Sub Total	1,03,14,45,258	94,23,77,544

दिनांक 31 मार्च, 2025 को समाप्त वर्ष के लिए लाभ और हानि लेखा की अनुसूची
SCHEDULE TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

अनुसूची - 11 SCHEDULE - 11	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
रेल कामकाज RAILWAY WORKING		
रेल इंजिन, माल डिब्बों आदि का परिचालन और अनुरक्षण Operation and Maintenance of Locomotives, Wagons etc.	9,47,20,457	22,18,60,282
स्थायी रेलपथ, सिग्नल और इंटर लॉकिंग सुविधाओं का अनुरक्षण Maintenance of Permanent Way, Signal and Inter-Locking Facilities	1,28,08,970	1,86,00,438
यार्ड और साइडिंग्स का परिचालन और अनुरक्षण Operation and Maintenance of Yards and Sidings	8,52,91,334	7,09,61,331
प्रचालन व्यय Operational Expenses	1,70,73,141	1,23,39,500
अवमूल्यन Depreciation	4,05,69,865	4,00,81,664
उप जोड़ / Sub Total	25,04,63,767	36,38,43,215

अनुसूची - 12 SCHEDULE - 12	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
किराये योग्य भूमि और इमारतें RENTABLE LANDS AND BUILDINGS		
संपदा प्रचालन और अनुरक्षण व्यय Estate Operation & Maintenance Expenses	6,51,70,810	6,22,46,167
प्रचालन व्यय Operational Expenses	3,82,10,671	4,06,66,921
अवमूल्यन Depreciation	55,53,496	59,54,624
उप जोड़ / Sub Total	10,89,34,977	10,88,67,712

दिनांक 31 मार्च, 2025 को समाप्त वर्ष के लिए लाभ और हानि लेखा की अनुसूची
SCHEDULE TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

अनुसूची - 13 SCHEDULE - 13	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
प्रबन्ध और सामान्य प्रशासन व्यय MANAGEMENT & GENERAL ADMINISTRATION EXPENSES		
प्रबन्ध और सचिवीय व्यय / Management & Secretarial Expenses	15,12,82,646	13,30,34,391
चिकित्सा व्यय / Medical Expenses	22,35,56,015	20,58,45,039
स्टोर कीपिंग / Store Keeping	4,74,75,983	4,18,49,389
लेखा विधि और लेखा परीक्षा / Accounting & Auditing	19,66,75,602	20,08,58,396
प्रशासनिक कार्यालय पर व्यय / Expenditure on Administrative Office	65,57,865	41,43,612
टेलिफोन व्यय / Telephone Expenses	82,47,082	79,86,535
इंजीनियरी और कार्यशाला उपरी खर्च/ Engineering & Workshop overheads	2,73,28,382	2,19,50,992
फुटकर व्यय / Sundry Expenses	1,93,75,173	41,71,364
विधि व्यय / Legal expenses	1,02,93,115	98,91,006
अवमूल्यन / Depreciation	4,37,90,614	3,83,93,397
उप जोड़ / Sub Total	73,45,82,477	66,81,24,121

अनुसूची - 14 SCHEDULE - 14	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
वित्त और विविध आय FINANCE AND MISCELLANEOUS INCOME		
सामान्य निधि निवेशों पर ब्याज आय Interest Income on General Fund Investments	10,03,81,562	6,95,41,669
कर्मचारियों के अग्रिमों पर ब्याज Interest on Staff Advances	1,02,062	2,82,689
पूंजी परिसम्पत्तियों की बिक्री / निपटान पर लाभ Profit on Sale / Disposal of Capital Assets	15,63,302	26,24,916
आस्थगित आय - प्राप्त अनुदान Deferred Income - Grants Received	5,24,23,243	6,49,94,597
जब्त जमा Forfeited Deposits	14,257	6,97,272
काम में न आनेवाले सामान की बिक्री Sale of Unserviceable Material	77,08,783	1,92,12,080
विलंब भुगतान पर ब्याज Interest on Delayed Payments	6,629	1,02,57,834
फुटकर प्राप्ति Sundry Receipts	3,96,66,856	2,58,85,746
उप जोड़ / Sub Total	20,18,66,694	19,34,96,803

दिनांक 31 मार्च, 2025 को समाप्त वर्ष के लिए लाभ और हानि लेखा की अनुसूची
SCHEDULE TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

अनुसूची - 15 SCHEDULE - 15	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
वित्त और विविध व्यय FINANCE & MISCELLANEOUS EXPENSES		
बैंक प्रभार Bank Charges	1,95,251	4,03,369
ऋणों पर ब्याज Interest on Loans	—	—
सेवानिवृत्ति लाभ Retirement Benefits	1,92,45,36,580	1,83,31,02,662
अनुग्रह पूर्वक अदायगी (एसवीआरएस) Ex-Gratia Payments (SVRS)	15,46,367	16,11,05,781
कर्मचारियों के पीएफआरडीए में अंशदान Contribution to Employees PFRDA	2,31,54,034	2,17,56,648
कर्मचारी कल्याण व्यय Employees Welfare Expenses	11,33,588	13,52,769
अचल परिसम्पत्तियों के निपटान पर हानि Loss on Disposal of Fixed Assets	25,94,254	25,30,340
सेवानिवृत्त कर्मचारियों को अर्जित छुट्टी का नकदीकरण E.L. Encashment of Retired Employees	4,17,67,045	8,55,04,397
विलम्ब भुगतान पर ब्याज Interest on Delayed Payment	9,30,585	17,22,92,030
परिसंपत्तियों की हानि के लिए प्रावधान Provision for Impairment loss on Assets	—	1,04,38,307
संदिग्ध ऋणों के लिए प्रावधान Provision for Doubtful Debts	7,59,98,820	6,70,50,207
धीमी/अचल सम्पत्तियों के लिए प्रावधान Provision for Slow/Non Moving Inventories	—	66,094
पेंशन ट्रस्ट निधि में अंशदान Contribution to Pension Trust Fund	71,07,03,904	54,93,27,834
ग्रेच्युटी ट्रस्ट निधि में अंशदान Contribution to Gratuity Trust Fund	8,21,65,356	8,44,90,997
ईएल नकदीकरण निधि में अंशदान Contribution to E.L. Encashment Fund	3,61,38,187	—
विविध व्यय Miscellaneous Expenses	1,03,581	13,52,460
उप जोड़ / Sub Total	2,90,09,67,552	2,99,07,73,895

वार्षिक लेखा 2024-25 / ANNUAL ACCOUNTS 2024-25

कैश फ्लो 2024-25

CASH FLOW 2024-25

(लाख ₹ में)
(₹ in lakhs)

	2024-25	2023-24
क. कैश फ्लो प्रचालन क्रियाकलाप A. CASH FLOW FROM OPERATING ACTIVITIES		
निवल अधिशेष / हानि NET SURPLUS / LOSS	(2914.08)	(1382.82)
निम्नलिखित के लिए समायोजन ADJUSTMENTS FOR		
पी/एल में प्रभारित गैर-नकद व्यय Non cash expenditure charged to P/L	25.76	—
अवमूल्यन Depreciation	2104.19	1877.92
परिसम्पत्तियों की बिक्री पर लाभ/हानि (निवल) Profit / Loss on Sale of Assets (Net)	(66.78)	(0.95)
आस्थगित आय Deferred Income	(524.23)	(649.95)
निवेश पर ब्याज Interest on Investment	(1022.95)	(695.42)
ऋण पर ब्याज Interest on loan	—	—
कार्यशील पूंजी परिवर्तनों से पहले प्रचालन लाभ/हानि Operating Profit / Loss before Working Capital changes	(2398.09)	(851.22)
कार्यशील पूंजी समायोजन WORKING CAPITAL ADJUSTMENTS		
सामान सूचियां Inventories	70.23	(5.37)
फुटकर देनदार Sundry Debtors	886.09	(861.37)
प्रोद्भूत ब्याज/अग्रिम तथा नामे शेष Accrued Interest / Advances & Debit Balances	1435.74	(2569.10)
चालू देयताएं एवं प्रावधान Current Liabilities & Provisions	10750.25	3983.57
कुल कार्यशील पूंजी समायोजन Total Working Capital Adjustments	13142.31	547.73
प्रचालन क्रियाकलापों से निवल कैश फ्लो Net Cash Flow from Operating Activities	10744.22	(303.49)

वार्षिक लेखा 2024-25 / ANNUAL ACCOUNTS 2024-25

कैश फ्लो 2024-25

CASH FLOW 2024-25

(लाख ₹ में)
(₹ in lakhs)

	2024-25	2023-24
ख. निवेशित क्रियाकलापों से कैश फ्लो		
B. CASH FLOW FROM INVESTING ACTIVITIES		
अचल परिसम्पत्तियों की बिक्री Sale of Fixed Assets	92.72	26.25
योजना तथा गैर योजनागत व्यय (चालू कार्यों में पूंजीकृत ब्याज छोड़कर) Plan & Non-Plan Expenditure (Excl. Interest Capitalised to WIP)	(6252.53)	(1897.57)
बीमा/कल्याण/निलंब/नकदीकरण/सीएसआर निधि Insurance/Welfare/Escrow/Encashment/CSR Funds	716.90	(267.08)
निवेश Investments	(4310.37)	(6511.85)
प्राप्त ब्याज Interest received	906.08	782.92
निवेशित क्रियाकलापों से कुल कैश फ्लो Total Cash Flow from Investing Activities	(8847.20)	(7867.33)
ग. वित्तीय क्रियाकलापों से कैश फ्लो		
C. CASH FLOW FROM FINANCING ACTIVITIES		
प्राप्त अनुदान 1) Grants Received	1397.61	8126.08
लिया गया / अदा किया गया ऋण 2) Loans Availed/Repaid	—	—
ऋण पर ब्याज (चालू कार्यों में पूंजीगत ब्याज सहित) 3) Interest on Loans (Incl. Interest Capitalised to WIP)	—	—
वित्तीय क्रियाकलापों से कुल कैश फ्लो Total Cash Flow from Financing Activities	1397.61	8126.08
घ. नकद / निवेश (क + ख + ग)		
D. CASH / INVESTMENT (A+B+C)	3294.63	(44.74)
ङ. नकद अथशेष		
E. OPENING BALANCE OF CASH	15910.82	15955.56
नकद इतिशेष CLOSING BALANCE OF CASH	19205.45	15910.82
वृद्धि / (कमी) INCREASE / (DECREASE)	3294.63	(44.74)

वार्षिक लेखा 2024-25 / ANNUAL ACCOUNTS 2024-25

लाभ तथा हानि लेखा पर टिप्पणी
NOTES TO PROFIT & LOSS ACCOUNT

क्रम सं. / Sl. No.	विवरण / PARTICULARS	चालू वर्ष 2024-25 / CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 / PREVIOUS YEAR 2023-24 ₹
A	निम्नलिखित मदों पर किया गया व्यय अलग से दर्शाया गया है Expenditure incurred on the following items is disclosed separately		
1	भण्डार तथा पुर्जों की खपत Consumption of Stores and Spare Parts	4,16,81,980	4,48,20,825
2	पावर तथा इंधन Power and Fuel	13,31,76,746	14,37,60,398
3	भवनों की मरम्मत तथा सिविल अनुरक्षण Repairs to Buildings & Civil maintenance	9,74,45,506	8,81,23,646
4	संयंत्र तथा मशीनरी की मरम्मत तथा अनुरक्षण Repairs & maintenance of Plant & Machinery	6,83,36,653	8,27,23,839
5	वेतन, मजदूरी तथा बोनस Salaries, Wages and Bonus	1,52,62,98,275	1,55,33,85,132
6	निधियों में अंशदान : पीएफआरडीए Contribution to Funds : a) PFRDA	2,31,54,034	2,17,56,648
	b) पेन्शन ट्रस्ट निधि Pension Trust Fund	71,07,03,904	54,93,27,834
	c) ग्रेच्युटी ट्रस्ट निधि Gratuity Trust Fund	8,21,65,356	8,44,90,997
	d) ईएल नकदीकरण निधि EL Encashment Fund	3,61,38,187	—
7	कामगार तथा कर्मचारी कल्याण व्यय Workmen and Staff Welfare Expenses	1,10,91,886	31,40,969
8	बीमा Insurance	1,98,32,108	2,00,61,059
9	दर तथा कर जिसमें आय पर कर शामिल नहीं है Rates and Taxes, excluding Taxes on Income	39,84,806	48,52,752
10	विविध व्यय Miscellaneous Expenses	68,258	1,38,384
11	निवेशों, व्यापार निवेश, अन्य निवेशों से प्राप्त आय राशि The amount of Income from Investments, Trade Investment, Other Investments	10,03,81,562	6,95,41,669
12	अग्रिमों पर ब्याज देने के फलस्वरूप प्राप्त अन्य आय Other Income by way of Interest on Advances	1,02,062	2,82,689
13	विविध आय Miscellaneous Income	3,96,66,856	2,58,85,746
14	मेसर्स गोवा शिपयार्ड लिमिटेड से प्राप्त लाभांश Dividends received from M/s. Goa Shipyard Ltd.	19,13,384	14,68,437

क्रम सं. Sl. No.	विवरण / PARTICULARS	चालू वर्ष 2024-25 CURRENT YEAR 2024-25 ₹	पिछला वर्ष 2023-24 PREVIOUS YEAR 2023-24 ₹
15	लेखा परीक्षकों को भुगतान की गई/देय राशि Amount paid/payable to Auditors लेखापरीक्षक - सीएजी को किया गया भुगतान a) Payment made for Auditors - CAG कराधान/प्रबंध सेवाओं में सलाहकार के रूप में लेखा परीक्षक को किया गया भुगतान b) Payment made to Auditor as Adviser in Taxation/Management Services लेखा परीक्षक - आंतरिक लेखा परीक्षा, विशेष लेखा परीक्षक (मेसर्स एएमपीटीपीएल) व पेन्शन व ग्रेच्युटी ट्रस्ट निधि की संविधिक लेखा परीक्षा पर किया गया भुगतान c) Payment made to Auditors - Internal Audit, Special Audit (M/s.AMPTPL) & Statutory Audit of Pension & Grauity Trust Fund	40,00,000 5,35,000 4,78,167	57,00,000 5,35,000 1,23,167
	लाभ तथा हानि लेखा को निम्नलिखित जानकारी सहित टिप्पणी के रूप में प्रस्तुत किया जाए B The Profit and Loss account shall contain by way of note the following information. वर्ष के दौरान सीआईएफ आधार पर आयात (पुर्जे) का मूल्य 1 Value of Imports (Spare Parts) on CIF basis during the year अंशदान के कारण विदेशी मुद्रा में व्यय 2 Expenditure in Foreign Currency on account of Subscriptions	— —	— —
	टनेज का उल्लेख करते हुए जहाज/कार्गो की संभलाई के लिए पत्तन की संस्थापित तथा वास्तविक क्षमता C The Installed and Actual Capacity of the Port to handle Ships/Cargo specifying the Tonnage. संस्थापित क्षमता 1 Installed Capacity संभलाए गए जहाजों की संख्या 2 No. of Vessels Handled संभलाई गई यातायात (लाख टनों में) 3 Traffic Handled (in Lakh Tonnes)	43.75 425 181.26	43.75 454 206.28
	पत्तन कर्मचारियों की संख्या संबंधी विवरण D Details of Staff Strength at the Port कर्मचारियों की श्रेणी - प्रथम तथा द्वितीय (संख्या में) 1 Class of Employees - I & II (in nos.) कर्मचारियों की श्रेणी - तृतीय तथा चतुर्थ (संख्या में) 2 Class of Employees - III & IV (in nos.)	133 819	145 890
	इन पर किए गए पत्तन व्यय का विवरण E Details of Port Expenditure incurred thereon कर्मचारियों की श्रेणी - प्रथम तथा द्वितीय (₹ में) 1 Class of Employees - I & II (in ₹) कर्मचारियों की श्रेणी - तृतीय तथा चतुर्थ (₹ में) 2 Class of Employees - III & IV (in ₹)	32,44,98,637 1,20,17,99,638	31,67,62,598 1,23,66,22,535

वार्षिक लेखा 2024-25
ANNUAL ACCOUNTS 2024-25

महत्वपूर्ण लेखाकरण नीतियां
SIGNIFICANT ACCOUNTING POLICIES

1. **लेखा आधार :** रिपोर्टाधीन वित्तीय अवधि के लिए आय तथा व्यय और वित्तीय विवरणियों की तारीख को संभाव्य देयताओं का प्रावधान करने के पश्चात मुर्गांव पत्तन प्राधिकरण, ऐतिहासिक लागत परिपाटी को अपनाते हुए प्रोद्भूत आधार पर अपना लेखा रखता है ।
1. **BASIS OF ACCOUNTING :** The Mormugao Port Authority maintains its accounts on accrual basis following the historical cost convention after making provisions for income & expenditure for the financial period under report and contingent liabilities as on the date of financial statements.
2. **सामान सूची :** सामान – सूची में मुख्यतया खुदरा बीमा, निर्माण सामग्री, भण्डार, उपस्कर, उपकरण आदि पुर्जे शामिल है और भारत औसतन लागत पर इनकी वास्तविक लागत के आधार पर मूल्यांकन किया जाता है। धीमी/अचल सम्पत्ति के लिए प्रावधान किया गया है।
2. **INVENTORY :** The inventory mainly consists of spares including insurance spares, construction materials, stores, tools, equipments etc. and are valued at actual cost on weighted average cost basis. Provision is made in respect of slow / non-moving inventory.
3. **मूल्यहास :** मुर्गांव पत्तन प्राधिकरण मूल्यहास के संबंध में पोत परिवहन, सड़क परिवहन तथा राजमार्ग (एमएसआरटीएच) मंत्रालय के अपने पत्र सं. पीआर 14019/5/2003- पीजी दिनांक 14 मार्च 2005 के तहत जारी निर्देशों/दिशानिर्देशों के अनुसरण में परिसम्पत्तियों के आर्थिक उपयोगकाल के आधार पर सरल पद्धति अपनाता है। वित्तीय वर्ष 2016-17 के दौरान पत्तन ने कंपनी अधिनियम, 2013 की अनुसूची-II के प्रावधानों को अपनाते हुए परिसम्पत्तियों के उपयोग-काल के आधार पर मूल्यहास का प्रावधान किया है। वर्ष के दौरान जोड़ी गई अचल परिसम्पत्तियों के संबंध में मूल्यहास की गणना अनुपात रूप से परिसम्पत्तियों का उपयोग करने की तारीख से किया गया है।
3. **DEPRECIATION :** The Mormugao Port Authority has been following the straight-line method of depreciation based on the economic life of assets in accordance with the directives/guidelines issued by Ministry of Shipping, Road Transport & Highways (MSRTH) vide their letter no. PR-14019/5/2003-PG dated 14th March 2005. During the financial year 2016-17, the Port has adopted provisions of Schedule II of the Companies Act, 2013 and has accordingly provided depreciation on the basis of useful life of an asset. In case of fixed assets added during the year, depreciation has been computed proportionately from the date asset has been put to use.
4. **राजस्व नियतीकरण :** जहाज सम्बद्ध, कार्गो हानि लेखा में दर्शाया गया है। राजस्व वहाँ नियत होता है जहाँ आकलन तथा वसूली के मामले में कोई अनिश्चितता नहीं है। आकलन अथवा वसूली के मामले में जहाँ अनिश्चितता है वहाँ राजस्व नियतीकरण को तब तक आस्थगित रखा जाता है जब तक ऐसी अनिश्चितता को निपटाया नहीं जाता है। संदिग्ध ऋणों का प्रावधान, लेनदारों की कालगणना के आधार पर किया जाता है। जहाज सम्बद्ध प्रभारों को यूएसडी में अंकित किया जाता है और जहाज के आगमन की तारीख को लागू विनिमय दर पर भारतीय मुद्रा में वसूल किया जाता है। निवेश/जमा पर ब्याज को समय आधार पर नियत किया जाता है। कार्गो हेतु भंडारण प्रभारों को स्टोर किए गए कार्गो की मात्रा के अनुसार नियत किया जाता है।
4. **REVENUE RECOGNITION :** Revenue on Vessel Related Services, Cargo Related Services and Railway Services are recognized on completion of service. Revenue from rentable estate is recognized on time basis. Revenue is presented net of service tax and is net of rebates/incentives in Profit and Loss Account. Revenue is recognised where there is no uncertainty as to measurement and collectability of consideration. Where there is uncertainty as to measurement or collectability revenue recognition is postponed until such uncertainty is resolved. The provision for doubtful debts is made on the basis of debtors ageing. Vessel Related Charges are denominated in USD and collected in Indian rupees as per the exchange rate on the date of arrival of vessel. Interest on Investments/deposits is recognised on time basis. Storage charges for cargo has been recognised on quantum of cargo stored.
5. **स्थाई परिसम्पत्तियां :** स्थाई परिसम्पत्तियों को अवमूल्यन तथा हास घटाते हुए लागत में वर्णित किया है। बही में स्थाई परिसम्पत्तियां, निर्माण/अर्जन की वास्तविक लागत, जिसमें शुल्को, करों तथा परिसम्पत्तियों का अपेक्षित प्रयोग हेतु कार्य में लाने में लगी प्रत्यक्ष लागत भी शामिल है, के अनुसार वर्णित है ।

परियोजना कार्यान्वयन में हुए राजस्व व्यय को जहां तक कि वे परियोजना/परिसम्पत्तियों के साथ सीधे चिन्हित न किए गए हो, स्थाई परिसंपत्तियों की लागत से अलग रखा गया है। वर्ष के दौरान निपटाई गई परिसम्पत्तियों को बही में से हटाया गया है। स्थायी परिसम्पत्तियों की बिक्री/निपटान पर प्राप्त लाभ/हानि वित्त व विविध आय/व्यय के अन्तर्गत लाभ तथा हानि लेखा में उल्लिखित है।

5. **FIXED ASSETS** : The Fixed Assets are stated at cost less depreciation and impairments. Fixed Assets in the Books are based on actual cost of construction/acquisition including duties, taxes and direct costs attributable to bring the assets to its working condition for its intended use. The revenue expenses incurred for project implementation unless they are directly identifiable with the projects/assets are excluded from the cost of fixed assets. The assets disposed during the year have been deleted from the Books. The profit/Loss on sale/disposal of fixed assets are accounted for in the profit and loss account under Finance & Miscellaneous Income/Expenses.
6. **निवेश** : निवेश को लागत पर मूल्यांकित किया गया है। निवेश को उसकी अवधि के आधार पर चालू तथा दीर्घकालिक निवेश में वर्गीकृत किया गया है।
6. **INVESTMENTS** : Investments are valued at Cost. Investments are classified into Current and Long term Investments based on the periodicity of investment.
7. **भूमि के पट्टे पर प्रीमियम** : दीर्घकालिक पट्टाधारी से भूमि के पट्टे पर प्राप्त प्रीमियम को पट्टा अवधि के दौरान परिशोधित किया गया है।
7. **PREMIUM ON LEASE OF LAND**: The premium received on lease of land from long term Lessee has been amortised over the term of lease period.
8. **आय पर कर** : कर व्यय में चालू तथा आस्थगित कर शामिल है। चालू कर का मापन भारतीय आयकर अधिनियम के अनुसरण में कर प्राधिकारी को भुगतान की जानेवाली अपेक्षित राशि के अनुसार किया जाता है। आस्थगित करों में वर्ष के दौरान कर योग्य आय तथा लेखाबद्ध आय की चालू वर्ष की समय भिन्नता तथा पिछले वर्षों की परिवर्तन समय भिन्नता का प्रभाव दर्शित होता है।
आस्थगित कर का मापन कर दरमानों तथा अधिनियमित कानून अथवा बाद में तुलनपत्र की तारीख को अधिनियमित कानूनों के आधार पर किया जाता है। आस्थगित कर परिसम्पत्तियों की तभी पहचान की जाती है जब इस बात की तर्कसंगत निश्चितता है कि भविष्य में पर्याप्त कर योग्य आय प्राप्त होगी जिसके मद्दे ऐसे आस्थगित कर परिसम्पत्तियों की प्राप्ति की जा सके। ऐसी स्थिति में जब पत्तन प्राधिकरण में असमंजित अवमूल्यन या अग्रेनीत कर हानि है तो आस्थगित कर परिसम्पत्तियों की पहचान तभी होगी जब विश्वसनीय सबूत के आधार पर पक्का विश्वास हो जाए कि उसे अगले कर योग्य लाभ से प्राप्त किया जा सकेगा। आस्थगित कर परिसम्पत्ति की प्रत्येक तुलनपत्र तारीख को समीक्षा की जाती है।
8. **TAXES ON INCOME**: Tax expense comprises of current and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act. Deferred taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.
Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the Balance Sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Port has unabsorbed depreciation or carry forward tax losses, deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. Deferred Tax assets are reviewed at each Balance Sheet date.
9. **सहायक अनुदान** : अचल परिसम्पत्तियों से संबंधित प्राप्त अनुदान को, कुल लागत में दर्शाया गया है और अनुदान को अचल परिसम्पत्ति के उपयोग काल की तुलना में आय के रूप में नियत किया गया है। प्राप्त अनुदान को चालू देयताओं के तहत तुलन पत्र में प्रस्तुत किया गया है।
9. **GRANT IN AID** : Grants received against fixed asset are shown at gross cost and grant is recognized as income over the useful life of the fixed asset. Grant received is presented in Balance Sheet under current liabilities.

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दि. 31 मार्च 2025 को समाप्त वर्ष के तुलन-पत्र तथा दि. 31 मार्च, 2025 को समाप्त वर्ष के लिए लाभ तथा हानि लेखा के भाग के रूप में टिप्पणियां

NOTES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025 AND
THE PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

दिनांक 31 मार्च, 2025 को समाप्त वित्तीय वर्ष के लिए पत्तन के लेखा विवरण तथा तुलन-पत्र की प्रमुख विशेषताएं निम्नवत है :-

The salient features of the Statement of Accounts and Balance Sheet of the Port for the financial year ended 31st March 2025 are as under:-

- पत्तनों में संशोधित मानक लेखा मानदण्डों के कार्यान्वयन हेतु वित्तीय विवरण को पत्र सं. पीआर-20021/2/98-पीजी दिनांक 06.11.2002 के तहत पोत परिवहन मंत्रालय, भारत सरकार के आदेशों के आधार पर तैयार किया गया है।
- The financial statements have been prepared based on the order of the Ministry of Shipping, Govt. of India vide letter no. PR-20021/2/98-PG dated 6.11.2002 for implementation of the revised Standard Norms of Account for Port Trusts.
- वित्तीय निष्पादन :** वर्ष 2024-25 के दौरान पत्तन ने 18.13 मिलियन टन उत्पादन प्राप्त किया जब कि पिछले वर्ष 2023-24 के दौरान 20.63 मिलियन टन प्राप्त किया गया था। जो कि पिछले वर्ष संभलाई गई यातायात के मुकाबले 12.12% कम है। परिचालन आय पिछले वर्ष के 566.53 करोड़ रुपए के मुकाबले वर्ष 2024-25 में 542.97 करोड़ रुपए हुई। वर्ष 2024-25 के दौरान परिचालन व्यय 302.20 करोड़ रुपए है जबकि पिछले वर्ष के दौरान यह 300.63 करोड़ रुपए था। वर्ष 2024-25 के दौरान परिचालन अधिशेष 240.77 करोड़ रुपए है जबकि पिछले वर्ष में यह 265.90 करोड़ रुपए था। वर्ष 2024-25 के लिए कर से पूर्व निवल हानि 29.14 करोड़ रुपए है जबकि वर्ष 2023-24 में यह 13.83 करोड़ रुपए था।
- FINANCIAL PERFORMANCE :** During the year 2024-25, the Port achieved a throughput of 18.13 Million Tonnes as compared to 20.63 Million Tonnes during the year 2023-24, a decrease of 12.12% over the traffic handled in the previous year. The Operating Income for the year 2024-25 is ₹ 542.97 crores as compared to ₹ 566.53 crores for the previous year. The Operating Expenditure is ₹ 302.20 crores during 2024-25 as compared to ₹ 300.63 crores during the previous year. The Operating Surplus during the year 2024-25 is ₹ 240.77 crores as compared to ₹ 265.90 crores of the previous year. The Net loss before tax for the year 2024-25 is ₹ 29.14 crores as compared to Net loss of ₹ 13.83 crores in 2023-24.

वर्ष 2024-25 तथा 2023-24 के लिए वित्तीय मानदण्ड निम्नवत है :

The Financial parameters for the year 2024-25 and 2023-24 are given below:-

		2024-25	2023-24
1)	परिचालन अनुपात (%) / Operating Ratio (%)	55.66	53.06
2)	नियोजित पूंजी पर प्रतिलाभ (%) / Return on Capital Employed (%)	86.29	56.45
3)	प्रति टन परिचालन आय (रूपए) / Operating Income per Tonne (₹)	299.56	274.64
4)	प्रति टन परिचालन व्यय (रूपए) / Operating Expenditure per Tonne (₹)	166.72	145.74

3. कर के लिए प्रावधान : आयकर विभाग ने वित्तीय वर्ष 2023-24 तक मूल्यांकन पूरा किया है।

3. **PROVISION FOR TAX :** Assessment upto financial year 2023-24 has been completed by the Income Tax Department.

वर्ष की समाप्ति तक आस्थगित कर निम्नवत है :

The Deferred Tax at the year end is as below:

आस्थगित कर की प्रमुख मदें Principal Items of Deferred Tax	31 मार्च, 2025 31 st March, 2025 ₹		31 मार्च, 2024 31 st March, 2024 ₹	
	आस्थगित कर परिसम्पत्ति Deferred Tax Asset	आस्थगित कर देयता Deferred Tax Liability	आस्थगित कर परिसम्पत्ति Deferred Tax Asset	आस्थगित कर देयता Deferred Tax Liability
भुगतान वर्ष में धारा 43 बी के तहत अनुमत सांविधिक देयताएं Statutory Liabilities u/s. 43B allowable in the year of Payment	1,45,82,123		2,70,11,914	
अवमूल्यन / Depreciation		30,37,34,228		33,60,44,835
कर्मचारी लाभ / Employee Benefit	5,32,84,81,245		4,98,49,69,317	
अनिश्चित देयताओं के लिए प्रावधान / Provision for uncrystallised liabilities	32,77,52,571		32,22,00,576	
असमावेशित अवमूल्यन / Unabsorbed Depreciation	13,13,40,385		6,20,68,996	
व्यवसाय हानि / Business Loss	28,23,42,870		-	
कुल / TOTAL	6,08,44,99,194	30,37,34,228	5,39,62,50,803	33,60,44,835
निवल आस्थगित कर परिसम्पत्ति / देयता Net Deferred Tax Asset / Liability	5,78,07,64,966		5,06,02,05,968	

तदनुसार निवल आस्थगित कर परिसम्पत्ति में ₹ 72,05,58,998/- की अंतर राशि को वित्तीय वर्ष के दौरान आस्थगित क्रेडिट के रूप में नियत किया गया है।

Accordingly the difference in the net deferred tax asset of ₹ 72,05,58,998/- has been recognized as deferred tax credits during the financial year.

4. आकस्मिक देयताएं :

4. CONTINGENT LIABILITIES :

- बैंक गारण्टियां :** पत्तन ने जमानती जमा के रूप में सरकारी एजेन्सियों को कई बैंक गारण्टियां जारी की है। दिनांक 31 मार्च 2025 को बकाया बैंक गारण्टी का कुल मूल्य 4.21 करोड़ रुपए होता है।
- Bank Guarantees:** Port has issued several Bank Guarantees to Govt. Agencies, which are in the nature of Security Deposits. The total value of BG's outstanding as on 31st March, 2025 amounts to ₹ 4.21 crores.
- पत्तन द्वारा निर्णय तथा स्वीकार किए गए न्यायालयीन मामलों को ही लेखा में शामिल किया जाता है। अन्य मामलों की बाध्यता का पता न होने के कारण बही में कोई प्रावधान नहीं किया गया है।
- Only Court cases which are decided and accepted by the Port are provided for in accounts. Obligations of other cases are not known, hence no provisions are made in the books.
- वरि. डिवी. वास्को न्यायालय ने दिनांक 23.12.2010 के आदेश और डिक्री के तहत मेसर्स देवचंद कंस्ट्रक्शन्स जो घाट सं. 10 पर टी-4 शेड के प्री-स्ट्रेसड कांक्रीट टूसीस और आरसीसी पर्लिन के प्रोटेक्टिव पेन्टिंग कार्य के संविदाकार है, को कार्य की तारीख अर्थात दिनांक 27.01.2003 से वास्तविक भुगतान करने तक प्रति वर्ष 8% की दर ब्याज सहित ₹ 17,28,967/- की रकम अदा करने का आदेश दिया है। मेसर्स देवचंद कंस्ट्रक्शन्स का कुल दावा दि. 25.02.2003 से प्रति वर्ष 18% ब्याज सहित ₹ 1,11,73,759/- था। पत्तन ने आदेश

और डिफ्री को उच्च न्यायालय में चुनौती दी है। उच्च न्यायालय ने दिनांक 16.08.2011 के आदेश द्वारा दिनांक 23.12.2010 का आदेश और डिफ्री के जारी करने पर रोक लगा दी है और पत्तन द्वारा उच्च न्यायालय के पास ₹ 29,17,738/- की राशि जमा की है। अपील अंतिम सुनवाई के लिए लंबित है।

iii) Sr. Div. Vasco Court vide order and decree dated 23.12.2010 had ordered to pay an amount of ₹ 17,28,967/- with interest at 8% p.a. from the date of cause i.e. 27.01.2003 till actual payment to M/s. Devchand Constructions, who were the contractors for the work of Protective painting to pre-stressed concrete trusses and RCC purlins of T-4 Shed at berth No.10. The total claim of M/s. Devchand Constructions was for ₹ 1,11,73,759/- with interest at 18% p.a. from 25.02.2003. The Port has challenged the order and decree in High Court. The High court vide order dated 16.08.2011 has stayed execution of the order and decree dated 23.12.2010 and an amount of ₹ 29,17,738/- has been deposited by the port with the Hon'ble High Court. The appeal is pending for final hearing.

iv) **मध्यस्थता** - मेसर्स साऊथवेस्ट पोर्ट लिमि. द्वारा शिप गियरों के उपयोग तथा दिनांक 08-11-2014 के पंचाट को अभिखंडित तथा अपास्त करने के संबंध में:

एसडब्ल्यूपीएल ने सीएचएलडी उगाही के भुगतान पर विवाद किया है। लाइसेंस करार के अनुसार मामला मध्यस्थ को संदर्भित किया गया। मध्यस्थ ने एसडब्ल्यूपीएल के पक्ष में निर्णय दिया। पत्तन ने मध्यस्थ के आदेश के विरुद्ध अपील की है। न्यायालयीन आदेश के अनुसार ₹ 6,08,18,067/- की राशि प्रधान जिल्हा व सत्र न्यायालय दक्षिण गोवा में जमा की है। माननीय जिला न्यायालय ने एसडब्ल्यूपीएल को बीजी के बराबर राशि प्रस्तुत करके कथित राशि वापस लेने की अनुमति दी है। माननीय जिला न्यायालय ने दिनांक 20-07-2019 के अपने फैसले और आदेश के तहत पत्तन द्वारा दायर मध्यस्थता आवेदन को खारिज कर दिया। पत्तन ने माननीय जिला न्यायालय के दिनांक 20.07.2019 के आदेश को चुनौती देते हुए माननीय उच्च न्यायालय के समक्ष अपील की है। अपील दिनांक 16.06.2021 के तहत स्वीकार की गई और सुनवाई के लिए लंबित है। इस बीच पत्तन और एसडब्ल्यूपीएल ने पारस्परिक रूप से सहमति व्यक्त की है और इंडियन पोर्ट्स एसोसिएशन (आईपीए) द्वारा गठित और पत्तन द्वारा समाधान हेतु नियुक्त सुलह और निपटान समिति (सीएससी) को यह मामला भेजा है, जो कार्य चालू है।

iv) **Arbitration** - Regarding use of ship gears by M/s. South West Port Ltd; and to quash & set aside the award dated 08.11.2014:-

SWPL disputed payment of CHLD levy. The matter was referred to an Arbitrator as per the license agreement. The Arbitrator has given decision in favour of SWPL. Port has appealed against the order of the Arbitrator. As per the order of the Court an amount of ₹ 6,08,18,067/- has been deposited with the Principal District & Session Court, South Goa. Hon'ble District Court allowed SWPL to withdraw the said amount by furnishing equivalent amount of BG. Hon'ble District Court vide its judgement and order dated 20.07.2019 has dismissed the arbitration application filed by the Port. The port appealed before Hon'ble High Court challenging the order of the Hon'ble District Court dated 20.07.2019, appeal admitted vide order dated 16.06.2021 and pending for hearing. In the meanwhile, port and SWPL have mutually agreed and has referred the matter to Conciliation & Settlement Committee (CSC) constituted by Indian Ports Association (IPA) and appointed by Port for resolution, which is in progress.

v) एमपीए ने क्षेत्रीय निदेशक, ईएसआईसी द्वारा दिनांक 02.12.2002 का पारित आदेश के खिलाफ कर्मचारी बीमा न्यायालय, दक्षिण गोवा के समक्ष मामला दायर किया है जिसमें ईएसआईसी ने पत्तन को निदेश दिया है कि ईएसआई अंशदान के मद्दे ₹ 60,52,431/- जमा किए जाए। पत्तन ने 50% ईएसआई अंशदान के रूप में 30 लाख रुपए जमा किए है। कर्मचारी बीमा न्यायालय ने अपने दिनांक 19-09-2003 के आदेश के तहत 24.20 लाख रुपए वापस कर दिए है और न्यायालय के पास उपलब्ध शेष राशि 5.80 लाख रुपए है। कर्मचारी बीमा न्यायालय ने अपने दिनांक 25-04-2019 के आदेश के तहत पत्तन द्वारा ईएसआई अधिनियम की धारा 75 के तहत दायर आवेदन को अस्वीकार कर दिया है। पत्तन ने दिनांक 25-04-2019 के आदेश को चुनौती देते हुए ईएसआई अधिनियम की धारा 82 के तहत माननीय उच्च न्यायालय में अपील दायर की है। माननीय उच्च न्यायालय ने दिनांक 21.11.2019 को ईएसआईसी द्वारा पारित दिनांक 02.12.2002 के आदेश के स्थगन की अंतरिम राहत प्रदान की है और मामला अंतिम सुनवाई के लिए लंबित है।

v) MPA has filed a case before the Employees Insurance Court, South Goa, Margao, against the order dated 02.12.2002 passed by the Regional Director, ESIC directing the port to deposit ₹ 60,52,431/- towards contribution of ESI, port has deposited ₹ 30 lakhs being 50% of ESI contribution claimed. The Employees Insurance Court vide its order dated 19.09.2003 has refunded ₹ 24.20 lakhs and the balance amount available with court is ₹ 5.80 lakhs. The Employees Insurance Court vide its order dated 25.04.2019 has rejected the application filed u/s 75 of ESI Act by the port. The port has filed an appeal u/s 82 of the ESI Act with Hon'ble High Court challenging the order dated 25.04.2019. The Hon'ble High Court on 21.11.2019 has granted interim relief of stay of the order dated 02.12.2002 passed by ESIC and the matter is pending for final hearing.

- vi) मेसर्स वेदांता ने जिला व सत्र न्यायालय के समक्ष विशेष सिविल सूट दायर किया है जिसमें याचिका की है कि अगस्त व सितम्बर, 2016 के लिए मूरिंग डाल्फिन में बर्थिंग प्रभारों के बजाय एम.वी.ओरिसा के संबंध में घाट किराया प्रभारों का दावा करने से और 90 लाख रुपए की बीजी नकदीकृत करने से पत्तन को रोकने की निषेधाज्ञा के लिए आदेश दिया जाए। माननीय जिला न्यायालय ने अपने दिनांक 14.11.2018 के आदेश के तहत पत्तन को निदेश दिया है कि प्रति वर्ष 18% की दर पर ब्याज सहित लगाए गए अतिरिक्त घाट किराया प्रभार के रूप में 52.59 लाख रुपये का भुगतान करें और पत्तन द्वारा नकदीकृत बीजी की राशि वापस की जाए। पत्तन ने माननीय जिला न्यायालय के फैसले और आदेश को चुनौती देते हुए माननीय उच्च न्यायालय के समक्ष अपील प्रस्तुत की है। माननीय उच्च न्यायालय के निदेशानुसार पत्तन ने न्यायालय के पास 1.70 करोड़ रुपए की रकम जमा कर दी है और माननीय न्यायालय के आदेश के कार्यान्वयन पर रोक लगा दी गई है।
- vi) M/s. Vedanta had filed a special civil suit before District and Session Court praying for an order for injunction restraining the port from claiming berth hire charges in respect of M.V. Orissa instead of charges for berthing at mooring dolphins for August & September 2016 and from encashing of BG of ₹ 90 lakhs. The Hon'ble District Court vide its order dated 14.11.2018 directed the port to pay a sum of ₹ 52.59 lakhs as excess berth hire charges levied alongwith interest @18% p.a. and to refund the amount of BG encashed by the Port. The port has preferred an appeal before Hon'ble High Court challenging the judgement and order of the Hon'ble District Court. As directed by Hon'ble High Court, the port had deposited ₹ 1.70 crores with the Court and the execution of the order of Hon'ble District Court has been stayed.
- vii) मुर्गाव पत्तन ने मेसर्स सी स्पार्कल हारबर सर्विसेज लिमिटेड से दिनांक 15.06.2012 से 2 वर्षों की अवधि के लिए टग सिग्मा को किराए पर लिया था। पत्तन ने दिनांक 16.11.2012 से टग सिग्मा की सेवाओं को समाप्त करने का नोटिस दिया। मेसर्स सी स्पार्कल हारबर सर्विसेज लिमिटेड ने किराया करार में मध्यस्थता खंड लागू करते हुए नोटिस जारी की। मध्यस्थ ने यह स्पष्ट करते हुए पत्तन के पक्ष में आदेश पारित किया कि मेसर्स सी स्पार्कल हारबर सर्विसेज लिमिटेड कथित करार समाप्त होने के कारण हुई किसी भी हानि या क्षति को स्थापित नहीं कर पाया। मध्यस्थता पंचाट से असंतुष्ट होकर मेसर्स सी स्पार्कल हारबर सर्विसेज ने मध्यस्थता पंचाट अपास्त करने के लिए माननीय जिला न्यायालय, दक्षिण गोवा को आवेदन दायर करते हुए ₹ 2.23 करोड़ का दावा किया। माननीय जिला न्यायालय ने दिनांक 09.03.2018 के आदेश द्वारा आवेदन को खारिज किया, जिसके बाद माननीय उच्च न्यायालय में अपील दायर की गई, जिसे स्वीकार किया गया है और अंतिम सुनवाई के लिए लंबित है।
- vii) The Mormugao Port had hired Tug Sigma from M/s. Sea Sparkle Harbour Services Limited with effect from 15.06.2012 for a period of 2 years. The Port served a termination notice of services of the Tug Sigma with effect from 16.11.2012. M/s. Sea Sparkle Harbour Services Limited issued notice invoking the arbitration clause in the Hire Agreement. The arbitrator passed an order in the favour of the port stating that M/s. Sea Sparkle Harbour Services Limited failed to establish any loss or damage suffered on account of Termination of the said Agreement. Aggrieved by the Arbitration Award, M/s. Sea Sparkle Harbour Services Limited filed application with Hon'ble District Court, South Goa for setting aside the Arbitration award and claimed ₹ 2.23 crores. The Hon'ble District Court dismissed the application vide order dated 09.03.2018, following which the appeal was filed with Hon'ble High Court, which is admitted and pending for final hearing.
- viii) दिनांक 01.04.2011 से 31.03.2013 की अवधि के लिए एमओएचपी अयस्क के संग्रहण और बिक्री का ठेका प्रति मैट्रिक टन ₹ 1,935/- की दर से गोविन्द विठ्ठल सावंत को दिया गया था। पार्टी ने 52,000 मैट्रिक टन अयस्क एकत्र किया और अयस्क लदान करने की अनुमति देने के लिए ₹ 3,05,77,838/- का अग्रिम भुगतान किया। परंतु, माननीय सर्वोच्च न्यायालय द्वारा खनन गतिविधि पर लगाए गए प्रतिबंध के कारण पार्टी द्वारा एकत्र किए गए अयस्क को बेचा नहीं जा सका और इस प्रकार कथित अयस्क को गोवा सरकार (जीओजी) द्वारा अपने कब्जे में ले लिया गया। स्पिलेज अयस्क की ई-नीलामी खान और भूविज्ञान निदेशालय द्वारा की गई। पार्टी ने प्रति वर्ष 12% की दर पर ब्याज सहित ₹ 4,36,28,462/- वसूल करने के लिए जिला न्यायालय, दक्षिण गोवा में विशेष सिविल मुकदमा दायर किया गया। जिला न्यायालय, दक्षिण गोवा ने दिनांक 05.10.2019 के आदेश द्वारा वाद को खारिज कर दिया है और पार्टी ने माननीय उच्च न्यायालय के समक्ष अपील की है, जहां अपील स्वीकार कर ली गई है और सुनवाई के लिए लंबित है।
- viii) The contract for collection and sale of spillage MOHP ore was awarded to Govind Vithal Sawant for the period 01.04.2011 to 31.03.2013 at a rate of ₹ 1,935/- per MT. The Party collected 52,000 MTs of ore and paid ₹ 3,05,77,838/- in advance for granting permission for loading ore. However, the ore collected by the party could not be sold on account of the ban imposed on mining activity by Hon'ble Supreme Court and the said ore custody was eventually taken by the Government of Goa (GoG). The spillage ore was e-auctioned by Directorate of Mines & Geology. The party had filed a Special civil suit with District Court, South Goa to recover ₹ 4,36,28,462/- along with interest at 12% p.a. The District Court, South Goa has dismissed the suit vide order dated 05.10.2019 and the party has appealed before the Hon'ble High Court, where the appeal has been admitted and pending for hearing.

पार्टी को प्लॉट किराया, शेड किराया, बिजली शुल्क, दंड और मरम्मत की लागत के रूप में ₹ 30,13,563/- की राशि का भुगतान करना था। पार्टी ने घाट सं. 11 से 40,000 मीट्रिक टन स्पिलेज अयस्क, जिसे मूरिंग डॉल्फिन में जहाज में लोड किया जाना था, के निपटान के लिए सीएचएलडी लेवी के रूप में ₹ 5,00,000/- का डिमांड ड्राफ्ट प्रस्तुत किया था। पत्तन ने वाणिज्यिक न्यायालय, वास्को के समक्ष पार्टी को 01.04.2013 से वास्तविक भुगतान की तिथि तक 15% प्रति वर्ष की दर से ब्याज के साथ ₹ 30,13,563/- की राशि का भुगतान करने का निर्देश देने के लिए प्रार्थना की थी। माननीय वरिष्ठ सिविल न्यायाधीश, वाणिज्यिक न्यायालय वास्को ने दिनांक 03.10.2023 को एक आदेश पारित किया है, जिसमें पार्टी को 01.04.2013 से वास्तविक भुगतान की तिथि तक उक्त राशि पर गणना की गई 12% प्रति वर्ष की दर से ब्याज के साथ पार्टी द्वारा जमा की गई ₹ 5,00,000/- की राशि को समायोजित करने के बाद ₹ 11,34,596.37 की राशि का भुगतान करने का निदेश दिया है और साथ ही, पत्तन को लागत के रूप में ₹ 20,000 का भुगतान करने का आदेश दिया है। अपील दायर करने के लिए 60 दिन बीत जाने पर, पत्तन ने आदेशित राशि की वसूली के लिए वाणिज्यिक न्यायालय वास्को के समक्ष निष्पादन आवेदन दायर किया है और मामला सुनवाई के लिए लंबित है।

The party was also liable to pay an amount of ₹ 30,13,563/- towards plot rent, shed rent, electricity charges, penalties and cost of repairs. The party had furnished Demand Draft of ₹ 5,00,000/- towards CHLD levy for disposal of 40,000 MT spillage Ore from berth No. 11 through barges to be loaded in the vessel at Mooring Dolphin. The Port had prayed before the Commercial Court, Vasco to direct the party to pay an amount of ₹ 30,13,563/- along with interest at 15% p.a from 01.04.2013, till the date of actual payment. The Hon'ble Senior Civil Judge, Commercial Court Vasco has passed an order dated 03.10.2023 directing the party to pay an amount of ₹ 11,34,596.37 after adjusting the amount of ₹ 5,00,000/- deposited by the party with interest at 12% p.a calculated on the said amount from 01.04.2013 till the date of actual payment and also, ordered to pay ₹ 20,000 as cost to the Port. On lapse of 60 days for filling the appeal, the Port has filed an Execution Application before Commercial Court Vasco for recovery of the ordered sums and the matter is pending for hearing.

ix) मेसर्स गणेश बेंज़ोप्लास्ट लिमिटेड (जीबीएल) को हेडलैण्ड सडा में 20,000 वर्ग मीटर अविकसित भूमि एमपीटी (अब एमपीए) द्वारा "तरल भंडारण और हैंडलिंग टर्मिनल" की स्थापना के लिए दि. 14.02.2000 से शुरू होने वाली 30 साल की अवधि के लिए दिनांक 14.02.2000 को पट्टा करार निष्पादित करके सौंपी गई थी। मेसर्स जीबीएल का तर्क था कि पूरी भूमि उपलब्ध न होने के कारण परियोजना अधूरी रह गई क्योंकि गोवा सरकार ने नसुरल इस्लाम सोसाइटी को उक्त भूमि का एक हिस्सा बनाते हुए 8800 वर्ग मीटर का क्षेत्र दिया था। चूंकि मेसर्स जीबीएल एमपीए को किराया शुल्क का भुगतान करने में विफल रही, इसलिए 12.07.2006 को समझौता समाप्त कर दिया गया। मेसर्स जीबीएल ने माननीय उच्च न्यायालय और सर्वोच्च न्यायालय के समक्ष मध्यस्थता याचिका दायर की और उसे खारिज कर दिया गया क्योंकि पट्टा समझौते में कोई मध्यस्थता खंड नहीं था, हालांकि निविदा दस्तावेज में इसका प्रावधान था। इसके बाद मेसर्स जीबीएल ने समाप्ति आदेश के खिलाफ सिविल जज के समक्ष मुकदमा दायर किया और उसे खारिज कर दिया गया। व्यथित होकर, मेसर्स जीबीएल ने सिविल जज के आदेश को चुनौती देते हुए माननीय उच्च न्यायालय के समक्ष समदेश याचिका दायर की, जिसमें माननीय न्यायालय ने अंतरिम आदेश पारित कर मेसर्स जीबीएल को दो बराबर किश्तों में ₹ 5 करोड़, ₹ 60 लाख प्रति वर्ष पट्टा किराए के लिए जमा करने और अपील के लंबित रहने के दौरान बेदखली के आदेश को प्रभावी नहीं करने का निदेश दिया था। चूंकि मुकदमा लंबे समय से लंबित था, विवाद को सुलझाने के लिए, मध्यस्थता कार्यवाही के माध्यम से सभी विवादों को संदर्भित करने के लिए मंडल की मंजूरी के साथ दोनों पक्षों के बीच दिनांक 04.05.2018 को पूरक समझौता निष्पादित किया गया था। मेसर्स जीबीएल ने अपने दावों के विवरण में 15% ब्याज के साथ 71.38 करोड़ रुपए का दावा किया है और एमपीटी ने दिल्ली उच्च न्यायालय के पूर्व न्यायाधीश, एकमात्र मध्यस्थ न्यायमूर्ति (सेवानिवृत्त) जेडी कपूर के समक्ष 154 करोड़ रुपए की राशि का प्रति दावा दायर किया है। एकमात्र मध्यस्थ न्यायमूर्ति (सेवानिवृत्त) जे. डी. कपूर ने दि. 24.02.2023 को एक पंचाट पारित किया, जिसके अनुसार पत्तन को मेसर्स जी.बी.एल. द्वारा किए गए विभिन्न दावों के लिए 7.66 करोड़ रुपए की राशि का भुगतान करना है और मेसर्स जी.बी.एल. द्वारा पट्टा किराए के लिए भुगतान की गई अतिरिक्त राशि, यदि कोई हो, पर 12% प्रति वर्ष की दर से ब्याज देना है। पत्तन ने वाणिज्यिक न्यायालय, वास्को के समक्ष मध्यस्थता पंचाट को चुनौती दी है और साथ ही मामले को इंडियन पोर्ट्स एसोसिएशन (आई.पी.ए.) द्वारा गठित और पत्तन द्वारा समाधान के लिए नियुक्त सुलह और निपटान समिति (सी.एस.सी.) को भेजा गया है, जो कार्य चालू है।

x) M/s Ganesh Benzoplast Ltd. (GBL) was handed over 20,000 sq. mtrs. of undeveloped land at Headland-Sada for establishing a "liquid storage and handling terminal", by MPT (now MPA) by executing lease deed dated 14.02.2000 for a period of 30 years commencing from 14.02.2000. M/s. GBL's contention was that the project remained incomplete due to non-availability of entire land as Govt. of Goa granted an area of 8800 sq. mtrs. forming part of the said land to Nasural Islam Society. Since, M/s GBL failed to pay the rental charges to MPA, the agreement was terminated on 12.07.2006. M/s GBL filed Arbitration petition before the Hon'ble High Court and Supreme Court and the same were dismissed as there was no Arbitration Clause in the Lease Agreement though it was provided in the Tender Document. Thereafter, M/s GBL filed a suit before the Civil Judge against the termination order and the same was dismissed. Being aggrieved, M/s. GBL filed Writ Petition before Hon'ble High Court challenging the order of Civil Judge wherein Hon'ble Court passed

interim Order directing M/s GBL to deposit ₹ 5 Crores in two equal installments, ₹ 60 lakhs per annum towards lease rental and not to give effect to eviction order during the pendency of the appeal. As the litigation was pending for a long period, in order to resolve the dispute, supplementary agreement dated 04.05.2018 was executed between both the parties with the approval of Board for referring all the disputes through Arbitration Proceedings. M/s GBL have claimed ₹ 71.38 crores with 15% interest in their statement of claims and MPT has filed Counter claim of an amount of ₹ 154 crores before the Sole Arbitrator Justice (Retd.) J. D. Kapoor, former judge of Delhi High Court. Sole Arbitrator Justice (Retd.) J. D. Kapoor passed an Award dated 24.02.2023 wherein the Port has to pay an amount of ₹ 7.66 crores towards various claims made by M/s GBL and interest @12% p.a on the excess amount, if any, paid by M/s GBL towards lease rentals. The port has challenged the arbitration award before Commercial Court, Vasco and also the matter has been referred to Conciliation & Settlement Committee (CSC) constituted by Indian Ports Association (IPA) and appointed by Port for resolution, which is in progress.

- x) श्री तौसीफ बेपारी को दिनांक 23.02.2018 के पत्र के माध्यम से वास्को रेलवे स्टेशन के पास वाणिज्यिक भवन (660 वर्ग मीटर) 5% वार्षिक वृद्धि के साथ ₹ 30,34,020 रुपए के वार्षिक लाइसेंस शुल्क पर निविदा के माध्यम से आबंटित किया गया था और पार्टी ने दो साल के लाइसेंस शुल्क के बराबर 62,19,741 रुपए मूल्य की बीजी के रूप में सुरक्षा जमा प्रदान की थी। पार्टी ने दूसरे वर्ष से वार्षिक लाइसेंस शुल्क के भुगतान में चूक की क्योंकि उक्त परिसर के लिए कोई गृह कर नहीं था। पार्टी को 01.11.2019 से 13.09.2019 की अवधि के लिए लाइसेंस शुल्क में रियायत दी गई और उन्हें गृह कर रसीद सौंप दी गई। हालांकि, पार्टी ने वार्षिक लाइसेंस शुल्क के भुगतान में अभी भी चूक की। दि. 16.05.2022 को पत्तन ने बीजी को नकदीकृत किया और इस आधार पर समाप्ति नोटिस जारी की कि पार्टी ने दि. 15.10.2018 के समझौते के अनुसार लाइसेंस शुल्क का भुगतान नहीं किया है। इसलिए, वाणिज्यिक न्यायालय, वास्को के समक्ष निषेधाज्ञा के लिए एक आवेदन दायर किया गया था, जिसे दि. 14.07.2023 के आदेश और 11.08.2023 के शुद्धिपत्र द्वारा निपटाया गया, जिसमें पत्तन को पार्टी को बेदखल न करने का निर्देश दिया गया था, बशर्ते कि पार्टी द्वारा बकाया राशि सहित वार्षिक लाइसेंस शुल्क जमा किया जाए। आदेश से व्यथित श्री तौसीफ बेपारी ने माननीय उच्च न्यायालय में आदेश को चुनौती दी जिसे बाद में वापस ले लिया गया। इसके बाद, पार्टी ने 2023-24 के लिए वार्षिक लाइसेंस शुल्क का भुगतान किया और ₹ 79,01,033/- (ब्याज को छोड़कर) की देय बकाया राशि के संबंध में जिला न्यायालय, मडगांव के समक्ष उपरोक्त आदेश के खिलाफ अपील दायर करके चुनौती दी। जिला न्यायालय, मडगांव ने अपने आदेश दिनांक 06.01.2024 के तहत मामले का निपटारा कर दिया है और पार्टी को आदेश की तारीख से 4 महीने के भीतर वाणिज्यिक न्यायालय में सभी बकाया राशि जमा करने का निर्देश दिया है। पार्टी ने एक याचिका दायर की थी जिसमें कहा गया था कि वह माननीय उच्च न्यायालय के आदेश की तारीख से 3 महीने के भीतर वाणिज्यिक न्यायालय, वास्को में लंबित बकाया राशि जमा करने का वचनपत्र देता है। वचनपत्र स्वीकार कर लिया गया और वाणिज्यिक न्यायालय, वास्को द्वारा याचिका का निपटारा कर दिया गया। चूंकि, पार्टी बकाया राशि का भुगतान करने में विफल रही, इसलिए पत्तन ने 31.01.2025 को माननीय उच्च न्यायालय के समक्ष अवमानना दायर की और मामला लंबित है।
- x) Mr. Tausif Bepari vide letter dated 23.02.2018 was allotted Commercial Building near Vasco Railway Station (660 sq mtrs) through tender for an annual license fees of ₹ 30,34,020 with 5% annual escalation and the party provided security deposit in form of BG valuing ₹ 62,19,741/-, equivalent to two years license fees. The party defaulted in payment of Annual license fees from 2nd year onwards since there was no house tax for the said premises. The party was granted concession in license fees for the period 01.01.2019 to 13.09.2019 and was handed over the house tax receipt. However, the party still defaulted in payment of Annual license fees. On 16.05.2022, the port encashed the BG and issued termination notice on the ground that the party has not paid the license fees as per the agreement dated 15.10.2018. Therefore, an application for injunction was filed before the Commercial Court, Vasco which was disposed vide order dated 14.07.2023 and corrigendum dated 11.08.2023 directing the port not to evict the party subject to the party depositing Annual License fees along with the arrears with the port. Aggrieved by the order Mr. Tausif Bepari challenged the order in the Hon'ble High Court which was subsequently withdrawn. Thereafter, party paid Annual license fees for 2023-24 and challenged the arrears payable amounting to ₹ 79,01,033/- (excl. interest) by filing an appeal against the above order before District Court, Margao. The District Court, Margao has disposed the matter vide its order dated 06.01.2024 and has directed the party to deposit all the arrears in the Commercial Court within 4 months of the date of the order. The party had filed a petition stating that he undertakes to deposit the pending arrears with Commercial Court, Vasco within 3 months of the date of order by Hon'ble High Court. The undertaking was accepted and petition was disposed by Commercial Court, Vasco. Since, the party failed to make payment of dues, the port has filed a contempt before Hon'ble High Court on 31.01.2025 and the matter is pending.
- xi) पत्तन ने रेलवे ट्रैक सं. 8ए के साथ लोडिंग प्लेटफॉर्म के विस्तार का काम उमराह इंजीनियरिंग एंड कंस्ट्रक्शन प्राइवेट लिमिटेड को दिया था। काम पूरा होने की निर्धारित तिथि से आगे विलंबित हो गया और इसलिए पार्टी पर ₹ 23,96,117/- का परिसमापन हर्जाना लगाया

गया। पार्टी ने एमएसएमईडी अधिनियम, 2006 की धारा 18 के प्रावधानों को लागू करके गोवा माइक्रो एंड स्मॉल एंटरप्राइजेज फैसिलिटेशन काउंसिल (जीएमएसईएफसी) से संपर्क किया। पार्टी ने ₹ 23,96,117/- का दावा किया है, जो बकाया मूल राशि और देरी से भुगतान पर 20.25% और दावे के भुगतान तक 12% साधारण ब्याज की दर से ₹ 11,37,190 की ब्याज की राशि है। जीएमएसईएफसी ने दिनांक 15.03.2024 के आदेश के तहत पत्तन द्वारा समादेश याचिका दाखिल करने संबंधी मामला निश्चित करने और साथ ही पार्टी के दिनांक 25.09.2023 के आवेदन का जवाब देने का निदेश दिया है। पत्तन ने जीएमएसईएफसी के दिनांक 15.03.2024 के विवादित आदेश को रद्द करने और अलग रखने के लिए बंबई उच्च न्यायालय, गोवा के समक्ष समादेश याचिका दायर की है। माननीय उच्च न्यायालय ने जीएमएसईएफसी को दिनांक 17.04.2024 के आदेश के अनुसार उनके समक्ष कार्यवाही को वापसी योग्य तिथि से आगे स्थगित करने का निर्देश दिया है।

- x) The port had awarded the work for Extension of loading platform along the railway track No. 8A to Umrah Engineering & Constructions Pvt. Ltd. The work was delayed beyond the scheduled date of completion and therefore liquidated damages of ₹ 23,96,117/- was levied on the party. The party approached Goa Micro & Small Enterprises Facilitation Council (GMSEFC) by invoking the provisions of section 18 of MSMED Act, 2006. The party has claimed ₹ 23,96,117/- being outstanding principal amount and interest of ₹ 11,37,190 @ 20.25% on delayed payment and 12% simple interest till payment of claim. The GMSEFC vide order dated 15.03.2024 has directed to fix the matter for filing of written statement by port and also to reply to the application of the party dated 25.09.2023. The port has filed writ petition before High Court of Bombay, Goa to quash and set aside impugned order of GMSEFC dated 15.03.2024. The Hon'ble High Court has directed GMSEFC to defer the proceeding before them beyond the returnable date vide order dated 17.04.2024.
- xii) मेसर्स कॉनकन कंस्ट्रक्शन प्राइवेट लिमिटेड को वर्ष 2010 में 23,02,923/- रुपए की राशि पर हेडलैण्ड, सडा में भूमिगत जलाशय टैंक की मरम्मत और सुधार कार्य के लिए एक अनुबंध दिया गया था। एक के बाद एक बहाने पेश करके कार्य के निष्पादन में लापरवाही किए जाने के कारण, पत्तन ने उन्हें समाप्ति नोटिस जारी की और जमानती जमा के लिए जमा किए गए ₹ 1,15,000 के बीजी को नकदीकृत कर मेसर्स दीपक इंजीनियर्स एंड कॉन्ट्रैक्टर्स को अनुबंध दिया। मेसर्स कॉनकन कंस्ट्रक्शन प्राइवेट लिमिटेड ने सिविल कोर्ट, वास्को के समक्ष विशेष सिविल मुकदमा दायर किया, जिसमें यह घोषित करने की याचिका की गई कि अनुबंध की समाप्ति अवैध थी और अनुबंध के नियमों और शर्तों के विपरीत थी। पत्तन ने निर्धारित समय में काम शुरू करने में मेसर्स कॉनकन कंस्ट्रक्शन प्राइवेट लिमिटेड की असमर्थता के बाद मेसर्स दीपक इंजीनियर्स एंड कॉन्ट्रैक्टर्स की सेवाओं को नियोजित करते हुए, काम पूरा करने के लिए खर्च की गई अतिरिक्त राशि ब्याज सहित पत्तन बकाया राशि 4,04,379/- रुपए की वसूली के लिए उसी अदालत के समक्ष प्रति मामला दायर किया। माननीय न्यायाधीश ने दि. 21.12.2018 के साझा निर्णय द्वारा दोनों मामलों का निपटारा किया और निष्कर्ष निकाला कि मेसर्स कॉनकन कंस्ट्रक्शन प्राइवेट लिमिटेड को कोई वित्तीय नुकसान नहीं हुआ है और पत्तन द्वारा दायर नियमित सिविल मुकदमे को लागत सहित निपटाया। दि. 21.12.2018 के आदेश और डिक्री से व्यथित होकर, मेसर्स कॉनकन कंस्ट्रक्शन प्राइवेट लिमिटेड ने निर्णय/डिक्री की समीक्षा के लिए माननीय सिविल न्यायालय, वास्को के समक्ष सिविल विविध आवेदन प्रस्तुत किया और मुकदमे की डिक्री हेतु याचिका की। माननीय न्यायालय ने दि. 17.04.2023 के अपने आदेश द्वारा समीक्षा आवेदन को खारिज कर दिया। पार्टी ने 21.12.2018 को सिविल कोर्ट द्वारा पारित निर्णय और डिक्री को चुनौती देते हुए जिला न्यायालय, मडगांव के समक्ष प्रथम अपील दायर की थी। जिला न्यायालय, मडगांव ने अपने दिनांक 25.10.2021 के निर्णय और डिक्री के माध्यम से नियमित सिविल मुकदमे में पारित डिक्री को रद्द कर दिया है और मामले को कारण बताते हुए नए सिरे से बहस और निर्णय के लिए सिविल कोर्ट, वास्को को वापस भेज दिया है। मामला सिविल कोर्ट, वास्को के समक्ष लंबित है।
- xii) M/s. Concan Construction Pvt. Ltd. was awarded a contract for repairs and modification of the underground reservoir tank at Headland, Sada for an amount of ₹ 23,02,923/- in the year 2010. Due to negligence in the execution of the work by projecting excuses one after the other, the port issued termination notice and encashed the BG of ₹ 1,15,000 submitted towards Security Deposit and awarded the contract to M/s. Deepak Engineers and Contractors. M/s. Concan Constructions Pvt. Ltd. filed Special Civil Suit before Civil Court, Vasco praying for declaration that the termination of contract was illegal and contrary to the terms and conditions of the contract. The Port filed counter case before the same court for recovery of Port dues amounting to ₹ 4,04,379/- with interest being the additional amount incurred for completion of work after inability of M/s. Concan Constructions Pvt. Ltd. to commence the work in stipulated time by engaging the services of M/s. Deepak Engineers and Contractors. The Hon'ble Judge by common Judgement dated 21.12.2018 disposed both the matters concluding that M/s. Concan Constructions Pvt. Ltd has not incurred any financial loss and decreed the regular civil suit filed by port with cost. Aggrieved by the order and decree dated 21.12.2018, M/s. Concan Constructions Pvt. Ltd preferred Civil Misc. Application before Hon'ble Civil Court, Vasco for review of the judgement/ decree and prayed to decree the suit. The Hon'ble Court vide its order dated 17.04.2023 dismissed the review application. The party had filed a first appeal before the District Court, Margao challenging the judgment and decree passed by the Civil Court on 21.12.2018. The District Court, Margao vide its judgement and decree dated 25.10.2021 has set aside the decree passed in regular civil suit and remanded the case back to the Civil Court, Vasco for fresh arguments and judgement giving reasons. The matter is pending before Civil Court, Vasco.

4क. वर्ष के दौरान निपटाए गए मध्यस्थता/सीएससी/न्यायालय मामले:

4A. ARBITRATIONS / COURT CASES SETTLED DURING THE YEAR:

- i) भंडारण प्रभारों पर रॉयल्टी का भुगतान न करने के मामले में एएमपीटीपीएल के साथ मध्यस्थता: गोवा के मुर्गांव पत्तन में घाट संख्या 7 पर कोयला संभलाई टर्मिनल के विकास के लिए डिजाइन, निर्माण, वित्त, प्रचालन और हस्तांतरण (डीबीएफओटी) के आधार पर मुर्गांव पत्तन और मेसर्स एएमपीटीपीएल के बीच कन्सेशन करार (सीए) निष्पादित किया गया था। सीए के अनुसार, मेसर्स एएमपीटीपीएल को मेसर्स एएमपीटीपीएल द्वारा वसूले जाने वाले सकल राजस्व के 20% के बराबर रॉयल्टी का मासिक भुगतान करना था। पत्तन ने 06.06.2014 से 31.03.2019 तक भंडारण शुल्क पर रॉयल्टी का भुगतान न करने के लिए 27.06.2019 को मेसर्स एएमपीटीपीएल के खिलाफ मध्यस्थता का आह्वान किया था। पत्तन ने भंडारण शुल्क पर रॉयल्टी के साथ-साथ ब्याज की राशि 1,58,76,87,400/- रुपये का दावा किया था, जिसके खिलाफ मेसर्स एएमपीटीपीएल ने विभिन्न जवाबी दावे दायर किए हैं। मध्यस्थ न्यायाधिकरण ने पत्तन के दावे का 60% और एएमपीटीपीएल के जवाबी दावों का 60% मुआवजा का अवार्ड दिया है। अवार्ड से व्यथित होकर, पत्तन और एएमपीटीपीएल ने अवार्ड को रद्द करने और अलग रखने के लिए वाणिज्यिक न्यायालय, वास्को के समक्ष मध्यस्थता आवेदन को प्राथमिकता दी है। इस बीच, पत्तन और एएमपीटीपीएल ने पारस्परिक रूप से सहमति व्यक्त की है और मामले को इंडियन पोर्ट्स एसोसिएशन (आईपीए) द्वारा गठित और बंदरगाह द्वारा समाधान के लिए नियुक्त सुलह और निपटान समिति (सीएससी) को भेज दिया है। मेसर्स एएमपीटीपीएल ने 11.06.2024 के सीएससी निपटान समझौते के अनुसार रॉयल्टी और ब्याज बकाया के लिए 4.49 करोड़ रुपये (जीएसटी सहित) की राशि का भुगतान किया है। सीएससी के परिणाम की जानकारी 18.07.2024 के पत्र के माध्यम से एमओपीएसडब्ल्यू को दी गई।
- i) **Arbitration with AMPTPL in the matter of non-payment of Royalty on Storage Charges:** The Concession Agreement (CA) was executed between the Mormugao Port and M/s. AMPTPL for development of Coal Handling Terminal at Berth No. 7 in the Port of Mormugao, Goa on Design, Build, Finance, Operate and Transfer (DBFOT) Basis. As per the CA, M/s. AMPTPL had to make monthly Payment of Royalty equivalent to 20% of the Gross Revenue chargeable by M/s. AMPTPL. The Port had invoked Arbitration on 27.06.2019 against M/s. AMPTPL for non-payment of royalty on storage charges from 06.06.2014 till 31.03.2019. The Port had claimed Royalty on storage charges along with Interest amounting to ₹ 1,58,76,87,400/- against which M/s AMPTPL has filed various counter claims. The arbitral tribunal has awarded 60% of the port's claim and 60% of the counter claims of AMPTPL. Aggrieved with the award, Port and AMPTPL have preferred arbitral application before the Commercial court, Vasco to quash and set aside the award. In the meanwhile, port and AMPTPL have mutually agreed and has referred the matter to Conciliation & Settlement Committee (CSC) constituted by Indian Ports Association (IPA) and appointed by Port for resolution. M/s AMPTPL has paid an amount of ₹ 4.49 crores (incl. of GST) towards royalty and interest dues, as per the CSC settlement agreement dated 11.06.2024 and has withdrawn all the litigations pending in Court of laws. The outcome of the CSC was intimated to MoPSW vide letter dated 18.07.2024.
- ii) मंडोवी नदी, एनडब्ल्यू-68 पर 3 और चापोरा नदी एनडब्ल्यू-25 पर 1 फ्लोटिंग जेटी के डिजाइन, निर्माण, आपूर्ति, स्थापना, परीक्षण और कमीशनिंग का अनुबंध ईपीसी आधार पर रेल मैरिनेटेक इंफ्रा प्राइवेट लिमिटेड (आरएमआईपीएल) को दिया गया था। पार्टी ने निर्धारित समापन तिथि 03.02.2020 के बजाय 31.12.2021 को काम पूरा किया, इसलिए पार्टी पर ₹ 48 लाख (जीएसटी को छोड़कर) का परिसमापन हर्जाना लगाया गया। आरएमआईपीएल ने पत्तन से अनुरोध किया था कि वह विवाद को इंडियन पोर्ट्स एसोसिएशन (आईपीए) द्वारा गठित और वाणिज्यिक विवाद के समाधान के लिए पत्तन द्वारा नियुक्त सुलह और निपटान समिति (सीएससी) के समक्ष भेजे और पत्तन ने इस पर सहमति व्यक्त की। सीएससी ने दिनांक 26.02.2024 के अपने निपटान समझौते के तहत पत्तन को आरएमआईपीएल को पत्तन द्वारा वसूले गए ₹ 48 लाख के परिसमापन हर्जाने को वापस करने का आदेश दिया है।
- ii) The contract for Design, construction, supply, installation, testing and commissioning of 3 nos Floating jetties on River Mandovi, NW-68 and 1 no on River Chapora NW-25 on EPC basis was awarded to Rel Marinetek Infra Pvt. Ltd. (RMIPL). The party completed the work on 31.12.2021 instead of scheduled completion date 03.02.2020, therefore Liquidated damages of ₹ 48 lakhs (excl. of GST) was levied on the party. RMIPL had requested port to refer the dispute before Conciliation & Settlement Committee (CSC) constituted by Indian Ports Association (IPA) and appointed by Port for resolution of commercial dispute and the port agreed to the same. The CSC vide its settlement agreement dated 26.02.2024 has ordered port to refund the liquidated damages of ₹ 48 lakhs recovered by the port to RMIPL.
- iii) पत्तन के दो सेवानिवृत्त कर्मचारियों लीलामृत कारू और घनश्याम हेडाऊ के खिलाफ कथित तौर पर गलत जाति प्रमाण पत्र प्रस्तुत करके पत्तन में रोजगार प्राप्त करने के लिए अनुशासनात्मक जांच शुरू की गई थी। पूर्व कर्मचारी घनश्याम हेडाऊ ने क्षेत्रीय श्रम आयुक्त (आरएलसी) के समक्ष उनके देय ग्रेच्युटी राशि के भुगतान के लिए एक आवेदन दायर किया। आरएलसी ने दिनांक 30.12.2021 के आदेश के तहत पत्तन को 01.05.2018 से 10% प्रति वर्ष ब्याज के साथ ग्रेच्युटी बकाया का भुगतान करने का निदेश दिया। आरएलसी के आदेश को चुनौती देने वाली अपीलीय प्राधिकरण के समक्ष पत्तन द्वारा दायर अपील को दिनांक 08.09.2023 के आदेश के तहत अस्वीकार कर

दिया गया। पूर्व कर्मचारी लीलामृत कारू और घनश्याम हेडाऊ ने भी अध्यक्ष और सक्षम प्राधिकारी के आदेश को माननीय बंबई उच्च न्यायालय, गोवा के समक्ष चुनौती देते हुए स्वतंत्र रूप से समादेश याचिकाएं दायर की थीं। माननीय उच्च न्यायालय ने अपने सामान्य आदेश दिनांक 31.01.2022 के तहत दोनों याचिकाओं को अनुमति दी और अध्यक्ष और सक्षम प्राधिकारी के दिनांक 18.11.2020 के आदेशों को रद्द कर दिया और पत्तन को याचिकाकर्ताओं को पूरी पेंशन और बकाया राशि जारी करने का निदेश दिया।

पत्तन ने उच्च न्यायालय के 31.01.2022 के आदेश को चुनौती देते हुए माननीय सर्वोच्च न्यायालय के समक्ष एसएलपी दायर की। पत्तन ने पूर्व कर्मचारी घनश्याम हेडाऊ के मामले में उप मुख्य श्रम आयुक्त (केंद्रीय) और अपीलीय प्राधिकरण मुंबई के 08.09.2023 के आदेश को चुनौती देते हुए उच्च न्यायालय के समक्ष समादेश याचिका भी दायर की, जिसमें कहा गया कि 31.01.2022 के आदेश को चुनौती देते हुए माननीय सर्वोच्च न्यायालय के समक्ष एसएलपी दायर की गई है।

माननीय सर्वोच्च न्यायालय ने 19.11.2024 के आदेश के तहत याचिकाओं को यह कहते हुए खारिज कर दिया कि माननीय न्यायालय उच्च न्यायालय द्वारा पारित विवादित निर्णय और आदेश में हस्तक्षेप करने के लिए इच्छुक नहीं है और माननीय सर्वोच्च न्यायालय के पास जमा राशि जारी करने का निर्देश दिया।

इसलिए, सर्वोच्च न्यायालय द्वारा एसएलपी को खारिज किए जाने के मद्देनजर, गोवा में बॉम्बे के माननीय बंबई उच्च न्यायालय, गोवा के समक्ष पत्तन द्वारा दायर समादेश याचिका को 15.01.2025 के आदेश के तहत निष्फल होने के कारण निपटारा गया।

दोनों सेवानिवृत्त कर्मचारियों की जनवरी 2025 तक की अवधि के लिए रोकी गई पेंशन और अन्य लाभ संबंधी राशि ₹ 48.86 लाख, पत्तन द्वारा वित्त वर्ष 2024-25 में जारी कर दी गई है।

- iii) Disciplinary inquiry was initiated against two retired port employees namely Leelaamrut Karoo and Ghanshayam Hedao for allegedly obtaining employment in the port by producing false caste certificates. The ex-employee Ghanshayam Hedao filed an application with Regional Labour Commissioner (RLC) for payment of Gratuity amount due to him. RLC vide order dated 30.12.2021 directed port to pay the Gratuity dues along with interest @10% p.a w.e.f. 01.05.2018. The appeal filed by the Port before the Appellate Authority challenging the Order of the RLC was disallowed vide order dated 08.09.2023.

The ex-employees Leelaamrut Karoo and Ghanshayam Hedao had also independently filed writ petitions challenging the order of the Chairperson & Competent Authority before Hon'ble High Court at Bombay, Goa. The Hon'ble High Court vide its common order dated 31.01.2022 allowed both the petitions and quashed and set aside orders dated 18.11.2020 of Chairperson & Competent Authority and directed port to release full pension and arrears to the petitioners.

The port filed SLP before Hon'ble Supreme Court challenging the order dated 31.01.2022 of the High court. The Port also filed Writ Petition before the High Court challenging the order dated 08.09.2023 of the Dy. Chief Labour Commissioner (Central) & Appellate Authority Mumbai in case of ex-employee Ghanshayam Hedao, stating that SLPs have been filed before the Hon'ble Supreme Court challenging the order dated 31.01.2022.

The Hon'ble Supreme Court vide Order dated 19.11.2024 dismissed the petitions stating that the Hon'ble Court was not inclined to interfere with the impugned judgment and order passed by the High Court and directed to release the amount deposited with the Hon'ble Supreme Court.

Therefore, in view of the dismissal of SLPs by the Supreme Court, the Writ Petition filed by the Port before the Hon'ble High Court of Bombay at Goa was disposed of as being infructuous vide Order dated 15.01.2025.

The withheld pension and other benefits of both the retirees amounting to ₹ 48.86 lakhs for the period upto January 2025 has been released by the port in the FY 2024-25.

5. **सामान्य बीमा निधि** : पत्तन ने सामान्य बीमा निधि का सृजन किया है क्योंकि वह ऐसी परिसम्पत्तियों, जैसे कि वाहन, तथा अन्य भवन, संरचना (नॉन क्रिटिकल परिसम्पत्ति) आदि के सिवाय अपनी परिसम्पत्तियों को अलग से बीमाकृत नहीं करता है। इस निधि का प्रयोजन यह है कि ऐसी प्रमुख परिसम्पत्तियों को होनेवाली आकस्मिक हानि जिससे ऐसे परिसम्पत्तियों की पूर्ण/भारी हानी होती है, की पूर्ति की जा सके जिन्हें प्रतिस्थापित करना हो तथा परिसम्पत्तियों को मूल स्थिति में बनाए रखने के लिए भारी मरम्मत व्यय करना पड़े। दुर्घटनाओं के कारण होनेवाली मरम्मत के अन्य व्ययों को भी राजस्व में प्रभारित किया जाता है। पत्तन सम्पत्तियों को होनेवाली हानियों की वसूली पत्तन प्रयोक्ताओं से की जाती है।

संचयी घाटे की स्थिति के कारण वर्ष 2024-25 के दौरान इस निधि से कोई अंशदान नहीं किया गया। निवेश पर प्राप्त ब्याज को निधि में जमा किया गया। दि. 31.03.2025 तक सामान्य बीमा निधि शेष 22.98 करोड़ रुपए है।

5. **GENERAL INSURANCE FUND** : The Port had created General Insurance Fund as it was not separately insuring its Assets, except a few such as vehicles and other buildings, structures etc. (non-critical assets). The purpose of this fund was to cater to the significant accidental

losses relating to major Assets, which might lead to total / substantial damage to such Assets, requiring replacement and / or heavy repair expenditure in order to restore the Assets to their original condition. Other expenses on repairs, due to accidents, are charged to Revenue. The damages to the Port properties are recovered from the Port users.

No contribution was made to this fund for the year 2024-25 due to accumulated deficit position. Interest received on the investment is credited to this fund. The General Insurance Fund balance as on 31.03.2025 is ₹ 22.98 crores.

6. सेवा निवृत्ति लाभ:

6. RETIREMENT BENEFITS :

क) पेन्शन ट्रस्ट निधि : पेन्शन निधि के कारण बीमांकन दायित्व दि. 31.03.2025 तक निम्नवत है:

A) PENSION TRUST FUND : The actuarial liability on account of Pension Fund as on 31.03.2025 was as under:

मौजूदा कर्मचारी / Existing Employees	₹	637.45 Crores
पेन्शन भोगी तथा परिवार पेन्शन भोगी / Pensioners & Family Pensioners	₹	2270.33 Crores
कुल / Total	₹	2907.78 Crores

पत्तन ने वर्ष 2024-25 के दौरान आयकर नियम, 1962 के नियम 87 के अनुसार पेंशन ट्रस्ट निधि में योगदान के लिए ₹ 71.07 करोड़ का प्रावधान किया है और वित्त और विविध व्यय के तहत लाभ और हानि खातों में भारित किया है। दि. 31.03.2025 तक पेंशन ट्रस्ट निधि की कुल देनदारी ₹ 2907.78 करोड़ है और निधि शेष ₹ 2735.07 करोड़ है, ₹ 172.71 करोड़ का अंतर असाधारण मद के रूप में लेखा किया गया है।

वित्तीय वर्ष 2024-25 के दौरान पेंशन ट्रस्ट निधि में कमी के लिए ₹ 136.06 करोड़ की राशि का निवेश किया गया है। दि. 31.03.2025 तक निवेश में कमी ₹ 1444.09 करोड़ है।

The port has made a provision of ₹ 71.07 crores towards contribution to Pension Trust Fund as per rule 87 of the Income Tax Rules, 1962 and charged to the Profit & Loss accounts under Finance and Miscellaneous expenditure during the year 2024-25. The total liability of the Pension Trust Fund as on 31.03.2025 is ₹ 2907.78 crores and the fund balance is ₹ 2735.07 crores, the difference of ₹ 172.71 crores has been accounted as Extra-ordinary item.

An amount of ₹ 136.06 crores has been invested towards shortfall in Pension Trust Fund during the financial year 2024-25. The shortfall in investment is ₹ 1444.09 crores as on 31.03.2025.

ख) ग्रेच्युटी ट्रस्ट निधि : ग्रेच्युटी देयता का बीमांकन मूल्यांकन दि. 31.03.2025 तक ₹ 113.46 करोड़ है। वर्ष 2024-25 के दौरान पत्तन ने ग्रेच्युटी ट्रस्ट निधि में अंशदान के मद्दे ₹ 8.22 करोड़ का प्रावधान किया है और वित्त और विविध व्यय के तहत लाभ और हानि खातों में प्रभारित किया है। वर्ष 2024-25 के दौरान ग्रेच्युटी ट्रस्ट निधि निवेश में कमी के मद्दे ₹ 28.45 करोड़ की राशि का निवेश किया गया है। दि. 31.03.2025 तक कुल निवेश ₹ 113.46 करोड़ की देयता के मुकाबले ₹ 122.05 करोड़ है।

B) GRATUITY TRUST FUND : The actuarial valuation of Gratuity liability is ₹ 113.46 crores as on 31.03.2025. Port has made a provision of ₹ 8.22 crores towards contribution to Gratuity Trust Fund and charged to the Profit & Loss accounts under Finance and Miscellaneous expenditure during the year 2024-25. An amount of ₹ 28.45 crores has been invested towards shortfall in Gratuity Trust Fund investments during the year 2024-25. The total investments as on 31.03.2025 is ₹ 122.05 crores against the liability of ₹ 113.46 crores.

ग) छुट्टी नकदीकरण निधि: दि. 31.03.2025 तक निवेश मूल्य ₹ 26.40 करोड़ है, जबकि निधि शेष ₹ 68.24 करोड़ है। दि. 31.03.2025 तक निवेश में ₹ 41.84 करोड़ की कमी है। वित्तीय वर्ष 2024-25 के दौरान, पत्तन ने छुट्टी नकदीकरण निधि में अंशदान के मद्दे ₹ 3.61 करोड़ का प्रावधान किया है। वित्तीय वर्ष 2024-25 के लिए पत्तन ने छुट्टी नकदीकरण निधि में ₹ 19.03 लाख का निवेश किया है।

C) LEAVE ENCASHMENT FUND : The value of Investments as on 31.03.2025 is ₹ 26.40 crores as against the fund balance of ₹ 68.24 crores. The shortfall in investment is ₹ 41.84 crores as on 31.03.2025. During the financial year 2024-25, the port has made a provision of ₹ 3.61 crores towards contribution to leave encashment fund. The port has invested ₹ 19.03 lakhs towards leave encashment fund for the financial year 2024-25.

7. **कार्पोरेट सोशियल रिस्पॉन्सिबिलिटी** : पत्र सं. पीडी-25021/10/2011-पीडी.II, दिनांक 02.12.2011 के तहत सरकार द्वारा जारी दिशा-निर्देशों के अनुसरण में कार्पोरेट सोशियल रिस्पॉन्सिबिलिटी निधि का सृजन किया गया और वर्ष 2011-12 के दौरान 1.65 करोड रुपयों का अंशदान किया गया। शेष निधि, वित्तीय वर्ष 2017-18 तक पूर्णतया सीएसआर क्रियाकलापों पर व्यय की गई। पिछले वर्ष पत्तन की घाटे की वित्तीय स्थिति के कारण वर्ष 2024-25 के दौरान सीएसआर निधि में कोई अंशदान नहीं किया गया। परिणामतया दि. 31.03.2025 तक निधि शेष शून्य है।

7. **CORPORATE SOCIAL RESPONSIBILITY FUND**: In pursuance of Govt. guidelines issued vide letter No.PD-25021/10/2011-PD.II, dated 02.12.2011, the Corporate Social Responsibility Fund was created in accordance with the Guidelines and ₹ 1.65 crores was contributed during the year 2011-12. The fund balance has been fully utilized for CSR activities by the financial year 2017-18.

No contribution to CSR Fund was made during the year 2024-25 on account of deficit position of the Port in the previous year. As a result, the fund balance as on 31.03.2025 is NIL.

8. **भविष्य निधि पर ब्याज** : वर्ष 2024-25 तथा 2023-24 के दौरान भविष्य निधि के अंशदाताओं को बकाया रकम पर घोषित ब्याज की दर निम्नवत है:

8. **INTEREST ON PROVIDENT FUND** : The rate of interest declared on the outstanding balance to the subscribers of Provident Fund during the years 2024-25 and 2023-24 are given hereunder:

वर्ष / Year	ब्याज दर / Rate of Interest
2024-25	9.50%
2023-24	9.75%

9. **सांविधिक प्रारक्षितों में अंशदान** : पत्तन को नियोजित पूंजी का न्यूनतम 3% राशि दो सांविधिक प्रारक्षितों में अंतरित करनी होती है। किन्तु पत्तन की संचयी घाटे की वित्तीय स्थिति के कारण 2024-25 के लिए इन प्रारक्षितों में कोई राशि समायोजित नहीं की गई है। परिणामतया दि. 31.03.2025 तक निधि शेष शून्य है।

9. **CONTRIBUTION TO STATUTORY RESERVES** : The Port has to transfer minimum 3% of Capital employed to two Statutory Reserves. However, due to accumulated deficit financial position of the Port, no amount has been appropriated towards these Reserves for the year 2024-25. As a result, funds balance as on 31.03.2025 is NIL.

10. पेन्शन ट्रस्ट निधि तथा ग्रेच्युटी ट्रस्ट निधि के संबंध में वर्ष 2024-25 के लिए प्राप्ति तथा भुगतान लेखा, आय तथा व्यय लेखा और तुलनपत्र और साथ ही लेखा परीक्षा रिपोर्ट को वार्षिक लेखाओं में शामिल किया गया है।

10. The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet alongwith the Audit Report for the year 2024-25 in respect of Pension Trust Fund and Gratuity Trust Fund have been incorporated in the Annual Accounts.

11. **योजनागत तथा गैर योजनागत योजनाएं** : वर्ष 2024-25 के दौरान पत्तन ने योजनागत/गैर योजनागत योजनाओं के निष्पादन हेतु 57.06 करोड रुपए का व्यय किया है।

पूंजीगत (योजनागत तथा गैर योजनागत) लेखा में निष्पादित किए जाने हेतु शेष संविदा की प्राक्कालित लागत 40.69 करोड रुपए है।

11. **PLAN & NON-PLAN SCHEMES** : The Port has spent an amount of ₹ 57.06 Crores for execution of Plan / Non Plan schemes during the year 2024-25.

The estimated amount of contract remaining to be executed on Capital (Plan & Non Plan) account amounts to ₹ 40.69 Crores.

12. **डीएमजी से प्राप्य भंडारण प्रभारों पर राजस्व** : दि. 05.10.2012 से कार्गो को पत्तन से खाली किए जाने तक लौह अयस्क के भंडारण प्रभारों हेतु माननीय सर्वोच्च न्यायालय के आदेश के अनुसार डायरेक्टर ऑफ मार्टिन्स एण्ड जिओलॉजी, गोवा सरकार से 57.52 करोड रुपये के दावे के मद्दे 17.89 करोड रुपये प्राप्त हुए जो कि पत्तन से संपूर्ण कार्गो खाली किए जाने उपरान्त संशोधन के अधीन है। चूंकि डायरेक्टर ऑफ मार्टिन्स एण्ड जिओलॉजी ने कुछ दावों का निपटान किया है, अतः प्राप्ति आधार पर लेखा में आय की पहचान की गई है।

12. **Revenue on Storage Charges receivable from DMG:** As per the order of Hon'ble Supreme Court for payment of charges on storage of iron-ore from 05.10.2012 till evacuation of cargo from Port, an amount of ₹ 17.89 Crores was received from the Director of Mines & Geology, Govt. of Goa as against the claim of ₹ 57.52 crores, which is subject to revision after evacuation of entire cargo from the Port. As the Director of Mines & Geology has disputed certain claims, the income is recognised in accounts on receipts basis.

13. सरकार से अनुदान:

13. GRANTS FROM GOVERNMENT:

i) **मुर्गांव पत्तन प्राधिकरण में घाट संख्या 5,6,7,8 व 9 को प्रवेश/निकास सड़क से जोड़ने वाली 12 मीटर चौड़ी कंक्रीट सड़क का निर्माण :** पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (सागरमाला सेल) ने अपने पत्र संख्या SM-25022/36/2020- SM (C. सं.343548) दिनांक 14 जून, 2024 के माध्यम से मुर्गांव पत्तन प्राधिकरण को परियोजना के लिए चौथी व अंतिम किस्त के रूप में ₹ 14,86,975/- का अनुदान जारी किया है।

i) **Construction of 12m wide concrete road connecting berth no.5,6,7,8 & 9 to entry/exit road at Mormugao Port Authority:** The Ministry of Ports, Shipping and Waterways (Sagarmala Cell) vide its letter no. SM-25022/36/2020-SM (C. No. 343548) dated 14th June, 2024 has released a grant of ₹ 14,86,975/- as 4th & final installment for the project to the Mormugao Port Authority.

ii) **मुर्गांव पत्तन में अंतर्राष्ट्रीय और देशी क्रूज टर्मिनल का विकास:**

- पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (सागरमाला सेल) ने अपने पत्र संख्या P2-25021/7/2019-एसएम (ई 337241) दिनांक 14 जून, 2024 के माध्यम से मुर्गांव पत्तन प्राधिकरण को परियोजना के लिए पहली और तीसरी किस्त के शेष भाग के रूप में ₹ 13,71,24,287/- का अनुदान जारी किया है।

- पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (सागरमाला सेल) ने अपने पत्र संख्या P2-25021/7/2019-एसएम (ई. 337241) दिनांक 26 सितंबर, 2024 के माध्यम से मुर्गांव पत्तन प्राधिकरण को परियोजना के लिए चौथी किस्त (भाग-1) के रूप में ₹ 5,55,00,000/- का अनुदान जारी किया है।

- पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (सागरमाला सेल) ने अपने पत्र संख्या P2-25021/7/2019-एसएम (ई 337241) दिनांक 18 मार्च, 2025 के माध्यम से मुर्गांव पत्तन प्राधिकरण को परियोजना के लिए पहले से जारी किस्तों के जीएसटी घटक के रूप में ₹ 6,31,00,000/- का अनुदान जारी किया है।

ii) **Development of International & domestic Cruise Terminal at Mormugao Port :**

- The Ministry of Ports, Shipping and Waterways (Sagarmala Cell) vide its letter no. P2-25021/7/2019-SM(e337241) dated 18th June, 2024 has released a grant of ₹ 13,71,24,287/- as remaining part of 1st and 3rd installment for the project to the Mormugao Port Authority.

- The Ministry of Ports, Shipping and Waterways (Sagarmala Cell) vide its letter no. P2-25021/7/2019-SM(e337241) dated 26th September, 2024 has released a grant of ₹ 5,55,00,000/- as 4th installment (Part-I) for the project to the Mormugao Port Authority.

- The Ministry of Ports, Shipping and Waterways (Sagarmala Cell) vide its letter no. P2-25021/7/2019-SM(e337241) dated 18th March, 2025 has released a grant of ₹ 6,31,00,000/- as GST component of already released installments for the project to the Mormugao Port Authority.

iii) **मुर्गांव पत्तन न्यास रेलवे यार्ड, बायना से मुर्गांव पत्तन प्राधिकरण में प्रवेश/निकास सड़क तक अप-रैंप का निर्माण:** पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (सागरमाला सेल) ने अपने पत्र संख्या एसएम-25022/16/2019- एसएम (ई 337220) दिनांक 22 जुलाई, 2024 के माध्यम से मुर्गांव पत्तन प्राधिकरण को परियोजना के लिए चौथी किस्त (भाग-1) के रूप में ₹ 1,31,85,000/- का अनुदान जारी किया है।

iii) **Construction of Up-Ramp at Mormugao Port Trust Railway Yard, Baina: to entry/exit road at Mormugao Port Authority:** The Ministry of Ports, Shipping and Waterways (Sagarmala Cell) vide its letter no. SM-25022/16/2019-SM (e337220) dated 22nd July, 2024 has released a grant of ₹1,31,85,000/- as 4th installment (Par-I) for the project to the Mormugao Port Authority.

iv) काटे-बायना स्थित सीवरेज इंफ्रास्ट्रक्चर डेवलपमेंट कॉरपोरेशन ऑफ गोवा लिमिटेड (एसआईडीसीजीएल) से सीवेज उपचारित जल का पुनर्चक्रण/पुनः उपयोग।

- पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (सागरमाला सेल) ने अपने पत्र संख्या पीडी-24015/70/2023-पीडी-II (ई362230) दिनांक 29 जुलाई, 2024 के माध्यम से मुर्गांव पत्तन प्राधिकरण को परियोजना के लिए पहली और दूसरी किस्त के रूप में ₹ 1,58,75,520/- का अनुदान जारी किया है।
- पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (सागरमाला सेल) ने अपने पत्र संख्या पीडी-24015/70/2023-पीडी-II (ई362230) दिनांक 26 सितंबर, 2024 के माध्यम से मुर्गांव पत्तन प्राधिकरण को परियोजना के लिए तीसरी किस्त के रूप में ₹ 95,25,312/- का अनुदान जारी किया है।
- पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (सागरमाला सेल) ने अपने पत्र संख्या पीडी-24015/70/2023-पीडी-II (ई362230) दिनांक 19 फरवरी, 2025 के माध्यम से मुर्गांव पत्तन प्राधिकरण को परियोजना के लिए चौथी (भाग-1) किस्त के रूप में ₹ 47,62,656/- का अनुदान जारी किया है।

iv) Recycling / Reuse of Sewage Treated water from Sewerage Infrastructure Development Corporation of Goa Ltd.(SIDCGL) located at Katem- Baina.

- The Ministry of Ports, Shipping and Waterways (Sagarmala Cell) vide its letter no. PD-24015/70/2023-PD-II (e362230) dated 29th July, 2024 has released a grant of ₹ 1,58,75,520/- as 1st & 2nd installment for the project to the Mormugao Port Authority.
- The Ministry of Ports, Shipping and Waterways (Sagarmala Cell) vide its letter no. PD-24015/70/2023-PD-II (e362230) dated 26th September, 2024 has released a grant of ₹ 95,25,312/- as 3rd installment for the project to the Mormugao Port Authority.
- The Ministry of Ports, Shipping and Waterways (Sagarmala Cell) vide its letter no. PD-24015/70/2023-PD-II (e362230) dated 19th February, 2025 has released a grant of ₹ 47,62,656/- as 4th (part-1) installment for the project to the Mormugao Port Authority.

14. **वैगन क्षति और कमी लागत:** एसडब्ल्यूआर ने अक्टूबर 2009 से दिसंबर 2017 की अवधि के लिए हुई कमियों/क्षति और मरम्मत की लागत के लिए ₹ 14,11,91,318/- की राशि का दावा किया है। हालाँकि, उनके दावों को पत्तन द्वारा स्वीकार नहीं किया गया है, क्योंकि दावा किया गया नुकसान असंगत था और पत्तन द्वारा स्वीकार्य नहीं था, लेकिन निरंतर सीएजी ऑडिट अवलोकन के कारण, पत्तन ने वित्तीय वर्ष 2023-24 के दौरान इस देयता का लेखाकरण किया है। पत्तन ने अक्टूबर 2009 से मार्च 2015 की अवधि के लिए क्षति और कमी बकाया और कुल वैगन किराया शुल्क बकाया के निपटान के लिए वित्त वर्ष 2024-25 के दौरान ₹ 4,25,55,317/- की राशि का भुगतान किया है।

14. **Wagon Damage and Deficiency cost:** SWRs have claimed an amount of ₹ 14,11,91,318/- towards cost of deficiencies/damages and repairs incurred for the period October 2009 to December 2017. However, their claims are not acknowledged by the Port, as the damages claimed were disproportionate and not agreeable by Port but due to recurring CAG Audit observation, the Port has accounted for this liability during financial year 2023-24. The port has paid an amount of ₹ 4,25,55,317/- during FY 2024-25 towards settlement of damage and deficiency dues for the period from October 2009 to March 2015 and total wagon hire charges dues.

15. **डीसीआई द्वारा किए दावों का अस्वीकार :** पूंजीगत निकर्षण कार्य ड्रेजिंग कॉर्पोरेशन ऑफ इंडिया (डीसीआई) को 193.50 करोड़ रुपए की कुल लागत पर तथा पांच और आधे महीने की समाप्ति अवधि सहित सौंपा गया था। किन्तु नेशनल ग्रीन ट्रिब्यूनल (एनजीटी) के स्थगन आदेश के कारण पूंजीगत निकर्षण परियोजना बंद रखी गई। डीसीआई ने मात्र 67,63,916 घन मीटर का गाद निकर्षित किया है जो कि निकर्षित की जानेवाली कुल मात्रा अर्थात 1,50,00,000 घन मीटर का 45% है। डीसीआई ने 25.34 करोड़ रुपए बीजक प्रस्तुत किया है जिसे पत्तन ने स्वीकार नहीं किया है।

चूंकि डीसीआई द्वारा कोट की गई दर निकर्षित मात्रा का प्रति घन मीटर है, और उन्होंने कार्य की कुछ ही मात्रा पूरी की है इसलिए डीसीआई द्वारा किया गया 25 करोड़ रुपए का दावा पत्तन को स्वीकार्य नहीं है। यह मामला समाधान हेतु आईपीए द्वारा गठित समिति को संदर्भित किया गया है। पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (डीसीआई सेक्शन) ने अपने पत्र एसएस-11025/6/2016-एसवाई-II दिनांक 16.02.2021 के तहत पत्तन को सलाह दी है कि इस मामले पर अध्यक्ष स्तर पर डीसीआई और एमओपीटी के बीच द्विपक्षीय रूप से चर्चा की जाए और यदि आवश्यक हो तो इस मामले को आपस में सुलझाने के लिए इसे समिति के अध्यक्ष के रूप में डीए(पी) के समक्ष उठाया जाएगा। मामले को इंडियन पोर्ट्स एसोसिएशन (आईपीए) द्वारा गठित और पत्तन द्वारा समाधान के लिए नियुक्त सुलह और निपटान समिति (सीएससी) को भेजा गया है, जो कार्य चालू है।

15. **Non acceptance of claims made by DCI:** Capital dredging works were awarded to Dredging Corporation of India (DCI) at the total cost of ₹ 193.50 crores, with completion period of five and half months. However, due to the stay order by National Green Tribunal (NGT), the Capital Dredging project was stopped. DCI has dredged only 67,63,916 cubic meter of silt being 45% of the total quantity i.e. 1,50,00,000 cubic meter to be dredged. DCI has raised invoice of ₹ 25.34 crores which is not accepted by the Port.
- Since, the rate quoted by DCI was per cubic metres of the quantity dredged and has completed only part of the work, the claim of ₹ 25 crores made by DCI has not been accepted by the Port. The matter was referred to the committee constituted by IPA for resolution. The Ministry of Ports, Shipping and Waterways (DCI section) vide its letter no. SS-11025/6/2016-Sy.II dated 16.02.2021 has advised port to bilaterally discuss the matter at Chairmen level between DCI & MoPT and if necessary the matter would be taken up with DA (P) as Chairman of the Committee to resolve amicably. The matter has been referred to Conciliation & Settlement Committee (CSC) constituted by Indian Ports Association (IPA) and appointed by the port for resolution, which is in progress.
16. **सीआईएसएफ का ब्याज दावा :** महानिदेशक, सीआईएसएफ ने 31 मार्च 2023 तक तैनाती, शस्त्र व गोला बारूद तथा कपड़े और उपकरणों की लागत के विलंबित भुगतान के लिए दंडात्मक ब्याज के रूप में 17.21 करोड़ रूपए का दावा किया है। पत्तन ने पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (एमओपीएसडब्ल्यू) से अनुरोध किया है कि उपरोक्त दंडात्मक ब्याज के अधित्यजन के मामले को गृह मंत्रालय के समक्ष उठाया जाए। पत्तन ने देयता को स्वीकार नहीं किया है, लेकिन निरंतर सीएजी ऑडिट अवलोकन के कारण, पत्तन ने वित्तीय वर्ष 2023-24 के दौरान इस देयता का लेखाकरण किया है।
16. **Interest claim of CISF :** The Director General, CISF has made a claim of ₹ 17.21 crores towards penal interest for delayed payment of Cost of Deployment, Arms & Ammunition and Clothing and Equipment's upto 31st March 2023. The Port has requested Ministry of Ports, Shipping & Waterways (MoPSW) to take up the issue for waiver of the above penal interest with the Home Ministry. The port has not acknowledged the liability but due to recurring CAG audit observation, the Port has accounted for this liability during financial year 2023-24.
17. **एम.टी.नू शि नलिनी बचाव अभियान :** पोत परिवहन मंत्रालय ने अपने आदेश सं. OD-08011/3/2019/3/2019-PD-VII दिनांक 16-11-2019 के तहत एम.टी. नू शी नलिनी जहाज के बचाव तथा इस संबंध में व्यय केंद्र सरकार से प्रभारित करने के लिए अपनी मंजूरी सूचित की है। पत्तन ने पत्र संख्या DC/G-34 (नू शि नलिनी) 2020/2284 दिनांक 15.02.2020 के तहत पोत परिवहन मंत्रालय से अनुरोध किया था कि एम.टी. नू शि नलिनी के बचाव अभियान के लिए 28.04 करोड़ रूपए की प्रतिपूर्ति की जाए। पत्तन ने वित्तीय वर्ष 2019-20 के दौरान बचाव अभियान के लिए वित्तीय सहायता के रूप में मंत्रालय से 15.00 करोड़ रुपये प्राप्त किए हैं। जहाज एम.टी. नू शि नलिनी की 13.50 करोड़ रूपए के लिए नीलामी कर दी, जिसकी बिक्री से प्राप्त राशि माननीय उच्च न्यायालय में जमा कर दी गई है। पत्तन ने ₹ 33,30,90,140/- रुपये के अपने दावों की वसूली के लिए दि. 23.10.2020 को माननीय उच्च न्यायालय के समक्ष याचिका दायर की है और इसकी सुनवाई की प्रतीक्षा है।
17. **M.T. Nu Shi Nalini Salvage Operations:** Ministry of Shipping vide its order no.OD-08011/3/2019/3/2019-PD-VII dated 16.11.2019 communicated their approval for salvaging the vessel M.T. Nu Shi Nalini and charging the expenditure to Central Government. The port had requested Ministry of Shipping vide letter no. DC/G-34 (Nu Shi Nalini)/2020/2284 dated 15.02.2020 to reimburse ₹ 28.04 crores towards salvage operations of M.T. Nu Shi Nalini. The port has received ₹ 15.00 crores from Ministry during financial year 2019-20 as financial assistance towards the salvage operations. The vessel M.T. Nu Shi Nalini has been auctioned for ₹ 13.50 crores, the sales proceeds is deposited with Hon'ble High Court. The port has filed petition before Hon'ble High Court on 23.10.2020 for recovery of the port's claims amounting to ₹ 33,30,90,140/- and is awaiting its hearing.
18. **विशेष स्वैच्छिक सेवानिवृत्ति योजना (एसवीआरएस):** मुर्गांव पत्तन प्राधिकरण के मंडल ने 08.12.2022 के संकल्प संख्या 105 के तहत पत्तन कर्मचारियों के लिए विशेष स्वैच्छिक सेवानिवृत्ति योजना शुरू करने की मंजूरी दी थी। पत्र संख्या जीएडी/पीसी-बी/ 1(15)/2022/2291 दिनांक 16.12.2022 के तहत प्रस्ताव को मंजूरी के लिए पत्तन, पोत परिवहन और जलमार्ग मंत्रालय (एमओपीएसडब्ल्यू) को भेजा गया था। एमओपीएसडब्ल्यू ने अपने पत्र संख्या एलबी 16016/4/2021-एल दिनांक 15.03.2023 के द्वारा पत्तन कर्मचारियों के लिए विशेष स्वैच्छिक सेवानिवृत्ति योजना शुरू करने के लिए अपनी मंजूरी दी। वित्त वर्ष 2024-25 के दौरान अनुग्रह राशि के रूप में ₹ 15,46,367/- की राशि का भुगतान किया गया है।

18. **Special Voluntary Retirement Scheme (SVRS):** The Board of Mormugao Port Authority had accorded approval for introduction of Special Voluntary Retirement Scheme for the port employees vide resolution no. 105 of 08.12.2022. The proposal was sent to Ministry of Ports, Shipping and Waterways (MoPSW) vide letter no. GAD/PC-B/1(15)/2022/2291 dtd. 16.12.2022 for approval. The MoPSW vide its letter no. LB 16016/4/2021-L dtd. 15.03.2023 conveyed its approval for introduction of Special Voluntary Retirement Scheme for the port employees. During the FY 2024-25, an amount of ₹ 15,46,367/- has been paid towards Ex-gratia payment.
19. मुर्गांव पत्तन के पास 546.66 एकड़ भूमि का स्वामित्व है, जिसमें 403.82 एकड़ भूमि का स्वामित्व है, जो सरकारी रिकॉर्ड (फॉर्म “डी” और आई और XIV) में दर्ज है और 142.84 एकड़ भूमि रिक्लेम्ड भूमि है, जिसका सर्वेक्षण नहीं किया गया है और कोई सरकारी रिकॉर्ड में दर्ज नहीं है। विषयगत भूमि दक्षिण गोवा कलेक्टोरेट द्वारा एमपीए को 9 जुलाई 2001 के ऑर्डर सं. 43-44-96-रेव-11 के माध्यम से दी गई थी।
19. Mormugao Port authority is in ownership of area admeasuring 546.66 Acres, out of which 403.82 Acres of land is having title, recorded in the Government records (having Form “D” & I & XIV) and 142.84 Acres land is the reclaimed land which is not surveyed nor recorded in Government records. The subject land was granted to MPA by the Collectorate of South Goa, vide order no. No.43-44-96-REV-II, dated 9th July 2001.
20. **धीमी/अचल सम्पत्ति के लिए प्रावधान :** धीमी/अचल तथा अप्रयुक्त सम्पत्ति मदों के लिए प्रावधान हेतु पत्तन ने एक नीति बनायी है। वित्तीय वर्ष 2024-25 के लिए धीमी/अचल सम्पत्ति हेतु ₹ 5,49,623/- का प्रावधान किया गया है, जिसका विवरण निम्नवत है:
20. **Provision for slow/non-moving inventory:** The port has formulated a policy for providing provision on slow/non-moving and obsolete inventory items. The provision for slow/ non-moving inventory is ₹ 5,49,623/- for the financial year 2024-25, details are as under:

सम्पत्ति सूची की कालगणना Inventory Ageing	राशि Amount	प्रावधान % Provision %	प्रावधान राशि Provision Amount
10 वर्ष से अधिक / above 10 yrs	7,76,392	25%	1,94,098
5 वर्ष से अधिक 10 वर्ष तक / above 5 yrs upto 10 yrs	29,10,621	10%	2,91,062
3 वर्ष से अधिक 5 वर्ष तक / above 3 yrs upto 5 yrs	12,89,269	5%	64,463
3 वर्ष तक / up to 3 years	1,04,89,064	0%	—
अप्रयुक्त / Obsolete	—	100%	—
कुल / TOTAL	1,54,65,346		5,49,623

चूंकि लेखा में मौजूदा प्रावधान ₹ 7,25,963/- है, जो आवश्यक प्रावधान से अधिक है, इसलिए चालू कोई अतिरिक्त प्रावधान नहीं किया गया है।

Since, the existing provision in the accounts is ₹ 7,25,963/-, which is in excess of the required provision no additional provision has been made towards slow/ non-moving inventory for the current financial year

21. **संदिग्ध ऋणों के लिए प्रावधान :** पत्तन ने कालगणना के आधार पर देनदारों के लिए प्रावधान हेतु एक नीति बनायी है। वित्तीय वर्ष 2024-25 के दौरान संदिग्ध ऋणों के लिए प्रावधान के रूप में लेखाओं में ₹ 7.60 करोड़ का प्रावधान किया गया है। विवरण निम्नवत है:
21. **Provision for Doubtful debts:** The port has formulated a policy for providing for debtors based on its ageing. During the financial year 2024-25, an amount of ₹ 7.60 crores has been provided as provision for Doubtful debts, details are as under:

देनदारों की कालगणना Debtors Ageing	प्रावधान % Provision %	देनदारी Debtors	प्रावधान राशि Provision Amount
3 वर्ष तक / Upto 3 years	0%	40,30,55,187	NIL
3 वर्ष से अधिक 10 वर्ष तक Above 3 years upto 10 years	5%	74,12,84,863	3,70,64,244
10 वर्ष तथा उससे अधिक 10 years and above	10%	1,65,74,502	16,57,450
		1,16,09,14,552	3,87,21,694
अतिरिक्त प्रावधान / Additional Provision			64,52,75,215
दिनांक 31-03-2025 तक का प्रावधान Provision as on 31-03-2025			68,39,96,909
दिनांक 31-03-2023 तक का प्रावधान (-) (-) Provision as on 31-03-2024			60,79,98,089
वर्ष 2024-25 के लिए प्रावधान Provision made for 2024-25			7,59,98,820

तारीख : 23 मई, 2025
Date : 23rd May, 2025
स्थान : हेडलैण्ड सडा, मुर्गांव गोवा
Place : Headland-Sada, Mormugao-Goa.

हस्ता /-
Sd/-
(अनंत वी.पी. चोडणेकर)
(ANANT V.P. CHODNEKAR)
वित्तीय सलाहकार व मुख्य लेखा अधिकारी
Financial Advisor & Chief Accounts Officer

हस्ता /-
Sd/-
(डॉ. एन. विनोदकुमार)
(Dr. N. VINODKUMAR)
अध्यक्ष
Chairperson



मुरगांव पत्तन प्राधिकरण
MORMUGAO PORT AUTHORITY

लेखा-परीक्षा प्रतिवेदन
2024- 25
SEPARATE AUDIT REPORT
2024- 25

दिनांक 31 मार्च 2025 को समाप्त वर्ष के लिए मुर्गांव पत्तन प्राधिकरण के लेखाओं पर लिए भारत के नियंत्रक एवं महालेखा परीक्षक का अभिमत

अभिमत

हमने महापत्तन प्राधिकरण अधिनियम 2021 की धारा 44 (2) के साथ पठित नियंत्रक और महालेखा परीक्षक (कर्तव्य, शक्तियां और सेवा की शर्तें) अधिनियम, 1971 के तहत मुर्गांव पत्तन प्राधिकरण (एमपीए) के वित्तीय विवरणों की लेखा परीक्षा की है, जिसमें दिनांक 31 मार्च, 2025 की वित्तीय स्थिति का विवरण, उस वर्ष के लिए लाभ-हानि लेखा तथा वित्तीय विवरणों से संबंधित टिप्पणियाँ और महत्वपूर्ण लेखांकन नीतियों का सारांश शामिल है।

इस लेखा-परीक्षा प्रतिवेदन में वर्गीकरण, उत्कृष्ट लेखा - विधि पध्दतियों का अनुपालन, लेखा - विधि मानक और प्रकटीकरण मानदंडों आदि के संबंध में मात्र लेखा-विधि कार्य पर भारत के नियंत्रक तथा महालेखापरीक्षक (सीएजी) की टिप्पणियां शामिल हैं। कानून, नियमों और विनियमों (औचित्य और नियमन) का अनुपालन तथा और कार्य क्षमता सह निष्पादन पहलुओं आदि के संबंध में वित्तीय सम्यवहार के संबंध में लेखा परीक्षा टीका-टिप्पणियां, यदि कोई हों, तो निरीक्षण रिपोर्ट/सीएजी के लेखा-परीक्षा प्रतिवेदन के माध्यम से अलग से सूचित किया जाता है।

हमारी राय में, मुर्गांव पत्तन प्राधिकरण के संलग्न वित्तीय विवरण, उनके साथ दी गई लेखांकन नीतियों, टिप्पणियों तथा पृथक लेखा प्रतिवेदन में उल्लिखित विषयों के साथ मिलकर, दिनांक 31 मार्च 2025 की स्थिति में स्वायत्त निकाय की वित्तीय स्थिति, उसके वित्तीय प्रदर्शन एवं उस वर्ष के लिए कैश फ्लो का एक सत्य एवं निष्पक्ष चित्र प्रस्तुत करते हैं, जो स्वायत्त निकायों पर लागू प्रारूप के अनुरूप है।

अभिमत का आधार

हमने अपने लेखा परीक्षा सीएजी के लेखा परीक्षा विनियमों/मानकों/मैनुअल्स/दिशा-निर्देशों/परिपत्रों आदि के अनुसार किया है। हमारी जिम्मेदारियाँ हमारे प्रतिवेदन के “वित्तीय विवरणों के लेखा परीक्षा हेतु लेखा परीक्षक की जिम्मेदारियाँ” खंड में और अधिक विस्तार से वर्णित हैं। हम अपने लेखा परीक्षा के संबंध में लागू नैतिक आवश्यकताओं के अनुसार स्वायत्त निकाय से स्वतंत्र हैं और हमने इन आवश्यकताओं के अनुसार अपनी अन्य नैतिक जिम्मेदारियाँ भी पूरी की हैं। हमारा विश्वास है कि हमें प्राप्त लेखा साक्ष्य हमारी राय के लिए पर्याप्त और उपयुक्त हैं।

वित्तीय विवरणों के लिए प्रबंधन की जिम्मेदारियाँ

मुर्गांव पत्तन प्राधिकरण का मंडल वित्तीय विवरणों की तैयारी एवं उनके निष्पक्ष प्रस्तुतीकरण के लिए उत्तरदायी है, जो एमपीए पर लागू एक समान प्रारूप के अनुसार तैयार किए जाते हैं। साथ ही, प्रबंधन इस बात के लिए भी उत्तरदायी है कि वित्तीय विवरणों की तैयारी हेतु आवश्यक आंतरिक नियंत्रण स्थापित और बनाए रखें, जिससे वे किसी भी भौतिक त्रुटि या धोखाधड़ी से मुक्त रहें।

वित्तीय विवरणों के लेखा परीक्षा हेतु लेखा परीक्षक की जिम्मेदारियाँ

हमारा उद्देश्य यह सुनिश्चित करना है कि संपूर्ण वित्तीय विवरण किसी भौतिक त्रुटि या धोखाधड़ी से मुक्त हैं, इसके लिए यथोचित आश्वासन प्राप्त करना तथा सीएजी के लेखा परीक्षा विनियमों/ मानकों/ मैनुअल्स/दिशा-निर्देशों/परिपत्र आदि के अनुसार हमारे अभिमत सहित एक लेखा परीक्षक का प्रतिवेदन जारी करना।

स्थान : मुंबई

दिनांक : 27 अक्टूबर, 2025

भारत के नियंत्रक एवं मुख्य महालेखा परीक्षक के लिए तथा की ओर से

(विजय एन. कोठारी)

प्रधान लेखा परीक्षा निदेशक (नौवहन), मुंबई

Opinion of the Comptroller & Auditor General of India on the Accounts of Mormugao Port Authority for the year ended 31 March 2025

Opinion

We have audited the financial statements of Mormugao Port Authority (MPA) which comprise the Statement of financial position as at 31 March 2025 and the Profit and Loss Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 44 (2) of the Major Port Authorities Act 2021.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects. etc., if any, are reported through inspection reports/CAG's audit reports separately.

In our opinion the accompanying Financial Statement of Mormugao Port Authority, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, give a true and fair view of the financial position of the autonomous body as at March 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with format applicable to the Autonomous Bodies.

Basis for Opinion

We conducted our audit in accordance with the CAG auditing regulations/standards/ manuals/guidelines/guidance-notes/orders/ circulars etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Board of Mormugao Port Authority is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format applicable to MPA and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders circulars etc.

Place: Mumbai
Date: 27 October 2025

For and on behalf of the CAG of India
(Vijay N. Kothari)
Principal Director of Audit (Shipping), Mumbai

दिनांक 31 मार्च 2025 को समाप्त वर्ष के लिए मुर्गांव पत्तन प्राधिकरण के लेखाओं पर पृथक लेखापरीक्षा रिपोर्ट

क. तुलन-पत्र निधियों का अनुप्रयोग

क.1.1 स्थाई/पूँजीगत परिसंपत्तियां (अनुसूची-2)

भवन, शेड और अन्य संरचनाएं: 102.86 करोड़ रुपए

उपर्युक्त में वे परिसंपत्तियां शामिल हैं जिनमें आवासीय कार्टर (टाईप ए, बी, सी तथा डी) सम्मिलित हैं, जो भूमि तल+प्रथम तल गैर-आरसीसी संरचनाएँ हैं। इन परिसंपत्तियों का सकल बही मूल्य 4.41 करोड़ रुपए था तथा दिनांक 31 मार्च 2025 तक संचित मूल्यहास 2.66 करोड़ रुपए था। इन परिसंपत्तियों का पूँजीकरण वर्ष 1970 से 2007 के बीच किया गया था। महत्वपूर्ण लेखा नीति संख्या 3 के अनुसार, पत्तन ने कंपनी अधिनियम, 2013 की अनुसूची-2 के प्रावधानों को अपनाया है और परिसंपत्तियों के उपयोग काल के आधार पर मूल्यहास प्रदान किया है। अनुसूची-2 के अनुसार, आरसीसी संरचना वाले भवनों का उपयोग काल 60 वर्ष तथा गैर-आरसीसी संरचनाओं का 30 वर्ष निर्धारित है।

हालांकि यह देखा गया कि पत्तन ने इन गैर-आरसीसी परिसंपत्तियों पर मूल्यहास की गणना आरसीसी संरचनाओं के लिए निर्धारित 60 वर्ष की उपयोगी आयु के आधार पर की है, जबकि गैर-आरसीसी संरचनाओं के लिए निर्धारित उपयोग काल 30 वर्ष है। इस त्रुटि के परिणामस्वरूप, निवल ब्लॉक परिसंपत्तियों का अधिक प्रदर्शित होना, संचित मूल्यहास का कम प्रदर्शित होना, तथा हानि का 0.94 करोड़ रुपए से कम प्रदर्शित होना पाया गया।

क.1.2 चालू देयताएं एवं प्रावधान : चालू देयताएं (अनुसूची-4)

विविध लेनदारी और जमा शेष :1791.55 करोड़ रुपए

इस मद में 'ग्रांट्स असाइड स्कीम - वाणिज्य मंत्रालय एवं अन्य' के अंतर्गत 90.49 करोड़ रुपए सम्मिलित हैं, जो मंत्रालय से स्थायी परिसंपत्तियों की खरीद/निर्माण के लिए प्राप्त किए गए थे, परंतु इनका उपयोग परिसंपत्ति के अधिग्रहण/निर्माण के लिए नहीं किया गया है। यह राशि सरकारी अनुदान के स्वरूप की है, न कि किसी विविध मद की। अतः इसे 'विविध ऋणदाता एवं नामे शेष' शीर्षक के अंतर्गत समायोजित करने के बजाय, तुलन पत्र में पृथक एवं स्पष्ट मद के रूप में प्रदर्शित किया जाना चाहिए था।

क.1.3 नकद एवं बैंक शेष: ₹ 192.05 करोड़

पत्तन एक अलग भविष्य निधि खाता रखता है और इस उद्देश्य के लिए अलग तुलन-पत्र भी रखता है। पत्तन ने वर्ष के दौरान भविष्य निधि खाते में ₹ 5.93 करोड़ स्थानांतरित किए और अपने खातों में प्राप्य के रूप में दर्ज किए। लेखा परीक्षा में पाया गया है कि यद्यपि वर्ष के अंत में भविष्य निधि खाते से भुगतान प्राप्त नहीं हुआ था, फिर भी पत्तन ने इस राशि को खाते में प्राप्त के रूप में दर्ज किया है और बैंक समाधान विवरण में इसे चेक जमा किया गया, प्राप्त नहीं हुआ/प्राप्त नहीं हुआ के रूप में दर्शाया। परिणामस्वरूप, प्राप्य को प्राप्त मानने के परिणामस्वरूप बैंक शेष राशि को ₹ 5.93 करोड़ से अधिक और देनदारों को कम दर्शाया गया।

ख. लाभ एवं हानि खाता

ब्याज आय

स्थायी परिसंपत्तियों हेतु प्राप्त अनुदान : ₹ 93.67 करोड़

(i) सामान्य वित्तीय नियमावली, (जी एफ आर) 2017 के नियम 230 (8) के अनुसार, किसी भी अनुदान प्राप्त संस्थान को जारी सहायता अनुदान या अग्रिम (प्रतिपूर्ति के अलावा) के विरुद्ध सभी ब्याज या अन्य आय को खातों को अंतिम रूप देने के तुरंत बाद अनिवार्य रूप से भारत की संचित निधि में अनिवार्य रूप से जमा किया जाना चाहिए। इस तरह के अग्रिम को भविष्य के अनुदान जारीकरण के विरुद्ध समायोजित करने की अनुमति नहीं दी जानी चाहिए। इसके अतिरिक्त, अनुदान स्वीकृति आदेशों (दिनांक 20 सितम्बर 2018 एवं 31 अक्टूबर 2018) की शर्तों के अनुसार, यदि पत्तन उस उद्देश्य के लिए निधि का उपयोग नहीं करता जिसके लिए उसे जारी किया गया है, तो उसे संचित ब्याज सहित मंत्रालय को वापस करना होगा। वर्ष के दौरान, मंत्रालय द्वारा दिनांक 21 जून 2024 को यह निर्देश दिया गया कि मंत्रालय द्वारा जारी की गई अतिरिक्त सहायता की राशि को अर्जित ब्याज सहित वापस जमा किया जाए। इसके प्रत्युत्तर

Separate Audit Report on the accounts of Mormugao Port Authority for the year ended 31 March 2025

A. BALANCE SHEET

Application of Funds

A.1.1 Fixed /Capital Assets (Schedule-2)

Building, Shed & other structures: ₹ 102.86 crore

The above include assets, residential quarters of G+1 floor buildings (type A, B, C and D), which are non-RCC structure. The gross book value of these assets was ₹ 4.41 crore with accumulated depreciation of ₹ 2.66 crore as on 31 March 2025. These assets were capitalized between 1970 and 2007. As per the significant accounting policy No.3, the Port has adopted the provisions of Schedule II of the Companies Act 2013 and has accordingly provided depreciation based on the useful life of an asset. Schedule II prescribes a useful life of 60 years for building with RCC frame structure while other than RCC frame it is 30 years.

However, it was observed that the Port has charged depreciation on these non-RCC assets by applying a useful life of 60 years, which is applicable to RCC structures, instead of the prescribed 30 years for non-RCC structures.

This has resulted in overstatement of net block assets, understatement of accumulated depreciation and understatement of Loss by ₹ 0.94 crore.

A.1.2 Current Liabilities and Provisions: Current liabilities (Schedule 4)

Miscellaneous creditors and credit balances: ₹ 1791.55 crore

This includes 'Grants aside scheme — Ministry of Commerce and others' wherein ₹ 90.49 crore received from Ministry for purchase/construction of fixed assets which has not been utilised for acquisition/construction of fixed asset. The amount is in the nature of Government Grant and not a miscellaneous item, hence should have been presented on the face of the balance sheet as a separate and distinct item instead of clubbing under the head 'Miscellaneous creditors and credit balances'.

A.1.3 Cash & Bank Balance: ₹ 192.05 crore

The Port is maintaining a separate Provident Fund Account and maintains separate Balance Sheet for this purpose. The Port has transferred ₹ 5.93 crore to Provident Fund Account and recorded as receivable in its accounts during the year. Audit noticed that though payment was not received from PF Account at the end of the year, the Port has recorded this amount as received in accounts and shown as 'cheque deposited not realized/received' in Bank Reconciliation Statement. As a result, treating the receivable as received has resulted into overstatement of Bank balance and understatement of Debtors by ₹ 5.93 crore.

B. PROFIT AND LOSS ACCOUNT

Interest income

Grants Received for Fixed Assets: ₹ 93.67 crore

- (i) As per rule 230 (8) of General Financial Rules (GFR) 2017, all interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future release. Furthermore, as per terms of the sanction orders (20 Sep 2018 and 31 Oct 2018), in case Port doesn't utilize the fund for the purpose for which it is released then they will return the same to the Ministry with accrued interest. During the year, the Ministry (21 June 2024) has instructed the Port to deposit the excess assistance released by the Ministry

में, पत्तन ने ₹ 5.63 करोड़ की राशि वापस कर दी, परंतु ₹ 2.11 करोड़ की अर्जित/उपार्जित ब्याज राशि जमा नहीं की गई। चूँकि ब्याज की गणना का विवरण उपलब्ध नहीं कराया गया, इसलिए लेखा परीक्षण यह निर्धारित नहीं कर सका कि यह ब्याज वर्तमान वर्ष से संबंधित है या पूर्ववर्ती वर्षों से।

इस प्रकार, इस त्रुटि के परिणामस्वरूप आय / पूर्व अवधि आय का अधिक प्रदर्शित होना, हानि का कम प्रदर्शित होना, तथा वर्तमान देनदारियों का ₹ 2.11 करोड़ से कम प्रदर्शित होना पाया गया।

- ii) सामान्य वित्तीय नियमावली, (जीएफआर) 2017 के नियम 230 (8) के अनुसार, किसी भी अनुदान प्राप्त संस्थान को जारी सहायता अनुदान या अग्रिम (प्रतिपूर्ति के अलावा) के विरुद्ध सभी ब्याज या अन्य आय को खातों को अंतिम रूप देने के तुरंत बाद अनिवार्य रूप से भारत की संचित निधि में अनिवार्य रूप से जमा किया जाना चाहिए। इस तरह के अग्रिम को भविष्य के अनुदान जारीकरण के विरुद्ध समायोजित करने की अनुमति नहीं दी जानी चाहिए। वर्ष के दौरान अनुदान पर अर्जित /उपार्जित ब्याज से संबंधित विवरण लेखा परीक्षण को उपलब्ध नहीं कराए गए। ऐसे विवरणों के अभाव में, लेखा परीक्षण अनुदान पर अर्जित ब्याज की सटीक राशि का आकलन करने तथा देयता के अपर्याप्त प्रावधान और लाभप्रदता पर उसके प्रभाव का मूल्यांकन करने में असमर्थ रहा।

ग सामान्य

ग.1 चालू परिसंपत्तियां, ऋण और अग्रिम (अनुसूची 4) ऋण, अग्रिम एवं नामे शेष ₹142.91 करोड़

इसमें कर्मचारियों को अग्रिम (₹ 0.67 करोड़), प्राप्य टीडीएस (₹ 10.73 करोड़) और विविध नामे शेष (₹ 131.50 करोड़) शामिल हैं। ऋणों और अग्रिमों से संबंधित विवरण, अनुमोदित वित्तीय विवरण प्रारूप के अनुसार, अलग से प्रकट नहीं किए गए थे, अर्थात, पूर्णतः सुरक्षित, असुरक्षित किन्तु उत्तम माने गए और संदिग्ध माने गए।

ग.2 निवेश (अनुसूची-3)

निवेशों का वर्गीकरण, निवेश के स्वरूप और मूल्यांकन के तरीके को दर्शाते हुए और निम्नलिखित के बीच अंतर करते हुए, जैसा कि सीएफएफआर द्वारा अपेक्षित था, नहीं किया गया: -

- सरकारी या ट्रस्ट प्रतिभूतियाँ
- शेयर, डिबेंचर या बॉन्ड
- निवेश संपत्तियाँ
- अन्य

लेखा परीक्षा ने पाया कि कंपनियों/सहकारी समितियों में ₹ 257.79 करोड़ के निवेश (अनुसूची-3) को शेयर, डिबेंचर या बॉन्ड शीर्षक के अंतर्गत दिखाया जाना चाहिए था। गोवा शिपयार्ड लिमिटेड और पत्तन कर्मचारी सहकारी संस्थान लिमिटेड के शेयरों का अंकित मूल्य भी नहीं दिखाया गया है।

निवेश (अनुसूची-3) की मदों (अर्थात राष्ट्रीय कृत बैंकों में एडी और अन्य निवेश (ईएल नकदी करण निधि और कर्मचारी कल्याण निधि)) की विस्तृत तालिका को निवेश के बजाय अन्य अनुसूची, अर्थात चालू संपत्ति (अनुसूची 4) के अंतर्गत दिखाया जा रहा है। इसके अलावा, विस्तृत तालिका अनुसूची-3 का भी उल्लेख नहीं करती है।

निवेश तुलन-पत्र के मुखपृष्ठ पर ₹ 259.96 करोड़ की सामान्य निधि दिखा रहे हैं, हालाँकि, अनुसूची 3 में, सामान्य निधि शब्द विशेष रूप से बैंकों में सावधि जमा, अर्थात ₹ 2.18 करोड़ को संदर्भित करता है। यह देखा गया है कि तुलन-पत्र पर प्रस्तुति के उद्देश्य से, कंपनियों में निवेश (₹ 257.78 करोड़ के शेयरों के रूप में) को एडी के साथ जोड़ दिया गया और सामान्य निधि के अंतर्गत दिखाया गया।

इस प्रकार, निवेश का चित्रण सीएफएफआर की आवश्यकता के अनुसार नहीं था क्योंकि यह वित्तीय विवरणों के उपयोगकर्ताओं को गुमराह कर सकता है।

ग.3 (i) नकद और बैंक शेष - ₹ 192.05 करोड़

सीएफएफआर के अनुसार, बैंक शेष को मुख्य रूप से इस प्रकार वर्गीकृत किया जाना चाहिए:

- अनुसूचित बैंक के पास शेष
- अन्य बैंकों के पास शेष।
- निम्नलिखित विवरणों को प्रदर्शित करना आवश्यक है:
 - अनुसूचित बैंकों के पास चालू खाता, कॉल खाते और जमा खाता शेष
 - अनुसूचित बैंकों के अलावा अन्य बैंकों के पास चालू खाता, कॉल खाते और जमा खाता शेष

alongwith interest earned. In response, the Port has refunded ₹ 5.63 crore, however, accrued/earned interest amounting to ₹ 2.11 crore was not remitted. Since the details of the calculation of the interest were not made available, Audit was not able to bifurcate interest earned/accrued during the current year and previous years. Thus, this has resulted in overstatement of income/prior period income, understatement of Loss and understatement of current liability by ₹ 2.11 crore.

- ii) As per rule 230(8) of General Financial Rules 2017 all interests or other earnings against grants in aid or advances (other than reimbursement) released to any grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future release.

The details related to the interest earned/accrued on the grant during the year, were not made available to audit. In the absence of such details, the audit is not able to quantify the amount of interest earned on the grant and assess its impact on the short provisioning of liability and profitability.

C GENERAL

C.1 Current assets, loans and advances (Schedule 4) Loans, advances and debit balances ₹ 142.91 crore

This includes advance to employees (₹ 0.67 crore), TDS receivable (₹10.73 crore) and Miscellaneous debit balance (₹ 131.50 crore). The particulars in respect of loans and advances was not disclosed separately as required by the approved financial statement format i.e., as Fully secured, Unsecured considered good and Considered doubtful.

C.2 Investments (Schedule 3)

The classification of Investments, showing the nature of investments and mode of valuation and distinguishing the same between the following, as required by CFFR, was not made: -

- i) Government or Trust securities
- ii) Shares, Debentures or bonds
- iii) Investment properties
- iv) Others

Audit observed that investment (Schedule -3) of ₹ 257.79 crore in the companies/co-operative societies should have been shown under the heading ' Shares, debentures or bonds'. The face value of the shares in Goa Shipyard Limited and Port Employees Cons. Cooperative Society Ltd. has also not been shown.

The detailed table of the items (i.e., FDs with nationalized banks and other investments (EL encashment fund and Employee welfare fund)) of Investments (Schedule 3) is being shown under other schedule, i.e., Current Assets (Schedule 4), instead of under Investments. Furthermore, the detailed table also not referring to Schedule 3.

The investments have been showing General Fund of ₹ 259.96 crore on the face of the Balance sheet, however, in the schedule 3, the term General Fund refers exclusively to FDs with banks, i.e., ₹ 2.18 crore. It is noticed that for the purpose of presentation on the balance sheet, investments in companies (in the form of shares of ₹ 257.78 crore) were combined with the FDs and shown under 'General Fund'.

Thus, the depiction of investments was not as per the requirement of CFFR as it may mislead the users of the financial statements.

C.3 (i) Cash and Bank Balances- ₹ 192.05 crore

As per the CFFR, Bank balances should be primarily classified into

- (a) Balances with a schedule Bank
- (b) Balances with other banks.
- (c) The following particulars needs to be disclosed
 - i) Current Account, call accounts and deposit account balances with scheduled banks
 - ii) Current Account, call accounts and deposit account balances with other than scheduled banks

iii) उन गैर-अनुसूचित बैंकों में जहाँ पत्तन द्वारा शेष राशि रखी जाती है, निदेशकों/रिश्तेदारों के ब्याज का स्वरूप (यदि कोई हो)।

यद्यपि, यह पाया गया है कि बैंक शेष को सीएफएफआर के अनुसार वर्गीकृत नहीं किया गया था ।

(ii) विविध देनदार ₹ 47.69 करोड़

विविध देनदारों के संबंध में निम्नलिखित विवरण सीएफएफआर के अनुसार पृथक रूप से प्रदर्शित नहीं किए गए।
फुटकर देनदार

पूर्णतः सुरक्षित एवं उत्तम माने गए देनदार,
असुरक्षित किन्तु उत्तम माने गए देनदार,
संदिग्ध अथवा असाध्य माने गए देनदार ।

वर्ष 2023-24 के दौरान भी इसी तरह की टिप्पणी जारी की गई थी, तथापि, कोई सुधारात्मक कार्रवाई नहीं की गई।

घ प्रबंधन पत्र

जिन कमियों को इस पृथक लेखा परीक्षा प्रतिवेदन में शामिल नहीं किया गया है, उन्हें सुधारात्मक/ संशोधनात्मक कार्रवाई हेतु अलग से जारी प्रबंधन पत्र के संज्ञान में लाया गया है।

ड. आंतरिक नियंत्रण का मूल्यांकन

(i) आंतरिक नियंत्रण प्रणाली की पर्याप्तता

आंतरिक नियंत्रण पर्याप्त नहीं पाया गया है और इसकी टिप्पणी क .1.3 के अंतर्गत की गई है।

(ii) आंतरिक लेखा परीक्षा प्रणाली की पर्याप्तता

तीसरी तिमाही तक की आंतरिक लेखा परीक्षा पूरी हो चुकी है और चौथी तिमाही की लेखा लेखा परीक्षा चालू है।

(iii) अचल परिसंपत्तियों की प्रत्यक्ष जांच प्रणाली

कुछ विभागों समुद्री, चिकित्सा, ईडीपी, सिविल इंजीनियरिंग का संपदा अनुभाग, यांत्रिक से प्राप्त प्रमाणपत्रों में कहा गया है कि पूंजीगत परिसंपत्तियों की प्रत्यक्ष जांच की गई है और वह सही पाई गई तथा उनमें कोई कमी, क्षति या हानि नहीं पाई गई। हालाँकि, विभागों द्वारा जांच की गई परिसंपत्तियों की सूची प्रमाणपत्रों के साथ संलग्न नहीं की गई थी। इसके अलावा, इसमें यह भी उल्लेख नहीं है कि एसएपी में उपलब्ध सभी परिसंपत्तियों की प्रत्यक्ष जांच की गई है।

इसके अलावा, सिविल इंजीनियरिंग और वित्त जैसे अन्य विभागों की अचल परिसंपत्तियों की प्रत्यक्ष जांच लेखापरीक्षा के लिए उपलब्ध नहीं थी ।

(iv) सामान सूची की प्रत्यक्ष जांच प्रणाली

प्रत्यक्ष भंडार जांच के संबंध में यांत्रिक इंजीनियरी विभाग के वस्तु प्रबंध अनुभाग तथा चिकित्सा विभाग के मेडिकल भंडार से प्रमाणपत्र प्रस्तुत किए गए। उपरोक्त प्रमाणपत्र के साथ एक इकाई के संबंध में ईआरपी के अनुसार सामान सूची रजिस्टर की प्रति संलग्न की गई थी। प्रमाणपत्रों में प्रत्यक्ष भंडार जांच रिपोर्ट के साथ कोई डाटा नहीं था, जैसे कि सामान सूची रजिस्टर में उल्लिखित मात्रा, वास्तविक प्रत्यक्ष जांच के अनुसार मात्रा, यदि कोई अंतर है तो उसका विवरण, यदि कोई अंतर नहीं है तो डाटा, और भौतिक भंडार जांच टीम की टिप्पणियाँ (यदि कोई हों)। इसके अलावा, इसमें यह भी उल्लेख नहीं है कि एसएपी में उपलब्ध सभी सामान सूची की प्रत्यक्ष जांच की गई है।

(v) सांविधिक देयताओं के भुगतान की नियमितता

पत्तन सामान्यतः विवाद रहित सांविधिक देयताओं को संबंधित प्राधिकरणों के पास जमा करने में नियमित रहा है।

च अनुदान

पत्तन को वर्ष 2024-25 के दौरान भारत सरकार से ₹ 30.06 करोड़ की अनुदान राशि प्राप्त हुई, जिसमें से ₹ 0.71 करोड़ की राशि अप्रयुक्त रही।

- iii) Nature of interest (if any) of the directors/relatives in the non-scheduled banks where balances are maintained by the Port.

It is however noticed that the bank balances were not classified as per CFFR.

(ii) Sundry debtors ₹ 47.69 crore

The following particulars in respect of Sundry Debtors was not disclosed separately as required by CFFR.

Sundry Debtors

Debts considered good and fully secured,

Debts considered good but not secured

Debts considered doubtful or bad.

Similar comment was issued during 2023-24, however, no corrective action has been taken.

D. MANAGEMENT LETTER

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of Management Letter issued separately for remedial/corrective action.

E. ASSESSMENT OF INTERNAL CONTROL

(i) Adequacy of Internal control System

The internal control is not found adequate and the same is commented under A.1.3.

(ii) Adequacy of Internal Audit System

Internal audit upto 3rd quarters were completed and audit for 4th quarter is in progress.

(iii) System of physical verification of fixed assets

The certificates obtained from certain departments [marine, medical, EDP, Estate Section of Civil Engineering, Mechanical] stated that physical verification on the capital assets had been carried out and found to be in order and no shortage, damage or loss was found. However, fire list of assets verified by departments was not attached along with the certificates. Further, it does not mention that all the assets available in SAP has been physically verified.

Moreover, the physical verification of fixed assets of other departments namely Civil Engineering and Finance was not available to audit.

(iv) System of physical verification of inventory

In respect of physical stock verification, the certificates from Materials Management Section of Mechanical Engineering Dept. and medical store of Medical Department were furnished. A copy of inventory register as per ERP was attached with the above certificate in respect of one of the Unit. The certificates were not supported with physical stock verification report with data such as quantity as mentioned inventory register, quantity as per actual physical verification, details of difference if any, if no difference then the data as such along with remarks if any of physical stock verification team. Further it does not mention that all the inventory available in SAP has been physically verified.

(v) Regularity in payment of statutory dues

Port was generally regular in depositing undisputed statutory dues with the appropriate authorities.

F GRANTS IN AID

The Port received an amount of ₹ 30.06 Crore during the year 2024-25 as Grant-in-Aid (GIA) from Government of India of which an amount of ₹ 0.71 crore remained unutilized.

(करोड़ रुपयों में)

क्रम सं.	अनुदान का नाम	दि. 01.04.2024 को अथ शेष	वर्ष 2024-25 के दौरान प्राप्ति	वर्ष 2024-25 के दौरान उपयोगिता	वर्ष 2024-25 के दौरान वापसी की गई राशि	दि. 31.03.2025 को इति शेष
1.	चार मार्गीय सड़क के शेष भाग का निर्माण (पत्तन, पोत परिवहन और जलमार्ग मंत्रालय) (एमओपीएसडब्ल्यू)	7.17	-	2.18	4.99	-
2.	बायना स्थित एमपीटी यार्ड में अपरैप का निर्माण (सागरमाला के अंतर्गत पत्तन, पोत परिवहन और जलमार्ग मंत्रालय)	-	1.32	0.61	-	0.71
3	बर्थ संख्या 5, 6, 7, 8 एवं 9 को नए प्रवेश/निर्गम मार्ग से जोड़ने वाली 12 मीटर चौड़ी कंक्रीट सड़क का निर्माण (सागरमाला के अंतर्गत पत्तन, पोत परिवहन और जलमार्ग मंत्रालय)	-	0.15	0.15	-	-
4	अंतर्राष्ट्रीय/देशी कूज टर्मिनल का विकास (पत्तन, पोत परिवहन और जलमार्ग मंत्रालय)	-	25.57	25.57	-	-
5	एसआईडीसीजीएल से सीवेज उपचारित जल का पुनर्चक्रण/पुनः उपयोग	-	3.02	3.02	-	-
	कुल	7.17	30.06	31.53	4.99	0.71

(₹ in crore)

Sr. No.	Name of the Grant	Opening Balance as on 01.04.2024	Receipts During 2024-25	Utilisation during 2024-25	Refunded during 2024-25	Closing Balance as on 31.03.2025
1.	Construction of balance portion of four lane road (Ministry of Ports, Shipping and Waterways) (MoPSW)	7.17	-	2.18	4.99	-
2.	Construction of Upramp at MPT yard at Baina (MoPSW under Sagarmala)	-	1.32	0.61	-	0.71
3.	Construction of 12m wide concrete road connecting berth No.5,6,7,8,&9 to new entry/ exit road (MoPSW under Sagarmala)	-	0.15	0.15	-	-
4.	Development of International/ Domestic Cruise terminal (MoPSW)	-	25.57	25.57	-	-
5.	Recycling /reuse of Sewage treated water from SIDCGL	-	3.02	3.02	-	-
	Total	7.17	30.06	31.53	4.99	0.71

वर्ष 2024-25 के लिए मुर्गांव पत्तन प्राधिकरण के लेखाओं पर पृथक लेखा- परीक्षा प्रतिवेदन पर जवाब

पृथक लेखा-परीक्षा प्रतिवेदन /सीएजी	लेखा-परीक्षा प्रतिवेदन पर की गई कार्रवाई टिप्पणियाँ/(एमपीए)
<p>क. तुलन-पत्र निधियों का अनुप्रयोग क.1.1 स्थाई /पूंजीगत परिसंपत्तियां (अनुसूची-2) भवन, शेड और अन्य संरचनाएं: 102.86 करोड़ रुपए उपर्युक्त में वे परिसंपत्तियाँ शामिल हैं जिनमें आवासीय क्वार्टर (टाईप ए, बी, सी तथा डी) सम्मिलित हैं, जो भूमि तल+प्रथम तल गैर-आरसीसी संरचनाएँ हैं। इन परिसंपत्तियों का सकल बही मूल्य 4.41 करोड़ रुपए था तथा दिनांक 31 मार्च 2025 तक संचित मूल्यहास 2.66 करोड़ रुपए था। इन परिसंपत्तियों का पूंजीकरण वर्ष 1970 से 2007 के बीच किया गया था। महत्त्वपूर्ण लेखा नीति संख्या 3 के अनुसार, पत्तन ने कंपनी अधिनियम, 2013 की अनुसूची-2 के प्रावधानों को अपनाया है और परिसंपत्तियों के उपयोग काल के आधार पर मूल्यहास प्रदान किया है। अनुसूची-2 के अनुसार, आरसीसी संरचना वाले भवनों का उपयोग काल 60 वर्ष तथा गैर-आरसीसी संरचनाओं का 30 वर्ष निर्धारित है। हालाँकि यह देखा गया कि पत्तन ने इन गैर-आरसीसी परिसंपत्तियों पर मूल्यहास की गणना आरसीसी संरचनाओं के लिए निर्धारित 60 वर्ष की उपयोगी आयु के आधार पर की है, जबकि गैर-आरसीसी संरचनाओं के लिए निर्धारित उपयोग काल 30 वर्ष है। इस त्रुटि के परिणामस्वरूप, निवल ब्लॉक परिसंपत्तियों का अधिक प्रदर्शित होना, संचित मूल्यहास का कम प्रदर्शित होना, तथा हानि का 0.94 करोड़ रुपए से कम प्रदर्शित होना पाया गया।</p>	<p>लेखा परीक्षण टिप्पणी तथ्यात्मक है तथा अनुपालन हेतु संज्ञान में ली गई है। आवश्यक सुधारात्मक कार्यवाही वित्तीय वर्ष 2025-26 में की जाएगी।</p>
<p>क.1.2 चालू देयताएं एवं प्रावधान : चालू देयताएं-(अनुसूची 4) विविध लेनदारी और जमा शेष :1791.55 करोड़ रुपए इस मद में 'ग्रॉट्स असाइड स्कीम - वाणिज्य मंत्रालय एवं अन्य' के अंतर्गत 90.49 करोड़ रुपए सम्मिलित हैं, जो मंत्रालय से स्थायी परिसंपत्तियों की खरीद/निर्माण के लिए प्राप्त किए गए थे, परंतु इनका उपयोग परिसंपत्ति के अधिग्रहण/निर्माण के लिए नहीं किया गया है। यह राशि सरकारी अनुदान के स्वरूप की है, न कि किसी विविध मद की। अतः इसे 'विविध ऋणदाता एवं नामे शेष' शीर्षक के अंतर्गत समायोजित करने के बजाय, तुलन पत्र में पृथक एवं स्पष्ट मद के रूप में प्रदर्शित किया जाना चाहिए था।</p>	<p>यह प्रस्तुत किया जाता है कि वाणिज्य मंत्रालय एवं अन्य से अचल संपत्तियों की खरीद/निर्माण हेतु प्राप्त 90.49 करोड़ रुपए की राशि को "विविध लेनदार और जमा शेष" शीर्षक के अंतर्गत सही ढंग से वर्गीकृत किया गया है, क्योंकि प्राप्त ये अनुदान, संबंधित संपत्ति, जिसके लिए उक्त अनुदान प्राप्त हुआ था, के पूंजीकरण तक, पूंजीगत व्यय के प्रति देयता की प्रकृति के हैं। अपनाया गया प्रस्तुतीकरण एस. बी. बिलिमोरिया एंड कंपनी द्वारा तैयार किए गए वित्तीय रिपोर्टिंग के सामान्य ढाँचे के अनुसार है, जिसमें पूंजीगत व्यय के प्रति देयता को विविध लेनदार और जमा शेष के अंतर्गत शामिल किया गया है। तदनुसार, प्रस्तुतिकरण उपयुक्त है।</p>

REPLY TO SEPARATE AUDIT REPORT ON THE ACCOUNTS OF MORMUGAO PORT AUTHORITY FOR THE YEAR 2024-25

Separate Audit Report/CAG	Action Taken Notes on Audit Report / (MPA)
<p>A. BALANCE SHEET Application of Funds A.1.1 Fixed /Capital Assets (Schedule-2) Building, Shed & other structures: ₹ 102.86 crore The above include assets, residential quarters of G+1 floor buildings (type A, B, C and D), which are non-RCC structure. The gross book value of these assets was ₹ 4.41 crore with accumulated depreciation of ₹ 2.66 crore as on 31 March 2025. These assets were capitalized between 1970 and 2007. As per the significant accounting policy No.3, the Port has adopted the provisions of Schedule II of the Companies Act 2013 and has accordingly provided depreciation based on the useful life of an asset. Schedule II prescribes a useful life of 60 years for building with RCC frame structure while other than RCC frame it is 30 years. However, it was observed that the Port has charged depreciation on these non-RCC assets by applying a useful life of 60 years, which is applicable to RCC structures, instead of the prescribed 30 years for non-RCC structures. This has resulted in overstatement of net block assets, understatement of accumulated depreciation and understatement of Loss by ₹ 0.94 crore.</p>	<p>The Audit observation is factual and has been noted for compliance. Necessary corrective action will be taken in the F.Y 2025-26.</p>
<p>A.1.2 Current Liabilities and Provisions: Current liabilities (Schedule 4) Miscellaneous creditors and credit balances: ₹ 1791.55 crore This includes 'Grants aside scheme — Ministry of Commerce and others' wherein ₹ 90.49 crore received from Ministry for purchase/construction of fixed assets which has not been utilised for acquisition/construction of fixed asset. The amount is in the nature of Government Grant and not a miscellaneous item, hence should have been presented on the face of the balance sheet as a separate and distinct item instead of clubbing under the head 'Miscellaneous creditors and credit balances'.</p>	<p>It is submitted that the amount of ₹ 90.49 crore received from the Ministry of Commerce and others for purchase / construction of fixed assets has been correctly classified under the head "Miscellaneous creditors and credit balances" as these grants received are in the nature of liability towards capital expenses till the respective asset for which the said grant is received is capitalised. The presentation adopted is as per the Common Framework for Financial Reporting prepared by S. B Billimoria & Co; wherein the liability towards capital expenses are included under Miscellaneous creditors and credit balances. Accordingly, the presentation is appropriate.</p>

<p>क.1.3 नकद एवं बैंक शेष: ₹ 192.05 करोड़ पत्तन एक अलग भविष्य निधि खाता रखता है और इस उद्देश्य के लिए अलग तुलन-पत्र भी रखता है। पत्तन ने वर्ष के दौरान भविष्य निधि खाते में ₹ 5.93 करोड़ स्थानांतरित किए और अपने खातों में प्राप्य के रूप में दर्ज किए। लेखा परीक्षा में पाया गया है कि यद्यपि वर्ष के अंत में भविष्य निधि खाते से भुगतान प्राप्त नहीं हुआ था, फिर भी पत्तन ने इस राशि को खाते में प्राप्त के रूप में दर्ज किया है और बैंक समाधान विवरण में इसे चेक जमा किया गया, प्राप्त नहीं हुआ/प्राप्त नहीं हुआ के रूप में दर्शाया। परिणामस्वरूप, प्राप्य को प्राप्त मानने के परिणामस्वरूप बैंक शेष राशि को ₹ 5.93 करोड़ से अधिक और देनदारों को कम दर्शाया गया।</p>	<p>सूचित किया जाता है कि बीआरएस में दर्शाई गई ₹ 5.93 करोड़ की प्रविष्टि एमपीई भविष्य निधि खाते से एमपीटी सामान्य खाते में स्थानांतरण के कारण थी। उक्त प्रविष्टि को उलट दिया गया है। यह भी सूचित किया जाता है कि इस राशि का एक हिस्सा अप्रैल 2025 से जुलाई 2025 की अवधि के लिए प्राप्त जीपीए अंशदान में पहले ही समायोजित किया जा चुका है, और शेष राशि आगामी जीपीए अंशदान से समायोजित की जाएगी।</p>
<p>ख. लाभ एवं हानि खाता ब्याज आय स्थायी परिसंपत्तियों हेतु प्राप्त अनुदान : ₹ 93.67 करोड़ (i) सामान्य वित्तीय नियमावली, (जी एफ आर) 2017 के नियम 230 (8) के अनुसार, किसी भी अनुदान प्राप्त संस्थान को जारी सहायता अनुदान या अग्रिम (प्रतिपूर्ति के अलावा) के विरुद्ध सभी ब्याज या अन्य आय को खातों को अंतिम रूप देने के तुरंत बाद अनिवार्य रूप से भारत की संचित निधि में अनिवार्य रूप से जमा किया जाना चाहिए। इस तरह के अग्रिम को भविष्य के अनुदान जारीकरण के विरुद्ध समायोजित करने की अनुमति नहीं दी जानी चाहिए। इसके अतिरिक्त, अनुदान स्वीकृति आदेशों (दिनांक 20 सितम्बर 2018 एवं 31 अक्टूबर 2018) की शर्तों के अनुसार, यदि पत्तन उस उद्देश्य के लिए निधि का उपयोग नहीं करता जिसके लिए उसे जारी किया गया है, तो उसे संचित ब्याज सहित मंत्रालय को वापस करना होगा। वर्ष के दौरान, मंत्रालय द्वारा दिनांक 21 जून 2024 को यह निर्देश दिया गया कि मंत्रालय द्वारा जारी की गई अतिरिक्त सहायता की राशि को अर्जित ब्याज सहित वापस जमा किया जाए। इसके प्रत्युत्तर में, पत्तन ने ₹ 5.63 करोड़ की राशि वापस कर दी, परंतु ₹ 2.11 करोड़ की अर्जित/उपार्जित ब्याज राशि जमा नहीं की गई। चूंकि ब्याज की गणना का विवरण उपलब्ध नहीं कराया गया, इसलिए लेखा परीक्षण यह निर्धारित नहीं कर सका कि यह ब्याज वर्तमान वर्ष से संबंधित है या पूर्ववर्ती वर्षों से। इस प्रकार, इस त्रुटि के परिणामस्वरूप आय / पूर्व अवधि आय का अधिक प्रदर्शित होना, हानि का कम प्रदर्शित होना, तथा वर्तमान देनदारियों का ₹ 2.11 करोड़ से कम प्रदर्शित होना पाया गया। ii) सामान्य वित्तीय नियमावली, (जी एफ आर) 2017 के नियम 230 (8) के अनुसार, किसी भी अनुदान प्राप्त संस्थान को जारी सहायता अनुदान या अग्रिम (प्रतिपूर्ति के अलावा) के विरुद्ध सभी ब्याज या अन्य आय को खातों को अंतिम रूप देने के तुरंत बाद अनिवार्य रूप से भारत की संचित निधि में अनिवार्य रूप से जमा किया जाना चाहिए। इस तरह के अग्रिम को भविष्य के अनुदान जारीकरण के विरुद्ध समायोजित करने की अनुमति नहीं दी जानी चाहिए।</p>	<p>पत्तन ने परिचालन सड़क के विकास कार्य को ₹ 19.35 करोड़ की लागत से निष्पादित किया है। हालांकि, फ्लाइओवर से जुड़ने वाली परिचालन सड़क के कुछ हिस्से का निर्माण अभी बाकी है। पत्तन ने मंत्रालय के निर्देशों के अनुसार ₹ 5.63 करोड़ की अप्रयुक्त मूल अनुदान राशि वापस कर दी है। पत्तन शेष कार्यों के निष्पादन के समय मंत्रालय से यह राशि जारी करने का अनुरोध करेगा। चूंकि कार्य पूर्ण नहीं हुआ है, अतः अनुदान खाते का निपटान नहीं किया गया है और इस कारण मंत्रालय को ₹ 5.63 करोड़ की वापसी के समय ब्याज राशि पर विचार नहीं किया गया।</p>

<p>A.1.3 Cash & Bank Balance: ₹ 192.05 crore</p> <p>The Port is maintaining a separate Provident Fund Account and maintains separate Balance Sheet for this purpose. The Port has transferred ₹ 5.93 crore to Provident Fund Account and recorded as receivable in its accounts during the year. Audit noticed that though payment was not received from PF Account at the end of the year, the Port has recorded this amount as received in accounts and shown as 'cheque deposited not realized/ received' in Bank Reconciliation Statement. As a result, treating the receivable as received has resulted into overstatement of Bank balance and understatement of Debtors by ₹ 5.93 crore.</p>	<p>It is informed that the entry of ₹ 5.93 crore reflected in the BRS was on account of transfer from the MPE Provident Fund Account to the MPT General Account. The said entry has been reversed. It is further informed that a part of the amount has already been adjusted against the GPF subscription recovered for the period April 2025 to July 2025, and the balance amount will be adjusted from the forthcoming GPF subscriptions.</p>
<p>B. PROFIT AND LOSS ACCOUNT</p> <p>Interest income</p> <p>Grants Received for Fixed Assets: ₹ 93.67 crore</p> <p>(i) As per rule 230 (8) of General Financial Rules (GFR) 2017, all interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future release. Furthermore, as per terms of the sanction orders (20 Sep 2018 and 31 Oct 2018), in case Port doesn't utilize the fund for the purpose for which it is released then they will return the same to the Ministry with accrued interest. During the year, the Ministry (21 June 2024) has instructed the Port to deposit the excess assistance released by the Ministry alongwith interest earned. In response, the Port has refunded ₹ 5.63 crore, however, accrued/earned interest amounting to ₹ 2.11 crore was not remitted. Since the details of the calculation of the interest were not made available, Audit was not able to bifurcate interest earned/accrued during the current year and previous years.</p> <p>Thus, this has resulted in overstatement of income/prior period income, understatement of Loss and understatement of current liability by ₹ 2.11 crore.</p> <p>ii) As per rule 230(8) of General Financial Rules 2017 all interests or other earnings against grants in aid or advances (other than reimbursement) released to any grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future release.</p>	<p>The Port has executed the work of Development of Circulation Road at a cost of ₹ 19.35 crore. However, some portion of the Circulation Road connecting to flyover is yet to be executed. The port has refunded the unutilized principal grant amount of ₹ 5.63 crore as per the instructions of the Ministry. The port would request Ministry to release this amount at the time of execution of the balance works.</p> <p>Since the work is not completed, the grant account is not settled and hence interest amount is not considered while refunding the amount of ₹ 5.63 crore to the Ministry.</p>

<p>वर्ष के दौरान अनुदान पर अर्जित /उपार्जित ब्याज से संबंधित विवरण लेखा परीक्षण को उपलब्ध नहीं कराए गए। ऐसे विवरणों के अभाव में, लेखा परीक्षण अनुदान पर अर्जित ब्याज की सटीक राशि का आकलन करने तथा देयता के अपर्याप्त प्रावधान और लाभप्रदता पर उसके प्रभाव का मूल्यांकन करने में असमर्थ रहा।</p>	
<p>ग सामान्य ग.1 चालू परिसंपत्तियां, ऋण और अग्रिम (अनुसूची 4) ऋण, अग्रिम एवं नामे शेष ₹142.91 करोड़ इसमें कर्मचारियों को अग्रिम (₹ 0.67 करोड़), प्राप्य टीडीएस (₹ 10.73 करोड़) और विविध नामे शेष (₹131.50 करोड़) शामिल हैं। ऋणों और अग्रिमों से संबंधित विवरण, अनुमोदित वित्तीय विवरण प्रारूप के अनुसार, अलग से प्रकट नहीं किए गए थे, अर्थात, पूर्णतः सुरक्षित, असुरक्षित किन्तु उत्तम माने गए और संदिग्ध माने गए,</p>	<p>नोट किया जाता है। तथापि, यह सूचित किया जाता है कि आईपीए ने महा पत्तनों हेतु वार्षिक लेखों के लिए नए सामान्य ढाँचे के निर्माण का कार्य आईसीएआई अकाउंटिंग रिसर्च फाऊंडेशन को सौंपा है। आईसीएआई द्वारा प्रस्तुत अंतिम संशोधित मसौदा रिपोर्ट को आईपीए द्वारा अनुमोदित कर, भारत के नियंत्रक एवं महालेखा परीक्षक (सीएजी) के कार्यालय को अग्रेषित किए जाने हेतु पत्तन, पोत परिवहन और जलमार्ग मंत्रालय को भेजा है। अतः नए सामान्य ढाँचे के निर्माण पर उपयुक्त कार्रवाई की जाएगी।</p>
<p>ग.2 निवेश (अनुसूची-3) निवेशों का वर्गीकरण, निवेश के स्वरूप और मूल्यांकन के तरीके को दर्शाते हुए और निम्नलिखित के बीच अंतर करते हुए, जैसा कि सीएफएफआर द्वारा अपेक्षित था, नहीं किया गया: - i) सरकारी या ट्रस्ट प्रतिभूतियाँ ii) शेयर, डिबेंचर या बॉन्ड iii) निवेश संपत्तियाँ iv) अन्य लेखा परीक्षा ने पाया कि कंपनियों/सहकारी समितियों में ₹ 257.79 करोड़ के विनिवेश (अनुसूची-3) को शेयर, डिबेंचर या बॉन्ड शीर्षक के अंतर्गत दिखाया जाना चाहिए था। गोवा शिपयार्ड लिमिटेड और पोर्ट कर्मचारी कंसल्टेशन कोऑपरेटिव सोसाइटी लिमिटेड के शेयरों का अंकित मूल्य भी नहीं दिखाया गया है। निवेश (अनुसूची 3) की मदों (अर्थात राष्ट्रीय कृत बैंकों में एडी और अन्य निवेश (ईएल नकदी करण निधि और कर्मचारी कल्याण निधि)) की विस्तृत तालिका को निवेश के बजाय अन्य अनुसूची, अर्थात चालू संपत्ति (अनुसूची 4) के अंतर्गत दिखाया जा रहा है। इसके अलावा, विस्तृत तालिका अनुसूची 3 का भी उल्लेख नहीं करती है। निवेश तुलन-पत्र के मुखपृष्ठ पर ₹ 259.96 करोड़ की सामान्य निधि दिखा रहे हैं, हालाँकि, अनुसूची 3 में, सामान्य निधि शब्द विशेष रूप से बैंकों में सावधि जमा, अर्थात ₹ 2.18 करोड़ को संदर्भित करता है। यह देखा गया है कि तुलन-पत्र पर प्रस्तुति के उद्देश्य से, कंपनियों में निवेश (₹ 257.78 करोड़ के शेयरों के रूप में) को एफडी के साथ जोड़ दिया गया और सामान्य निधि के अंतर्गत दिखाया गया। इस प्रकार, निवेश का चित्रण सीएफएफआर की आवश्यकता के अनुसार नहीं था क्योंकि यह वित्तीय विवरणों के उपयोगकर्ताओं को गुमराह कर सकता है।</p>	<p>लेखा परीक्षा टिका-टिप्पणी का अनुपालन वित्त वर्ष 2024-25 के अंतिम मुद्रित वार्षिक लेखों में किया गया है, अनुसूची-3 में आवश्यक परिवर्तन शामिल किए गए हैं।</p>

<p>The details related to the interest earned/accrued on the grant during the year, were not made available to audit. In the absence of such details, the audit is not able to quantify the amount of interest earned on the grant and assess its impact on the short provisioning of liability and profitability.</p>	
<p>C GENERAL</p> <p>C.1 Current assets, loans and advances (Schedule 4) Loans, advances and debit balances ₹ 142.91 crore</p> <p>This includes advance to employees (₹ 0.67 crore), TDS receivable (₹10.73 crore) and Miscellaneous debit balance (₹ 31.50 crore). The particulars in respect of loans and advances was not disclosed separately as required by the approved financial statement format i.e., as Fully secured, Unsecured considered good and Considered doubtful.</p>	<p>Noted. However, it is informed that the IPA has awarded the work of formulation of new Common Framework for Annual Accounts for Major Ports to ICAI Accounting Research Foundation. The final revised draft report submitted by ICAI has been approved by IPA and submitted to MoPSW for onwards submission to the Office of Comptroller and Accountants General Of India (CAG) Therefore, appropriate action will be taken on issue of new Common Framework.</p>
<p>C.2 Investments (Schedule-3)</p> <p>The classification of Investments, showing the nature of investments and mode of valuation and distinguishing the same between the following, as required by CFFR, was not made: -</p> <ul style="list-style-type: none"> i) Government or Trust securities ii) Shares, Debentures or bonds iii) Investment properties iv) Others <p>Audit observed that investment (Schedule -3) of 1257.79 crore in the companies/co-operative societies should have been shown under the heading 'Shares, debentures or bonds'. The face value of the shares in Goa Shipyard Limited and Port Employees Cons. Cooperative Society Ltd. has also not been shown.</p> <p>The detailed table of the items (i.e., FDs with nationalized banks and other investments (EL encashment fund and Employee welfare fund)) of Investments (Schedule 3) is being shown under other schedule, i.e., Current Assets (Schedule 4), instead of under Investments. Furthermore, the detailed table also not referring to Schedule 3.</p> <p>The investments have been showing General Fund of ₹ 259.96 crore on the face of the Balance sheet, however, in the schedule 3, the term General Fund refers exclusively to FDs with banks, i.e., ₹ 2.18 crore. It is noticed that for the purpose of presentation on the balance sheet, investments in companies (in the form of shares of ₹ 257.78 crore) were combined with the FDs and shown under 'General Fund'.</p> <p>Thus, the depiction of investments was not as per the requirement of CFFR as it may mislead the users of the financial statements.</p>	<p>The Audit observation has been complied in the final printed Annual Accounts of FY 2024-25, necessary changes incorporated in Schedule-3.</p>

<p>ग.3 (i) नकद और बैंक शेष - ₹ 192.05 करोड़ सीएफएफआर के अनुसार, बैंक शेष को मुख्य रूप से इस प्रकार वर्गीकृत किया जाना चाहिए: (क) अनुसूचित बैंक के पास शेष (ख) अन्य बैंकों के पास शेष। (ग) निम्नलिखित विवरणों को प्रदर्शित करना आवश्यक है: i) अनुसूचित बैंकों के पास चालू खाता, कॉल खाते और जमा खाता शेष ii) अनुसूचित बैंकों के अलावा अन्य बैंकों के पास चालू खाता, कॉल खाते और जमा खाता शेष iii) उन गैर-अनुसूचित बैंकों में जहाँ पत्तन द्वारा शेष राशि रखी जाती है, निदेशकों/रिश्तेदारों के ब्याज का स्वरूप (यदि कोई हो)। यद्यपि, यह पाया गया है कि बैंक शेष को सीएफएफआर के अनुसार वर्गीकृत नहीं किया गया था ।</p>	<p>लेखापरीक्षा टिप्पणी का अनुपालन वित्तीय वर्ष 2024-25 के अंतिम प्रिंट किए गए वार्षिक लेखा में किया गया है, अनुसूची-4 में आवश्यक परिवर्तन शामिल किए गए हैं।</p>
<p>(ii) विविध देनदार ₹ 47.69 करोड़ विविध देनदारों के संबंध में निम्नलिखित विवरण सीएफएफआर के अनुसार पृथक रूप से प्रदर्शित नहीं किए गए। फुटकर देनदार पूर्णतः सुरक्षित एवं उत्तम माने गए देनदार, असुरक्षित किन्तु उत्तम माने गए देनदार, संदिग्ध अथवा असाध्य माने गए देनदार । वर्ष 2023-24 के दौरान भी इसी तरह की टिप्पणी जारी की गई थी, तथापि, कोई सुधारात्मक कार्रवाई नहीं की गई।</p>	<p>पत्तन न्यासों के लिए संशोधित मानक लेखा मानदंडों के क्रियान्वयन संबंधी मंत्रालय के पत्र सं. PR-20021/2/98-PG दिनांक 06.11.2002 के अनुसार, उपबंध (iii) में यह प्रावधान है कि किसी भी अवधि की परवाह किए बिना कोई भी ऋण अशोध्य नहीं माना जाएगा। संदिग्ध एवं अशोध्य ऋणों के लिए प्रावधान करने हेतु समय-समय पर भारत सरकार द्वारा जारी दिशानिर्देशों का पालन किया जाएगा। कोई भी देनदार पूर्णतः सुरक्षित नहीं है तथा सभी देनदारियों को शोध्य माना जाएगा। अतः समस्त देनदारियाँ शोध्य के रूप में प्रदर्शित की गई हैं।</p>
<p>घ प्रबंधन पत्र जिन कमियों को इस पृथक लेखा परीक्षा प्रतिवेदन में शामिल नहीं किया गया है, उन्हें सुधारात्मक/ संशोधनात्मक कार्रवाई हेतु अलग से जारी प्रबंधन पत्र के संज्ञान में लाया गया है।</p>	<p>संज्ञान में लिया गया।</p>
<p>ड. आंतरिक नियंत्रण का मूल्यांकन (i) आंतरिक नियंत्रण प्रणाली की पर्याप्तता आंतरिक नियंत्रण पर्याप्त नहीं पाया गया है और इसकी टिप्पणी क .1.3 के अंतर्गत की गई है। (ii) आंतरिक लेखा परीक्षा प्रणाली की पर्याप्तता तीसरी तिमाही तक की आंतरिक लेखा परीक्षा पूरी हो चुकी है और चौथी तिमाही की लेखा लेखा परीक्षा चालू है। (iii) अचल परिसंपत्तियों की प्रत्यक्ष जांच प्रणाली कुछ विभागों समुद्री, चिकित्सा, ईडीपी, सिविल इंजीनियरिंग का संपदा अनुभाग, यांत्रिक से प्राप्त प्रमाणपत्रों में कहा गया है कि पूंजीगत परिसंपत्तियों की प्रत्यक्ष जांच की गई है और वह सही पाई</p>	<p>विस्तृत उत्तर क .1.3 के अंतर्गत प्रस्तुत किया गया है। चौथी तिमाही की लेखा परीक्षा पूरी हो चुकी है। सूचित किया जाता है कि दिनांक 31.03.2025 तक की परिसंपत्ति रजिस्टर, पत्तन के सभी (लेखा प्रस्तुतीकरण इकाई) एआरयू/विभागों को</p>

<p>C.3 (i) Cash and Bank Balances- ₹ 192.05 crore As per the CFFR, Bank balances should be primarily classified into</p> <ul style="list-style-type: none"> (a) Balances with a schedule Bank (b) Balances with other banks. (c) The following particulars needs to be disclosed <ul style="list-style-type: none"> i) Current Account, call accounts and deposit account balances with scheduled banks ii) Current Account, call accounts and deposit account balances with other than scheduled banks iii) Nature of interest (if any) of the directors/relatives in the non-scheduled banks where balances are maintained by the Port. <p>It is however noticed that the bank balances were not classified as per CFFR.</p>	<p>The Audit observation has been complied in the final printed Annual Accounts of FY 2024-25, necessary changes incorporated in Schedule-4.</p>
<p>(ii) Sundry debtors ₹ 47.69 crore The following particulars in respect of Sundry Debtors was not disclosed separately as required by CFFR.</p> <p>Sundry Debtors Debts considered good and fully secured, Debts considered good but not secured Debts considered doubtful or bad.</p> <p>Similar comment was issued during 2023-24, however, no corrective action has been taken.</p>	<p>As per the Ministry's Letter No PR-20021/2/98-PG dated 06.11.2002 on Implementation of revised Standard Norms of Accounts for port Trusts, clause (iii) No debt will be considered as bad irrespective, of any time limit, The Guidelines issued by the -Government of India from time to time shall be followed to make provision for bad & doubtful debt. None of the debtors are fully secured and all Debts shall be considered as good. Hence, all Debts are considered as good.</p>
<p>D. MANAGEMENT LETTER Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of Management Letter issued separately for remedial/corrective action.</p>	<p>Noted.</p>
<p>E. ASSESSMENT OF INTERNAL CONTROL</p> <p>(i) Adequacy of Internal control System The internal control is not found adequate and the same is commented under A.1.3.</p> <p>(ii) Adequacy of Internal Audit System Internal audit upto 3rd quarters were completed and audit for 4th quarter is in progress.</p> <p>(iii) System of physical verification of fixed assets The certificates obtained from certain departments [marine, medical, EDP, Estate Section of Civil Engineering, Mechanical] stated that physical verification on the capital</p>	<p>Detailed reply furnished under A.1.3.</p> <p>Audit of 4th quarter has been completed.</p> <p>It is informed that the asset register as on 31.03.2025 was sent to all the (Account rendering unit) ARU/</p>

<p>गई तथा उनमें कोई कमी, क्षति या हानि नहीं पाई गई। हालाँकि, विभागों द्वारा जांच की गई परिसंपत्तियों की सूची प्रमाणपत्रों के साथ संलग्न नहीं की गई थी। इसके अलावा, इसमें यह भी उल्लेख नहीं है कि एसएपी में उपलब्ध सभी परिसंपत्तियों की प्रत्यक्ष जांच की गई है।</p> <p>इसके अलावा, सिविल इंजीनियरिंग और वित्त जैसे अन्य विभागों की अचल परिसंपत्तियों की प्रत्यक्ष जांच लेखापरीक्षा के लिए उपलब्ध नहीं थी ।</p>	<p>प्रत्यक्ष जांच हेतु भेज दिया गया था और परिसंपत्ति रजिस्टर में उपलब्ध आंकड़ों के आधार पर, प्रत्येक संरक्षक विभाग और उनके उप-अनुभागों (एआरयू) ने परिसंपत्तियों का प्रत्यक्ष जांच कर प्रमाणपत्र प्रस्तुत कर दिए हैं। किसी भी प्रकार की वृद्धि, विलोपन आदि की सूचना भी संरक्षक विभाग द्वारा दी जाती है। यह भी बताया गया है कि एआरयू द्वारा भेजे गए पूर्णता प्रमाण पत्र के आधार पर, परिसंपत्ति के पूंजीकरण के दौरान एसएपी में मास्टर डेटा में एआरयू का विवरण दर्ज किया जाता है। इसलिए, डेटा निकाला जाता है और जांच के लिए संबंधित एआरयू को भेजा जाता है, जिसके आधार पर संबंधित एआरयू द्वारा प्रत्यक्ष जांच प्रमाण पत्र जारी किए जाते हैं। यह भी सूचित किया जाता है कि सिविल इंजीनियरिंग (संपदा अनुभाग) पत्तन के स्वामित्व वाली भूमि और परिसर का संरक्षक है, और उसका परिसंपत्ति जांच प्रमाणपत्र लेखापरीक्षा को प्रस्तुत कर दिया गया है। वित्त विभाग के संबंध में, अनुपालन सुनिश्चित किया जाएगा।</p>
<p>(iv) सामान सूची की प्रत्यक्ष जांच प्रणाली प्रत्यक्ष भंडार जांच के संबंध में यांत्रिक इंजीनियरी विभाग के वस्तु प्रबंध अनुभाग तथा चिकित्सा विभाग के मेडिकल भंडार से प्रमाणपत्र प्रस्तुत किए गए। उपरोक्त प्रमाणपत्र के साथ एक इकाई के संबंध में ईआरपी के अनुसार सामान सूची रजिस्टर की प्रति संलग्न की गई थी। प्रमाणपत्रों में प्रत्यक्ष भंडार जांच रिपोर्ट के साथ कोई डाटा नहीं था, जैसे कि सामान सूची रजिस्टर में उल्लिखित मात्रा, वास्तविक प्रत्यक्ष जांच के अनुसार मात्रा, यदि कोई अंतर है तो उसका विवरण, यदि कोई अंतर नहीं है तो डाटा, और भौतिक भंडार जांच टीम की टिप्पणियाँ (यदि कोई हों)। इसके अलावा, इसमें यह भी उल्लेख नहीं है कि एसएपी में उपलब्ध सभी सामान सूची की प्रत्यक्ष जांच की गई है।</p>	<p>टिप्पणी को संज्ञान में लिया गया है। सूचित किया जाता है कि सामान सूची की सभी मर्दें जो एसएपी प्रणाली में उपलब्ध है उनकी प्रत्यक्ष जांच की जा चुकी है।</p>
<p>(v) सांविधिक देयताओं के भुगतान की नियमितता पत्तन सामान्यतः विवाद रहित सांविधिक देयताओं को संबंधित प्राधिकरणों के पास जमा करने में नियमित रहा है।</p>	<p>तथ्यात्मक</p>
<p>च अनुदान पत्तन को वर्ष 2024-25 के दौरान भारत सरकार से ₹ 30.06 करोड़ की अनुदान राशि प्राप्त हुई, जिसमें से ₹ 0.71 करोड़ की राशि अप्रयुक्त रही।</p>	

<p>assets had been carried out and found to be in order and no shortage, damage or loss was found. However, fire list of assets verified by departments was not attached along with the certificates. Further, it does not mention that all the assets available in SAP has been physically verified. Moreover, the physical verification of fixed assets of other departments namely Civil Engineering and Finance was not available to audit.</p>	<p>departments of the port for physical verification and based on the data as per the asset register each custodian department and their subsections (ARU) have physically verified the assets and furnished these certificates. Any additions, deletions etc. are also reported by the Custodian department. It is further informed that the details of the ARU are entered in the Mater Data in SAP while capitalization of the asset, based on the completion certificate sent by the ARU. Hence, the data is extracted and sent to respective ARU's for verification and based on which the physical verification certificates are issued by the respective ARU's. It is further informed that the Civil Engineering (Estate section) is the custodian of the port owned land and premises, and the asset verification certificate of the same has been furnished to audit. As regards Finance Department, the compliance will be ensured.</p>
<p>(iv) System of physical verification of inventory In respect of physical stock verification, the certificates from Materials Management Section of Mechanical Engineering Dept. and medical store of Medical Department were furnished. A copy of inventory register as per ERP was attached with the above certificate in respect of one of the Unit. The certificates were not supported with physical stock verification report with data such as quantity as mentioned inventory register, quantity as per actual physical verification, details of difference if any, if no difference then the data as such along with remarks if any of physical stock verification team. Further it does not mention that all the inventory available in SAP has been physically verified.</p>	<p>The observation has been noted. It is informed that all items of inventory available in SAP system has been physically verified.</p>
<p>(v) Regularity in payment of statutory dues Port was generally regular in depositing undisputed statutory dues with the appropriate authorities.</p>	<p>Factual.</p>
<p>F GRANTS IN AID The Port received an amount of ₹ 30.06 Crore during the year 2024-25 as Grant-in-Aid (GIA) from Government of India of which an amount of ₹ 0.71 crore remained unutilized.</p>	

Place: Mumbai
Date: 27 October, 2025

Sd/-
Director General of Audit (Shipping), Mumbai

(करोड़ रुपयों में)						
क्रम सं.	अनुदान का नाम	दि. 01.04.2024 को अथ शेष	वर्ष 2024-25 के दौरान प्राप्तियां	वर्ष 2024-25 के दौरान उपयोगिता	वर्ष 2024-25 के दौरान वापसी की गई राशि	दि. 31.03.2025 को इति शेष
1.	चार मार्गीय सड़क के शेष भाग का निर्माण (पत्तन, पोत परिवहन और जलमार्ग मंत्रालय) (एमओपीएसडब्ल्यू)	7.17	-	2.18	4.99	-
2.	बायना स्थित एमपीटी यार्ड में अपरैप का निर्माण (सागरमाला के अंतर्गत पत्तन, पोत परिवहन और जलमार्ग मंत्रालय)	-	1.32	0.61	-	0.71
3	बर्थ संख्या 5, 6, 7, 8 एवं 9 को नए प्रवेश/निर्गम मार्ग से जोड़ने वाली 12 मीटर चौड़ी कंक्रीट सड़क का निर्माण (सागरमाला के अंतर्गत पत्तन, पोत परिवहन और जलमार्ग मंत्रालय)	-	0.15	0.15	-	-
4	अंतर्राष्ट्रीय/देशी क्रूज टर्मिनल का विकास (पत्तन, पोत परिवहन और जलमार्ग मंत्रालय)	-	25.57	25.57	-	-
5	एसआईडीसीजीएल से सीवेज उपचारित जल का पुनर्चक्रण/पुनः उपयोग	-	3.02	3.02	-	-
	कुल	7.17	30.06	31.53	4.99	0.71

तथ्यात्मक। रु. 0.71 करोड़ का अप्रयुक्त अनुदान मई, 2025 में मंत्रालय को वापस कर दिया गया है।

(करोड़ रुपयों में)						
Sr. No.	Name of the Grant	Opening Balance as on 01.04.2024	Receipts During 2024-25	Utilisation during 2024-25	Refunded during 2024-25	Closing Balance as on 31.03.2025
1.	Construction of balance portion of four lane road (Ministry of Ports, Shipping and Waterways) (MoPSW)	7.17	-	2.18	4.99	-
2.	Construction of Upramp at MPT yard at Baina (MoPSW under Sagarmala)	-	1.32	0.61	-	0.71
3.	Construction of 12m wide concrete road connecting berth No.5,6,7,8,&9 to new entry/ exit road (MoPSW under Sagarmala)	-	0.15	0.15	-	-
4.	Development of International/ Domestic Cruise terminal (MoPSW)	-	25.57	25.57	-	-
5.	Recycling /reuse of Sewage treated water from SIDCGL	-	3.02	3.02	-	-
Total		7.17	30.06	31.53	4.99	0.71

Factual. The unutilized grant of ₹ 0.71 crore has been refunded to Ministry in May 2025.





मुरगांव पत्तन प्राधिकरण
MORMUGAO PORT AUTHORITY

मुरगांव पत्तन
कर्मचारी पेन्शन ट्रस्ट
**MORMUGAO PORT
EMPLOYEES PENSION TRUST**

वार्षिक लेखा
2024-25
ANNUAL ACCOUNTS
2024-25

लेखा परीक्षक की स्वतंत्र रिपोर्ट

सेवा में,
मुर्गांव पत्तन न्यास कर्मचारी पेंशन ट्रस्ट निधि के न्यासी,
हैडलैंड सडा, गोवा।

मत

हमने, मुर्गांव पत्तन न्यास कर्मचारी पेंशन ट्रस्ट निधि की वित्तीय विवरणियों की लेखा परीक्षा की है जिसमें दिनांक 31 मार्च, 2025 तक के तुलना पत्र तथा तत्समयी समाप्त वर्ष के आय तथा व्यय लेखा (प्राप्ति तथा भुगतान विवरणी) और निवेश विवरणी तथा महत्वपूर्ण लेखाकरण नीतियों के सारांश सहित वित्तीय विवरणियों पर टिप्पणियां शामिल है।

1. कृपया लेखा टिप्पणी में बिंदु संख्या 3 देखें:-

लेखा टिप्पणी में उपरोक्त बिंदु के विश्लेषण से यह ध्यान देने योग्य है कि पेंशन निधि में कमी केवल चालू वर्ष की ही नहीं है, बल्कि यह पुरानी है और यह अंतर पिछले कई वर्षों से यानी वित्त वर्ष 2015-16 से ही अग्रणीत किया गया है। कमी की बढ़ती मात्रा को देखते हुए, और जिस दर से कमी बढ़ रही है, उसकी तुलना अतीत के प्रचलित विश्लेषण से करें तो भविष्य में भी इसमें भारी मात्रा में वृद्धि हो सकती है, जिसकी भरपाई निधि से करनी होगी। हमें यह स्पष्ट किया गया है कि पेंशन भुगतान, मुर्गांव पत्तन प्राधिकरण द्वारा निदेश में कमी की भरपाई के लिए किया जाता है, इसलिए पेंशन ट्रस्ट निधि के आय व व्यय खाते में दिखाई नहीं दे रहा है। पेंशन ट्रस्ट निधि में कमी की भरपाई मुर्गांव पत्तन प्राधिकरण द्वारा की जाएगी। इस प्रकार, चालू कथित मूल तत्व में कोई असर नहीं होगा।

उपर्युक्त के अधीन,

हमारी राय में, संस्थान की संलग्न वित्तीय विवरणियां, संपूर्ण तथ्यात्मक रूप से, मुर्गांव पत्तन न्यास कर्मचारी पेंशन ट्रस्ट निधि के खंड 14(iii) की आवश्यकताओं के अनुसार तैयार की गई हैं।

मत हेतु आधार

हमने, आईसीएआई द्वारा जारी लेखा परीक्षण मानकों (एसएएस) के अनुसरण में लेखा परीक्षा की है। उन मानकों के तहत हमारी जिम्मेदारियां, हमारी रिपोर्ट की वित्तीय विवरणियों की लेखा परीक्षा हेतु लेखा परीक्षकों की जिम्मेदारियों में आगे उल्लिखित की गई है। आईसीएआई द्वारा जारी नैतिक संहिता के अनुसरण में हमारा अस्तित्व स्वतंत्र है और नैतिक संहिता के अनुसरण में हमने हमारी अन्य नैतिक जिम्मेदारियां पूरी की हैं। हमें विश्वास है कि हमने प्राप्त किए लेखा परीक्षा प्रमाण हमारे मत के लिए आधार प्रस्तुत करने हेतु पर्याप्त और उचित हैं।

प्रबंधन तथा वित्तीय विवरणियों के संचालन हेतु प्रभारी व्यक्तियों की जिम्मेदारियां

प्रबंधन, मुर्गांव पत्तन न्यास कर्मचारी पेंशन ट्रस्ट निधि की धारा 14(iii) की अपेक्षाओं के अनुसार वित्तीय विवरणियां तैयार करने के लिए जिम्मेदार है और ऐसा आंतरिक नियंत्रण जो प्रबंधन निर्धारित करता है, तथ्यगत गैर-कथन चाहे धोखे से हो या गलती से हो, से मुक्त वित्तीय विवरणियां तैयार करने हेतु आवश्यक है।

वित्तीय विवरणियां तैयार करते समय प्रबंधन एक उन्नतिशील प्रतिष्ठान के रूप में बने रहने की संस्थान की क्षमता का मूल्यांकन करने, उन्नतिशील संस्थान के मामलों का, जैसा लागू हो, प्रकट करने तथा उन्नतिशील संस्थान के मामलों का, जैसा लागू हो, प्रकट करने तथा उन्नतिशील संस्थान आधारित लेखाकरण का उपयोग करने के लिए जिम्मेदार हैं, जब तक कि प्रबंधन संस्थान को परिसमाप्त करना या प्रचालन को बंद करना नहीं चाहता है या ऐसा करने के अतिरिक्त उसके पास कोई वास्तविक विकल्प नहीं है।

संचालन हेतु प्रभारी व्यक्ति संस्थान की वित्तीय रिपोर्टिंग प्रक्रिया का अवलोकन करने के लिए जिम्मेदार है।

वित्तीय विवरणियों की लेखा परीक्षा के लिए लेखा परीक्षक की जिम्मेदारियां

हमारा उद्देश्य इस बात का समुचित आश्वासन प्राप्त करना है कि क्या वित्तीय विवरणियां तथ्यगत गैर-कथन, चाहे धोखे से हो या गलती से, से मुक्त है या नहीं और लेखा परीक्षा रिपोर्ट, जिसमें हमारा मत शामिल है, जारी करना है। समुचित आश्वासन एक उच्च स्तरीय आश्वासन है परंतु इस बात की गारंटी नहीं है कि एसएएस के अनुसरण में की गई लेखा परीक्षा, तथ्यगत गैर-कथन, जब मौजूद हो, को हमेशा दर्शाएगा। गैर-कथन धोखे या गलती से हो सकता है और इसमें तथ्य है ऐसा माना जा सकता है यदि इन विवरणों के आधार पर लिए गए प्रयोक्ताओं के आर्थिक निर्णयों को, व्यक्तिगत या समग्र रूप में, समुचित रूप से प्रभावित कर सकते हैं।

कृते मेसर्स ए.आर. सुलाखे एण्ड कंपनी
चार्टर्ड एकाउंटेंट्स
(फर्म की पंजीकरण संख्या 110540W)

हस्ताक्षर स्थान : म्हापसा-गोवा
दिनांक : 23-05-2025
यूडीआईएन : 25136884BMNAYL1172

हस्ता/-
(सीए वनिता मालपेकर)
(पार्टनर)
(सदस्यता सं. 136884)

INDEPENDENT AUDITOR'S REPORT

To,
The Trustees of Mormugao Port Trust Employees Pension Trust Fund,
Headland, Sada, Goa.

Opinion

We have audited the financial statements of Mormugao Port Trust Employees Pension Trust Fund, which comprises the balance sheet as at March 31, 2025, and the Income and Expenditure Account (and the Receipt and Payment statement) and Investment Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

1. Please refer point no 3 in Notes to Accounts:-

From the analysis of the above point in notes to accounts, it is pertinent to note that the shortfall in Pension Fund is not only of the current year but it is chronic and this gap has been brought forward for the past many years. i.e right from F.Y. 2015-16. Given the mounting amount of shortfall, and comparing the rate at which the shortfall is increasing, from the trend analysis of the past, it might still increase by huge amounts in future which the fund has to make up. It is explained to us that the pension payments are made by Mormugao Port Authority to compensate for the shortfall in investments, hence the pension payments are not reflecting in the Income & Expenditure account of the Pension Trust fund. The shortfall in Pension Trust Fund will be made good by Mormugao Port Authority. Thus, the going concern principle will not be affected.

Subject to above,

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with requirements of clause 14(iii) of The Mormugao Port Trust Employees Pension Trust Fund.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with requirements of clause 14(iii) of The Mormugao Port Trust Employees Pension Trust Fund and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to Influence the economic decisions of users taken on the basis of these financial statements.

For **M/s A. R. Sulakhe & Co.**
Chartered Accountants
(Firm's Registration No. 110540W)

Place of Signature: Mapusa, Goa
Date: 23-05-2025
UDIN: 25136884BMNAYL1172

Sd/-
(C A Vanita Malpekar)
(Partner)
(Membership No. 136884)

मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES PENSION TRUST FUND

31 मार्च 2025 तक का तुलनपत्र
BALANCE SHEET AS ON 31ST MARCH 2025

2023-24 ₹	देयताएं Liabilities	2024-25 ₹	2023-24 ₹	परिसम्पत्तियां Assets	2024-25 ₹
25,62,10,19,795	पेन्शन ट्रस्ट निधि Pension Trust Fund	29,07,77,57,576	12,26,24,07,148	निवेश Investments	14,63,26,02,863
54,91,064	देय पेन्शन Pension Payable	2,73,96,280	40,63,493	बैंक में नकद Cash at Bank	42,39,419
			13,36,00,40,218	सामान्य निधि से प्राप्य Receivable from General Fund	14,46,83,11,574
25,62,65,10,859	कुल / TOTAL	29,10,51,53,856	25,62,65,10,859	कुल / TOTAL	29,10,51,53,856

लेखा बर्ही के अनुसार जांच की गई और सही पाया गया
कृते ए.आर. सुलाखे एण्ड कंपनी
चार्टर्ड एकाऊंटेंट
फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts
FOR A. R. SULAKHE & CO.
CHARTERED ACCOUNTANT
Firm Regd No. 110540W

हस्ता/-
Sd/-
पार्टनर
(सीए वनिता मालपेकर)
सदस्य सं. 136884
स्थान : म्हापसा-गोवा
दिनांक : 23-05-2025

PARTNER
(CA) VANITA MALPEKAR
Mem No. 136884

Place: Mapusa, Goa
Date: 23-05-2025

हस्ता/-
Sd/-
प्रबंध न्यासी
(अनंत वी.पी. चोडणेकर)
वित्तीय सलाहकार व मुख्य लेखा अधिकारी
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

MANAGING TRUSTEE
(ANANT V. P. CHODNEKAR)
Financial Advisor &
Chief Accounts Officer

Place: Headland, Sada, Goa
Date: 23-05-2025

हस्ता/-
Sd/-
न्यासी
(डॉ. एन. विनोदकुमार)
अध्यक्ष
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

TRUSTEE
(DR. N. VINODKUMAR)
Chairperson

Place: Headland, Sada, Goa
Date: 23-05-2025

मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि

MORMUGAO PORT TRUST EMPLOYEES PENSION TRUST FUND

31 मार्च 2025 को समाप्त वर्ष के लिए आय तथा व्यय लेखा

INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

2023-24 ₹	व्यय Expenditure	2024-25 ₹	2023-24 ₹	आय Income	2024-25 ₹
89,22,91,405	व्यय से अधिक आय Excess of Income over Expenditure	1,00,96,01,923	89,22,91,405	निवेश पर ब्याज Interest on Investments	1,00,96,01,923
89,22,91,405	कुल / TOTAL	1,00,96,01,923	89,22,91,405	कुल / TOTAL	1,00,96,01,923

लेखा बही के अनुसार जांच की गई और सही पाया गया
कृते ए.आर. सुलाखे एण्ड कंपनी
चार्टर्ड एकाउंटेंट
फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts
FOR A. R. SULAKHE & CO.
CHARTERED ACCOUNTANT
Firm Regd No. 110540W

हस्ता/-
Sd/-
पार्टनर
(सीए वनिता मालपेकर)
सदस्य सं. 136884
स्थान : म्हापसा-गोवा
दिनांक : 23-05-2025

PARTNER
(CA) VANITA MALPEKAR
Mem No. 136884

Place: Mapusa, Goa
Date: 23-05-2025

हस्ता/-
Sd/-
प्रबंध न्यासी
(अनंत वी.पी. चोडणेकर)
वित्तीय सलाहकार व मुख्य लेखा अधिकारी
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

MANAGING TRUSTEE
(ANANT V. P. CHODNEKAR)
Financial Advisor &
Chief Accounts Officer

Place: Headland, Sada, Goa
Date: 23-05-2025

हस्ता/-
Sd/-
न्यासी
(डॉ. एन. विनोदकुमार)
अध्यक्ष
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

TRUSTEE
(DR. N. VINODKUMAR)
Chairperson

Place: Headland, Sada, Goa
Date: 23-05-2025

मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि

MORMUGAO PORT TRUST EMPLOYEES PENSION TRUST FUND

31 मार्च 2025 को समाप्त वर्ष के लिए प्राप्ति व भुगतान लेखा

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

2023-24 ₹	प्राप्तियां Receipts	2024-25 ₹	2023-24 ₹	भुगतान Payments	2024-25 ₹
	अथ शेष 01-04-2024 Opening Balance 01-04-2024				
92,99,620	बैंक में नकद Cash at Bank	40,63,493	1,68,96,23,192	पेन्शन भुगतान Pension Payments	1,72,90,04,255
11,11,99,71,916	निवेश Investments	12,26,24,07,148			
89,22,91,405	प्राप्त ब्याज Interest Received	1,00,96,01,923			
17,45,058	अन्य पत्तनों से प्राप्त Received from other ports	92,91,505			
1,93,27,85,834	सामान्य निधि से प्राप्त Received from General Fund	3,08,04,82,468		इति शेष 31-03-2025 Closing Balance 31-03-2025	
			40,63,493	बैंक में नकद Cash at Bank	42,39,419
			12,26,24,07,148	निवेश Investments	14,63,26,02,863
13,95,60,93,833	कुल / TOTAL	16,36,58,46,537	13,95,60,93,833	कुल / TOTAL	16,36,58,46,537

लेखा बही के अनुसार जांच की गई और सही पाया गया

कृते ए.आर. सुलाखे एण्ड कंपनी

चार्टर्ड एकाउंटेंट

फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts

FOR A. R. SULAKHE & CO.

CHARTERED ACCOUNTANT

Firm Regd No. 110540W

हस्ता/-

Sd/-

पार्टनर

(सीए वनिता मालपेकर)

सदस्य सं. 136884

स्थान : म्हापसा-गोवा

दिनांक : 23-05-2025

PARTNER

(CA) VANITA MALPEKAR

Mem No. 136884

हस्ता/-

Sd/-

प्रबंध न्यासी

(अनंत वी.पी. चोडणेकर)

वित्तीय सलाहकार व मुख्य लेखा अधिकारी

स्थान : हेडलैण्ड सडा, गोवा

दिनांक : 23-05-2025

MANAGING TRUSTEE

(ANANT V. P. CHODNEKAR)

Financial Advisor &
Chief Accounts Officer

हस्ता/-

Sd/-

न्यासी

(डॉ. एन. विनोदकुमार)

अध्यक्ष

स्थान : हेडलैण्ड सडा, गोवा

दिनांक : 23-05-2025

TRUSTEE

(DR. N. VINODKUMAR)

Chairperson

Place: Mapusa, Goa

Date: 23-05-2025

Place: Headland, Sada, Goa

Date: 23-05-2025

Place: Headland, Sada, Goa

Date: 23-05-2025

मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES PENSION TRUST FUND

दिनांक 31 मार्च, 2025 तक का पेन्शन निधि निवेश
PENSION FUND INVESTMENTS AS ON 31ST MARCH, 2025

विवरण Particulars	राशि (₹) Amount (₹)
दि. 01-04-2024 को अथ शेष / Opening Balance as on 01-04-2024	
क) एल.आई.सी. ऑफ इंडिया / The L.I.C. of India	12,26,17,84,856
ख) एस.बी.आई. लाईफ इन्श्युरन्स / SBI Life Insurance	6,22,292
	12,26,24,07,148
जोड़े / Add :	
i) वर्ष 2024-25 के दौरान जोड़ (एल.आई.सी.) / Addition during 2024-25 (LIC)	1,36,05,93,793
ii) वर्ष 2024-25 के दौरान प्राप्त ब्याज / Interest earned during 2024-25:	
क) एल.आई.सी. ऑफ इंडिया / L.I.C of India	1,00,95,56,371
ख) एस.बी.आई. लाईफ इन्श्युरन्स / SBI Life Insurance	45,552
घटाइए / Less :	
i) वर्ष 2024-25 के दौरान आहरित Withdrawn during 2024-25	-
दि. 31-03-2025 को इति शेष / Closing Balance as on 31-03-2025	
क) एल.आई.सी. ऑफ इंडिया / The L.I.C. of India	14,63,19,35,020
ख) एस.बी.आई. लाईफ इन्श्युरन्स / SBI Life Insurance	6,67,844
कुल / TOTAL	14,63,26,02,863

लेखा बही के अनुसार जांच की गई और सही पाया गया

कृते ए.आर. सुलाखे एण्ड कंपनी

चार्टर्ड एकाउंटेंट

फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts

FOR A. R. SULAKHE & CO.

CHARTERED ACCOUNTANT

Firm Regd No. 110540W

हस्ता/-

Sd/-

पार्टनर

(सीए वनिता मालपेकर)

सदस्य सं. 136884

स्थान : म्हापसा-गोवा

दिनांक : 23-05-2025

PARTNER

(CA) VANITA MALPEKAR

Mem No. 136884

हस्ता/-

Sd/-

प्रबंध न्यासी

(अनंत वी.पी. चोडणेकर)

वित्तीय सलाहकार व मुख्य लेखा अधिकारी

स्थान : हेडलैण्ड सडा, गोवा

दिनांक : 23-05-2025

MANAGING TRUSTEE

(ANANT V. P. CHODNEKAR)

Financial Advisor &
Chief Accounts Officer

हस्ता/-

Sd/-

न्यासी

(डॉ. एन. विनोदकुमार)

अध्यक्ष

स्थान : हेडलैण्ड सडा, गोवा

दिनांक : 23-05-2025

TRUSTEE

(DR. N. VINODKUMAR)

Chairperson

Place: Mapusa, Goa

Date: 23-05-2025

Place: Headland, Sada, Goa

Date: 23-05-2025

Place: Headland, Sada, Goa

Date: 23-05-2025

मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES PENSION TRUST FUND

वार्षिक लेखा 2024-25
ANNUAL ACCOUNTS 2024-25

महत्वपूर्ण लेखाकरण नीतियां
SIGNIFICANT ACCOUNTING POLICIES

1. **लेखा आधार :** मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि, ऐतिहासिक लागत परिपाटी तथा लेखाकरण के प्रोद्भूत आधार पर अपना लेखा रखता है।
1. **BASIS OF ACCOUNTING:** The Mormugao Port Trust Employees Pension Trust Fund maintains its accounts on accrual basis following the historical cost convention and on the accrual basis of accounting.
2. **निवेश :** मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि के निवेशों को लेखाकरण मानक-13 के प्रावधानों के अनुसार दर्शाया गया है। निवेशों को लागत पर मूल्यांकित किया गया है।
2. **INVESTMENTS:** The investments of the Mormugao Port Trust Employees Pension Trust Fund are disclosed as per the provisions of Accounting Standard 13. Investments are valued at cost.
3. **राजस्व नियतीकरण :** ब्याज को प्रोद्भूत आधार पर लेखाबद्ध किया जाता है। आयकर नियम, 1962 के नियम 89 के अनुपालन में तथा मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि विलेख के खण्ड 27 के अनुसार पेन्शन निधि कार्पस के प्रबंधन हेतु भारतीय जीवन बीमा निगम को निधि प्रबंधक के रूप में नियुक्त किया गया है।
3. **REVENUE RECOGNITION:** The interest is accounted on accrual basis. In compliance to rule 89 of the Income Tax Rules, 1962 and as per clause 27 of the Mormugao Port Trust Employees Pension Trust Fund deed, Life Insurance Corporation of India has been appointed as the fund manager for management of the Pension Fund Corpus.
4. **कर्मचारियों के लाभार्थ लेखाकरण :** लेखाकरण मानक-15 के प्रावधानों के अनुसार मौजूदा तथा भावी पेन्शनभोगियों के मद्दे प्रत्येक वर्ष एक प्रमाणित मूल्यांकनकर्ता से बीमांकन पेन्शन दायिता प्राप्त की जाती है और बीमांकन मूल्यांकन के आधार मुर्गांव पत्तन प्राधिकरण द्वारा मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि में अंशदान किया जाता है। मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि में वार्षिक अंशदान निम्नलिखित तक परिसीमित होगा -
 - क) आयकर नियम, 1962 के नियम 87 के अनुसार किसी भी कर्मचारी के संबंध में नियोक्ता द्वारा निधि में सामान्य वार्षिक अंशदान उस वर्ष उसी कर्मचारी के संबंध में नियोक्ता द्वारा किसी अन्य निधि में अंशदान को शामिल करते हुए संबंधित वर्ष के लिए उसके वेतन का अधिकतम 27% होगा।
 - ख) आयकर अधिनियम, 1961 की धारा 17(2)(vii) के अनुसार प्रति कर्मचारी ₹ 7,50,000/-
4. **ACCOUNTING FOR EMPLOYEE BENEFITS:** As per the provisions of the Accounting Standard 15, every year Actuarial Pension liability towards existing and the future pensioners is obtained from a certified valuer and on the basis of the actuarial valuation contribution is made by the Mormugao Port Authority to the Mormugao Port Trust Employees Pension Trust Fund. The annual contribution to the Mormugao Port Trust Employees Pension Trust Fund is restricted to lower of -
 - a) Rule 87 of the Income-tax Rules, 1962, the ordinary annual contribution by the employer to a fund in respect of any particular employee shall not exceed 27% of his salary for the respective year as reduced by the employer's contribution to any other fund in respect of same employee in that year.
 - b) As per section 17(2)(vii) of the Income Tax Act, 1961 ₹ 7,50,000/- per employee.

मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES PENSION TRUST FUND

वार्षिक लेखा 2024-25
ANNUAL ACCOUNTS 2024-25

दि. 31 मार्च 2025 को समाप्त वर्ष के तुलन-पत्र तथा दि. 31 मार्च, 2025 को समाप्त वर्ष के लिए आय तथा व्यय लेखा के भाग के रूप में टिप्पणियां

NOTES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025 AND
THE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

दिनांक 31 मार्च, 2025 को समाप्त वित्तीय वर्ष के लिए के लेखा विवरण तथा तुलन-पत्र की प्रमुख विशेषताएं निम्नवत हैं:-
The salient features of the Statement of Accounts and Balance Sheet of the Port for the financial year ended 31st March 2025 are as under:-

1. मुर्गांव पत्तन न्यास के न्यासी मंडल तथा पेन्शन ट्रस्ट निधि के न्यासियों के बीच दिनांक 28 मार्च 2003 को निष्पादित ट्रस्ट विलेख के परिणामस्वरूप मुर्गांव पत्तन न्यास कर्मचारी पेन्शन ट्रस्ट निधि अस्तित्व में आई। आयकर आयुक्त, पणजी ने आदेश सं. P.F.2/CIT-PNJ/2004-05 दिनांक 23-06-2004 के तहत आयकर अधिनियम 1961 के भाग बी, अनुसूची IV के नियम 2(1) के अंतर्गत उनमें निहित अधिकारों के अनुसार मुर्गांव कर्मचारी पेन्शन ट्रस्ट निधि को दिनांक 28-03-2003 से मंजूरी प्रदान की।
1. The Mormugao Port Trust Employees Pension Trust Fund came into existence by virtue of the Trust Deed executed on 28th March, 2003 between the Board of Trustees of Mormugao Port Trust and the Trustees of Pension Trust Fund. The Commissioner of Income Tax, Panaji by order no.P.F.2/CIT-PNJ/2004-05 dated 23-06-2004 accorded approval w.e.f. 28-03-2003 to the Mormugao Employees Trust Pension Trust Fund in terms of power vested in him under rule 2(1) of Part B of IV schedule to Income Tax Act, 1961.
2. पत्तन न्यासों में संशोधित मानक लेखा मानदण्डों के कार्यान्वयन हेतु वित्तीय विवरण को पत्र सं. पीआर-20021/2/98 पीजी दिनांक 06-11-2002 के तहत पोत परिवहन मंत्रालय, भारत सरकार के आदेशों के आधार पर तैयार किया गया है।
2. The financial statements have been prepared based on the order of the Ministry of Shipping, Govt. of India vide letter no. PR-20021/2/98-PG dated 06-11-2002 for implementation of the revised Standard Norms of Account for Port Trusts. .
3. लेखाकरण मानक-15 के प्रावधानों के अनुसार मौजूदा तथा भावी पेन्शनभोगियों के मद्दे एक प्रमाणित मूल्यांकनकर्ता से बीमांकन पेन्शन दायिता प्राप्त की जाती है। पेन्शन निधि के कारण बीमांकिक दायित्व दि. 31-03-2025 तक निम्नवत है:
3. Actuarial Pension liability towards existing and the future pensioners is obtained from a certified valuer as per the provisions of the Accounting Standard-15. The actuarial liability on account of the Pension Fund as on 31-03-2025 was as under:

मौजूदा कर्मचारी / Existing Employees	₹ 637.45 Crores
पेन्शन भोगी तथा परिवार पेन्शन भोगी / Pensioners & Family Pensioners	₹ 2270.33 Crores
कुल / Total	₹ 2907.78 Crores

आयकर नियम, 1962 के नियम 87 के अनुसार मुर्गांव पत्तन प्राधिकरण ने वर्ष 2024-25 के दौरान पेन्शन ट्रस्ट निधि में 71.07 करोड़ रुपए का प्रावधान किया है और वित्त व विविध व्यय के तहत लाभ तथा हानि लेखा में प्रभारित किया है। दि. 31.03.2025 तक पेन्शन ट्रस्ट निधि का कुल देयता 2907.78 करोड़ है और निधि शेष 2735.07 करोड़ है, 172.71 करोड़ का अंतर असाधारण मद के रूप में दर्ज किया गया है। निधि में कमी की पूर्ति के लिए वित्तीय वर्ष 2024-25 के दौरान पेन्शन ट्रस्ट निधि में कमी की पूर्ति के लिए 136.06 करोड़ का राशि निवेश की गई दि. 31.3.2025 तक निदेश में कमी 1444.09 करोड़ है।

Mormugao Port Authority has made a provision of ₹ 71.07 crores towards contribution to Pension Trust Fund as per rule 87 of the Income Tax Rules, 1962 and charged to the Profit & Loss accounts under Finance and Miscellaneous expenditure during the year 2024-25. The total liability of the Pension Trust Fund as on 31.03.2025 is ₹ 2907.78 crores and the fund balance is ₹ 2735.07 crores, the difference of ₹ 172.71 crores has been accounted as Extra-ordinary item. An amount of ₹ 136.06 crores has been invested towards shortfall in Pension Trust Fund during the financial year 2024-25. The shortfall in investment is ₹ 1444.09 crores as on 31.03.2025.

निवेश में कमी का वर्ष- वार ब्यौरा इस प्रकार है:-

The year wise break up of shortfall in investments is as follows:-

वित्तीय वर्ष / Financial Year	राशि / Amount (₹)
वित्तीय वर्ष 2015-16-असाधारण मद / FY 2015-16-Extraordinary item	6,76,02,48,557
वित्तीय वर्ष 2018-19-असाधारण मद / FY 2018-19-Extraordinary item	90,80,09,407
वित्तीय वर्ष 2019-20-असाधारण मद / FY 2019-20-Extraordinary item	2,28,95,01,892
वित्तीय वर्ष 2020-21-असाधारण मद / FY 2020-21-Extraordinary item	1,61,39,68,505
वित्तीय वर्ष 2023-24 / FY 2023-24	43,13,42,580
वित्तीय वर्ष 2024-25-असाधारण मद / FY 2024-25-Extraordinary item	1,72,71,40,449
वित्तीय वर्ष 2024-25 / FY 2024-25	71,07,03,904
TOTAL	14,44,09,15,294

लेखा बही के अनुसार जांच की गई और सही पाया गया
कृते ए.आर. सुलाखे एण्ड कंपनी
चार्टर्ड एकाउंटेंट
फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts
FOR A. R. SULAKHE & CO.
CHARTERED ACCOUNTANT
Firm Regd No. 110540W

हस्ता/-
Sd/-
पार्टनर
(सीए वनिता मालपेकर)
सदस्य सं. 136884
स्थान : म्हापसा-गोवा
दिनांक : 23-05-2025

PARTNER
(CA) VANITA MALPEKAR
Mem No. 136884

हस्ता/-
Sd/-
प्रबंध न्यासी
(अनंत वी.पी. चोडणेकर)
वित्तीय सलाहकार व मुख्य लेखा अधिकारी
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

MANAGING TRUSTEE
(ANANT V. P. CHODNEKAR)
Financial Advisor &
Chief Accounts Officer

हस्ता/-
Sd/-
न्यासी
(डॉ. एन. विनोदकुमार)
अध्यक्ष
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

TRUSTEE
(DR. N. VINODKUMAR)
Chairperson

Place: Mapusa, Goa
Date: 23-05-2025

Place: Headland, Sada, Goa
Date: 23-05-2025

Place: Headland, Sada, Goa
Date: 23-05-2025



मुरगांव पत्तन प्राधिकरण
MORMUGAO PORT AUTHORITY

मुरगांव पत्तन न्यास
कर्मचारी ग्रेच्युटी ट्रस्ट
**MORMUGAO PORT TRUST
EMPLOYEES GRATUITY TRUST**

वार्षिक लेखा
2024- 25
**ANNUAL ACCOUNTS
2024-25**

लेखा परीक्षक की स्वतंत्र रिपोर्ट

सेवा में,
मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि के न्यासी,
हैडलैंड सडा, गोवा।

मत

हमने पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि की वित्तीय विवरणियों की लेखा परीक्षा की है जिसमें दिनांक 31 मार्च, 2025 तक के तुलन पत्र तथा तत्समयी समाप्त वर्ष के आय तथा व्यय लेखा (तथा प्राप्ति भुगतान विवरणी) और निवेश विवरणी तथा महत्त्वपूर्ण लेखाकरण नीतियों के सारांश सहित वित्तीय विवरणियों पर टिप्पणियां शामिल हैं।

हमारी राय में, संस्थान की संलग्न वित्तीय विवरणियां, संपूर्ण तथ्यात्मक रूप से, मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि के खंड 14(iii) की आवश्यकताओं के अनुसार तैयार की गई हैं।

मत हेतु आधार

हमने, आईसीएआई द्वारा जारी लेखा परीक्षण मानकों (एसएएस) के अनुसरण में लेखा परीक्षा की है। उन मानकों के तहत हमारी जिम्मेदारियां, हमारी रिपोर्ट की वित्तीय विवरणियों की लेखा परीक्षा हेतु लेखा परीक्षकों की जिम्मेदारियों में आगे उल्लिखित की गई है। आईसीएआई द्वारा जारी नैतिक संहिता के अनुसरण में हमारा अस्तित्व स्वतंत्र है और नैतिक संहिता के अनुसरण में हमने हमारी अन्य नैतिक जिम्मेदारियां पूरी की हैं। हमें विश्वास है कि हमने प्राप्त किए लेखा परीक्षा प्रमाण हमारे मत के लिए आधार प्रस्तुत करने हेतु पर्याप्त और उचित हैं।

प्रबंधन तथा वित्तीय विवरणियों के संचालन हेतु प्रभारी व्यक्तियों की जिम्मेदारियां

प्रबंधन, मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि की धारा 14(iii) की अपेक्षाओं के अनुसार वित्तीय विवरणियां तैयार करने के लिए जिम्मेदार है और ऐसा आंतरिक नियंत्रण जो प्रबंधन निर्धारित करता है, तथ्यगत गैर-कथन चाहे धोखे से हो या गलती से हो, से मुक्त वित्तीय विवरणियां तैयार करने हेतु आवश्यक है।

वित्तीय विवरणियां तैयार करते समय प्रबंधन एक उन्नतिशील प्रतिष्ठान के रूप में बने रहने की संस्थान की क्षमता का मूल्यांकन करने, उन्नतिशील संस्थान के मामलों का, जैसा लागू हो, प्रकट करने तथा उन्नतिशील संस्थान के मामलों का, जैसा लागू हो, प्रकट करने तथा उन्नतिशील संस्थान आधारित लेखाकरण का उपयोग करने के लिए जिम्मेदार हैं, जब तक कि प्रबंधन संस्थान को परिसमाप्त करना या प्रचालन को बंद करना नहीं चाहता है या ऐसा करने के अतिरिक्त उसके पास कोई वास्तविक विकल्प नहीं है।

संचालन हेतु प्रभारी व्यक्ति संस्थान की वित्तीय रिपोर्टिंग प्रक्रिया का अवलोकन करने के लिए जिम्मेदार है।

वित्तीय विवरणियों की लेखा परीक्षा के लिए लेखा परीक्षक की जिम्मेदारियां

हमारा उद्देश्य इस बात का समुचित आश्वासन प्राप्त करना है कि क्या वित्तीय विवरणियां तथ्यगत गैर-कथन, चाहे धोखे से हो या गलती से, ये मुक्त है या नहीं और लेखा परीक्षा रिपोर्ट, जिसमें हमारा मत शामिल है, जारी करना है। समुचित आश्वासन एक उच्च स्तरीय आश्वासन है परंतु इस बात की गारंटी नहीं है कि एसएएस के अनुसरण में की गई लेखा परीक्षा, तथ्यगत गैर-कथन, जब मौजूद हो, को हमेशा दर्शाएगा। गैर-कथन धोखे या गलती से हो सकता है और इसमें तथ्य है ऐसा माना जा सकता है यदि इन विवरणों के आधार पर लिए गए प्रयोक्ताओं के आर्थिक निर्णयों को, व्यक्तिगत या समग्र रूप में, समुचित रूप से प्रभावित कर सकते हैं।

कृते ए.आर. सुलाखे एण्ड कंपनी
चार्टर्ड एकाउंटेंट्स
(फर्म की पंजीकरण संख्या 110540W)

हस्ताक्षर स्थान : म्हापसा-गोवा
दिनांक : 23-05-2025
यूडीआईएन : 25136884BMNAYK5470

हस्ता/-
(सीए वनिता मालपेकर)
(पार्टनर)
(सदस्यता सं. 136884)

INDEPENDENT AUDITOR'S REPORT

To,
The Trustees of Mormugao Port Trust Employees Gratuity Trust Fund,
Headland, Sada, Goa.

Opinion

We have audited the financial statements of Mormugao Port Trust Employees Gratuity Trust Fund which comprise the balance sheet as at March 31, 2025, and the Income & Expenditure Account (and the Receipt and Payment statement) and Investment Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with requirements of clause 14(iii) of The Mormugao Port Trust Employees Gratuity Trust Fund.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with requirements of clause 14(iii) of The Mormugao Port Trust Employees Gratuity Trust Fund and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to Issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Mis-statements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to Influence the economic decisions of users taken on the basis of these financial statements.

For **A. R. Sulakhe & Co.**
Chartered Accountants
(Firm's Registration No. 110540W)

Place of Signature: Mapusa, Goa
Date: 23-05-2025
UDIN: 25136884BMNAYK5470

Sd/-
(C A Vanita Malpekar)
(Partner)
(Membership No. 136884)

मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES GRATUITY TRUST FUND

31 मार्च 2025 तक का तुलनपत्र
BALANCE SHEET AS ON 31ST MARCH 2025

2023-24 ₹	देयताएं Liabilities	2024-25 ₹	2023-24 ₹	परिसम्पत्तियां Assets	2024-25 ₹
1,11,41,57,517	ग्रेच्युटी ट्रस्ट निधि Gratuity Trust Fund	1,13,45,88,282	96,65,34,573	निवेश Investments	1,18,72,71,753
1,27,94,346	देय ग्रेच्युटी Gratuity Payable	3,43,35,036	1,12,42,379	बैंक में नकद Cash at Bank	3,32,23,455
			14,91,74,911	सामान्य निधि से प्राप्य Receivable from General Fund	(5,15,71,890)
1,12,69,51,863	कुल / TOTAL	1,16,89,23,318	1,12,69,51,863	कुल / TOTAL	1,16,89,23,318

लेखा बही के अनुसार जांच की गई और सही पाया गया
कृते ए.आर. सुलाखे एण्ड कंपनी
चार्टर्ड एकाउंटेंट
फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts
FOR A. R. SULAKHE & CO.
CHARTERED ACCOUNTANT
Firm Regd No. 110540W

हस्ता/-
Sd/-
पार्टनर
(सीए वनिता मालपेकर)
सदस्य सं. 136884
स्थान : म्हापसा-गोवा
दिनांक : 23-05-2025

PARTNER
(CA) VANITA MALPEKAR
Mem No. 136884

Place: Mapusa, Goa
Date: 23-05-2025

हस्ता/-
Sd/-
प्रबंध न्यासी
(अनंत वी.पी. चोडणेकर)
वित्तीय सलाहकार व मुख्य लेखा अधिकारी
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

MANAGING TRUSTEE
(ANANT V. P. CHODNEKAR)
Financial Advisor &
Chief Accounts Officer

Place: Headland, Sada, Goa
Date: 23-05-2025

हस्ता/-
Sd/-
न्यासी
(डॉ. एन. विनोदकुमार)
अध्यक्ष
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

TRUSTEE
(DR. N. VINODKUMAR)
Chairperson

Place: Headland, Sada, Goa
Date: 23-05-2025

मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES GRATUITY TRUST FUND

31 मार्च 2025 को समाप्त वर्ष के लिए आय तथा व्यय लेखा
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

2023-24 ₹	व्यय Expenditure	2024-25 ₹	2023-24 ₹	आय Income	2024-25 ₹
25,00,86,637	ग्रेच्युटी दावा Gratuity Claim	15,19,75,204	6,64,92,250	निवेश पर ब्याज Interest on Investments	8,82,40,613
			18,35,94,387	आय से अधिक व्यय Excess of Expenditure over Income	6,37,34,591
25,00,86,637	कुल / TOTAL	15,19,75,204	25,00,86,637	कुल / TOTAL	15,19,75,204

लेखा बर्ही के अनुसार जांच की गई और सही पाया गया
कृते ए.आर. सुलाखे एण्ड कंपनी
चार्टर्ड एकाउंटेंट
फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts
FOR A. R. SULAKHE & CO.
CHARTERED ACCOUNTANT
Firm Regd No. 110540W

हस्ता/-
Sd/-
पार्टनर
(सीए वनिता मालपेकर)
सदस्य सं. 136884
स्थान : म्हापसा-गोवा
दिनांक : 23-05-2025

PARTNER
(CA) VANITA MALPEKAR
Mem No. 136884

Place: Mapusa, Goa
Date: 23-05-2025

हस्ता/-
Sd/-
प्रबंध न्यासी
(अनंत वी.पी. चोडणेकर)
वित्तीय सलाहकार व मुख्य लेखा अधिकारी
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

MANAGING TRUSTEE
(ANANT V. P. CHODNEKAR)
Financial Advisor &
Chief Accounts Officer

Place: Headland, Sada, Goa
Date: 23-05-2025

हस्ता/-
Sd/-
न्यासी
(डॉ. एन. विनोदकुमार)
अध्यक्ष
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

TRUSTEE
(DR. N. VINODKUMAR)
Chairperson

Place: Headland, Sada, Goa
Date: 23-05-2025

मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES GRATUITY TRUST FUND

31 मार्च 2025 को समाप्त वर्ष के लिए प्राप्ति व भुगतान लेखा
RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

2023-24 ₹	प्राप्तियां Receipts	2024-25 ₹	2023-24 ₹	भुगतान Payments	2024-25 ₹
	अथ शेष 01-04-2024 Opening Balance 01-04-2024				
1,54,75,564	बैंक में नकद Cash at Bank	1,12,42,379			
76,63,15,289	निवेश Investments	96,65,34,573	25,43,79,822	भुगतान किए गए ग्रेच्युटी दावे Gratuity Claims Paid	13,00,69,977
-	अन्य पत्तनों से प्राप्त Received from other Ports	20,00,000		इति शेष 31-03-2025 Closing Balance 31-03-2025	
6,64,92,250	प्राप्त ब्याज Interest Received	8,82,40,613	1,12,42,379	बैंक में नकद Cash at Bank	3,32,23,455
38,38,73,671	सामान्य निधि से प्राप्त Received from General Fund	28,25,47,620	96,65,34,573	निवेश Investments	1,18,72,71,753
1,23,21,56,774	कुल / TOTAL	1,35,05,65,185	1,23,21,56,774	कुल / TOTAL	1,35,05,65,185

लेखा बही के अनुसार जांच की गई और सही पाया गया

कृते ए.आर. सुलाखे एण्ड कंपनी

चार्टर्ड एकाउंटेंट

फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts

FOR A. R. SULAKHE & CO.

CHARTERED ACCOUNTANT

Firm Regd No. 110540W

हस्ता/-

Sd/-

पार्टनर

(सीए वनिता मालपेकर)

सदस्य सं. 136884

स्थान : म्हापसा-गोवा

दिनांक : 23-05-2025

PARTNER

(CA) VANITA MALPEKAR

Mem No. 136884

हस्ता/-

Sd/-

प्रबंध न्यासी

(अनंत वी.पी. चोडणेकर)

वित्तीय सलाहकार व मुख्य लेखा अधिकारी

स्थान : हेडलैण्ड सडा, गोवा

दिनांक : 23-05-2025

MANAGING TRUSTEE

(ANANT V. P. CHODNEKAR)

Financial Advisor &
Chief Accounts Officer

हस्ता/-

Sd/-

न्यासी

(डॉ. एन. विनोदकुमार)

अध्यक्ष

स्थान : हेडलैण्ड सडा, गोवा

दिनांक : 23-05-2025

TRUSTEE

(DR. N. VINODKUMAR)

Chairperson

Place: Mapusa, Goa

Date: 23-05-2025

Place: Headland, Sada, Goa

Date: 23-05-2025

Place: Headland, Sada, Goa

Date: 23-05-2025

मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES GRATUITY TRUST FUND

दिनांक 31 मार्च, 2025 तक का ग्रेच्युटी निधि निवेश
GRATUITY FUND INVESTMENTS AS ON 31ST MARCH, 2025

विवरण Particulars	राशि (₹) Amount (₹)
दि. 01-04-2024 को अथ शेष Opening Balance as on 01-04-2024 एल.आई.सी. ऑफ इंडिया The L.I.C. of India	96,65,34,573
जोडे / Add : वर्ष 2024-25 के दौरान जोड Additions During 2024-25	28,44,71,770
वर्ष 2024-25 के दौरान प्राप्त ब्याज Interest Earned During 2024-25	8,82,40,613
घटाइए : Less : वर्ष 2024-25 के लिए दावा Claims for 2024-25	15,19,75,204
घटाए गए निधि प्रबंध प्रभार Fund Management Charges Deducted	-
दि. 31-03-2025 को इति शेष Closing Balance as on 31-03-2025	1,18,72,71,753

लेखा बर्ही के अनुसार जांच की गई और सही पाया गया
कृते ए.आर. सुलाखे एण्ड कंपनी
चार्टर्ड एकाऊंटेंट
फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts
FOR A. R. SULAKHE & CO.
CHARTERED ACCOUNTANT
Firm Regd No. 110540W

हस्ता/-
Sd/-
पार्टनर
(सीए वनिता मालपेकर)
सदस्य सं. 136884
स्थान : म्हापसा-गोवा
दिनांक : 23-05-2025

PARTNER
(CA) VANITA MALPEKAR
Mem No. 136884

हस्ता/-
Sd/-
प्रबंध न्यासी
(अनंत वी.पी. चोडणेकर)
वित्तीय सलाहकार व मुख्य लेखा अधिकारी
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

MANAGING TRUSTEE
(ANANT V. P. CHODNEKAR)
Financial Advisor &
Chief Accounts Officer

हस्ता/-
Sd/-
न्यासी
(डॉ. एन. विनोदकुमार)
अध्यक्ष
स्थान : हेडलैण्ड सडा, गोवा
दिनांक : 23-05-2025

TRUSTEE
(DR. N. VINODKUMAR)
Chairperson

Place: Mapusa, Goa
Date: 23-05-2025

Place: Headland, Sada, Goa
Date: 23-05-2025

Place: Headland, Sada, Goa
Date: 23-05-2025

मुरगांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES GRATUITY TRUST FUND

वार्षिक लेखा 2024-25
ANNUAL ACCOUNTS 2024-25

महत्वपूर्ण लेखाकरण नीतियां
SIGNIFICANT ACCOUNTING POLICIES

- लेखा आधार :** मुरगांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि, ऐतिहासिक लागत परिपाटी तथा लेखाकरण के प्रोद्भूत आधार पर अपना लेखा रखता है।
- BASIS OF ACCOUNTING:** The Mormugao Port Trust Employees Gratuity Trust Fund maintains its accounts on accrual basis following the historical cost convention and on the accrual basis of accounting.
- निवेश :** मुरगांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि के निवेशों को लेखाकरण मानक-13 के प्रावधानों के अनुसार दर्शाया गया है। निवेशों को लागत पर मूल्यांकित किया गया है।
- INVESTMENTS:** The investments of the Mormugao Port Trust Employees Gratuity Trust Fund are disclosed as per the provisions of Accounting Standard 13. Investments are valued at cost.
- राजस्व नियतीकरण :** ब्याज को प्रोद्भूत आधार पर लेखाबद्ध किया जाता है। आयकर नियम 1962 के नियम 89 के अनुपालन में तथा मुरगांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि विलेख के खण्ड 26 के अनुसार ग्रेच्युटी निधि कार्पस के प्रबंधन हेतु भारतीय जीवन बीमा निगम को निधि प्रबंधक के रूप में नियुक्त किया गया है।
- REVENUE RECOGNITION:** The interest is accounted on accrual basis. As per clause 26 of the Mormugao Port Trust Employees Gratuity Trust Fund deed, Life Insurance Corporation of India has been appointed as the fund manager for management of the Gratuity fund corpus.
- कर्मचारियों के लाभार्थ लेखाकरण :** लेखाकरण मानक-15 के प्रावधानों के अनुसार मौजूदा कर्मचारियों के मद्दे प्रत्येक वर्ष एक प्रमाणित मूल्यांकनकर्ता से बीमांकन ग्रेच्युटी दायिता प्राप्त की जाती है और बीमांकन मूल्यांकन के आधार मुरगांव पत्तन न्यास द्वारा मुरगांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि में अंशदान किया जाता है। आयकर नियम 1962 के नियम 103 के अनुसार मुरगांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि में सामान्य वार्षिक अंशदान प्रत्येक वर्ष में कर्मचारियों के वेतन के 8.33% तक सीमित रखा जाता है।
- ACCOUNTING FOR EMPLOYEE BENEFITS:** As per the provisions of the Accounting Standard 15, every year actuarial Gratuity liability towards existing employees is obtained from a certified valuer and on the basis of the actuarial valuation contribution is made by the Mormugao Port Trust to the Mormugao Port Trust Employees Gratuity Trust Fund. As per rule 103 of the Income Tax Rules, 1962 the ordinary annual contribution to the Mormugao Port Trust Employees Gratuity Trust fund is restricted to 8.33% of the employees salary during each year.

मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि
MORMUGAO PORT TRUST EMPLOYEES GRATUITY TRUST FUND

वार्षिक लेखा 2024-25
ANNUAL ACCOUNTS 2024-25

दि. 31 मार्च 2025 को समाप्त वर्ष के तुलन-पत्र तथा दि. 31 मार्च, 2025 को समाप्त वर्ष के लिए आय तथा व्यय लेखा के भाग के रूप में टिप्पणियां

NOTES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025 AND
THE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

दिनांक 31 मार्च, 2025 को समाप्त वित्तीय वर्ष के लिए लेखा विवरण तथा तुलन-पत्र की प्रमुख विशेषताएं निम्नवत हैं:-

The salient features of the Statement of Accounts and Balance Sheet of the Port for the financial year ended 31st March 2025 are as under:-

1. मुर्गांव पत्तन न्यास के न्यासी मंडल तथा ग्रेच्युटी ट्रस्ट निधि के न्यासियों के बीच दिनांक 28 मार्च 2003 को निष्पादित ट्रस्ट विलेख के परिणामस्वरूप मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि अस्तित्व में आया। आयकर आयुक्त, पणजी ने आदेश सं. P.F.2/CIT-PNJ/2004-05 दिनांक 23-06-2004 के तहत आयकर अधिनियम 1961 की अनुसूची IV के भाग बी के नियम 2(1) के अंतर्गत उनमें निहित अधिकारों के अनुसार मुर्गांव कर्मचारी ग्रेच्युटी ट्रस्ट निधि को दिनांक 28-03-2003 से मंजूरी प्रदान की। आयकर आयुक्त, पणजी ने आदेश सं. CIT/PNJ/GF/2013-14 दिनांक 25-10-2013 के तहत आयकर अधिनियम, 1961 की अनुसूची IV के भाग सी के नियम 2(1) के अन्तर्गत उनमें निहित अधिकारों के अनुसार मुर्गांव कर्मचारी ग्रेच्युटी ट्रस्ट निधि के नियतीकरण के लिए शुद्धीपत्र जारी किया गया।
1. The Mormugao Port Trust Employees Gratuity Trust Fund came into existence by virtue of the Trust Deed executed on 28th March, 2003 between the Board of Trustees of Mormugao Port Trust and the Trustees of Gratuity Trust Fund. The Commissioner of Income Tax, Panaji by order no.G.F.153/CIT-PNJ/2004-05 dated 23-06-2004 accorded approval w.e.f. 28-03-2003 to the Mormugao Employees Trust Gratuity Trust Fund in terms of power vested in him under rule 2(1) of Part B of IV schedule to Income Tax Act, 1961. The Commissioner of Income Tax, Panaji by order no.CIT/PNJ/GF/2013-14 dated 25-10-2013 issued a corrigendum to recognize the Mormugao Employees Gratuity Trust Fund in terms of power vested in him under rule 2(1) of Part C of IV schedule to Income Tax Act, 1961.
2. पत्तन न्यासो में संशोधित मानक लेखा मानदण्डों के कार्यान्वयन हेतु वित्तीय विवरण को पत्र सं. पीआर-20021/2/98 पीजी दिनांक 06-11-2002 के तहत पोत परिवहन मंत्रालय, भारत सरकार के आदेशों के आधार पर तैयार किया गया है।
2. The financial statements have been prepared based on the order of the Ministry of Shipping, Govt. of India vide letter no. PR-20021/2/98-PG dated 6-11-2002 for implementation of the revised Standard Norms of Account for Port Trusts.
3. लेखाकरण मानक-15 के प्रावधानों के अनुसार मौजूदा कर्मचारियों के मद्दे एक प्रमाणित मूल्यांकनकर्ता से बीमांकन ग्रेच्युटी दायिता प्राप्त की जाती है। मुर्गांव पत्तन न्यास कर्मचारी ग्रेच्युटी ट्रस्ट निधि देयता का बीमांकन मूल्यांकन दिनांक 31-03-2025 को 113.46 करोड़ रुपए है। वर्ष 2024-25 के दौरान मुर्गांव पत्तन प्राधिकरण ने ग्रेच्युटी ट्रस्ट निधि में अंशदान के मद्दे 8.22 करोड़ रुपए का प्रावधान किया है और वित्त व विविध व्यय के तहत लाभ तथा हानि लेखा में प्रभारित किया गया। वर्ष 2024-25 के दौरान ग्रेच्युटी ट्रस्ट निधि निवेश में कमी के मद्दे एलआईसी में 28.45 करोड़ रुपए का निवेश किया गया है। निवेश में 113.46 करोड़ की देयता के मद्दे दि. 31-03-2025 को कुल निवेश 122.05 करोड़ है।
3. Actuarial Gratuity Liability towards the existing employees is obtained from the certified valuer as per the provisions of the Accounting Standard 15. The actuarial valuation of Mormugao Port Trust Employees Gratuity Trust Fund liability is ₹ 113.46 crores as on 31.03.2025. Mormugao Port Authority has made a provision of ₹ 8.22 crores towards contribution to Gratuity Trust Fund and charged to the Profit & Loss accounts under Finance and Miscellaneous expenditure during the year 2024-25. An amount of ₹ 28.45 crores has been invested with LIC towards

shortfall in Gratuity Trust Fund investments during the year 2024-25. The total investments as on 31.03.2025 is ₹ 122.05 crores against the liability of ₹ 113.46 crores.

4. आय और व्यय लेखा में दर्शाई गई ₹ 15,19,75,204/- की ग्रेच्युटी दावे की राशि, एलआईसी के पास उपलब्ध ग्रेच्युटी निधि कोष से की गई वास्तविक आहरण को दर्शाती है, जबकि रसीद और भुगतान लेखा में दर्शाई गई ₹ 13,00,69,977/- की ग्रेच्युटी दावे की राशि, वर्ष 2024-25 के दौरान कर्मचारियों को बैंक के माध्यम से किए गए वास्तविक भुगतानों को दर्शाती है। ₹ 13,00,69,977/- की यह राशि कर्मचारियों को की गई शुद्ध भुगतान को दर्शाती है, जिसमें क्वार्टर डिपॉजिट, ऋण वसूली, पूर्व में वसूल किए गए क्वार्टर डिपॉजिट का भुगतान (जो वर्तमान वर्ष में क्वार्टर खाली करने के पश्चात किया गया) आदि की कटौती शामिल है। यह राशि मार्च 2025 की ग्रेच्युटी देनदारियों को शामिल नहीं करती है, क्योंकि उनका वास्तविक भुगतान अप्रैल 2025 में किया गया था।
4. The Gratuity claims of ₹ 15,19,75,204/-, reflecting in Income and Expenditure Account is actual withdrawals from the Gratuity fund corpus available with LIC, whereas Gratuity claims paid of ₹ 13,00,69,977/-, reflecting in Receipt and Payment Account is actually payment made to employees during the year 2024-25 through bank. This amount of ₹ 13,00,69,977/- indicates net payments made to employees after recovering dues towards quarter deposit, loan recoveries, payment of quarter deposit recovered earlier but paid in current year after evacuation of the quarter and doesn't include March, 2025 Gratuity dues as actually payments were made in April, 2025.

लेखा बही के अनुसार जांच की गई और सही पाया गया
कृते ए.आर. सुलाखे एण्ड कंपनी
 चार्टर्ड एकाउंटेंट
 फर्म पंजी सं. 110540W

Examined and found correct as per Books of Accounts
FOR A. R. SULAKHE & CO.
 CHARTERED ACCOUNTANT
 Firm Regd No. 110540W

हस्ता/-
 Sd/-
 पार्टनर
(सीए वनिता मालपेकर)
 सदस्य सं. 136884
 स्थान : म्हापसा-गोवा
 दिनांक : 23-05-2025

PARTNER
(CA) VANITA MALPEKAR
 Mem No. 136884

Place: Mapusa, Goa
 Date: 23-05-2025

हस्ता/-
 Sd/-
 प्रबंध न्यासी
(अनंत वी.पी. चोडणेकर)
 वित्तीय सलाहकार व मुख्य लेखा अधिकारी
 स्थान : हेडलैण्ड सडा, गोवा
 दिनांक : 23-05-2025

MANAGING TRUSTEE
(ANANT V. P. CHODNEKAR)
 Financial Advisor &
 Chief Accounts Officer

Place: Headland, Sada, Goa
 Date: 23-05-2025

हस्ता/-
 Sd/-
 न्यासी
(डॉ. एन. विनोदकुमार)
 अध्यक्ष
 स्थान : हेडलैण्ड सडा, गोवा
 दिनांक : 23-05-2025

TRUSTEE
(DR. N. VINODKUMAR)
 Chairperson

Place: Headland, Sada, Goa
 Date: 23-05-2025



मुर्गांव पत्तन प्राधिकरण
हेडलैण्ड सडा, गोवा - 403 804

MORMUGAO PORT AUTHORITY
Headland Sada, Goa - 403 804