

Transnepsal financials March 18 for Trans Nepal (Amounts scaled to '00000)

Balance Sheet	Note	Trans Nepal - As at 31	Trans Nepal - As at 31
		Mar-2018 - V34 - Apr-	Mar-2017 - V34 - Apr-
		Mar	Mar
		INR	INR
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	449.17	426.87
(b) Capital work-in-progress	1	110.37	-
(e) Other intangible assets	3	4.66	4.47
(h) Financial assets (Non current)			
(ii) Loans/Advances (LT)	5	0.44	0.52
(iii) Other financial assets/ Derivative instruments (Non-current)	6A	-	15.30
		0.44	15.81
(k) Other non-current assets	9	(18.81)	(47.70)
		545.83	399.46
Current assets			
(l) Inventories	10	13.03	7.17
(m) Financial Assets (Current)			
(i) Current investments	11	62.75	53.12
(ii) Loans/Advances (ST)	12	30.19	11.94
(iv) Cash and cash equivalents	14	193.14	66.80
(v) Other Bank balances (other than iv)	14	205.60	126.82
		491.69	258.67
(o) Other current assets	9	3.54	0.22
		508.26	266.05
TOTAL ASSETS		1,054.09	665.51
EQUITY			
(a) Share Capital	17	27.25	27.25
(c) Other equity (Schedule No.18 - PART A+B)	18	1,001.11	598.61
Equity attributable to equity holders of the parent		1,028.36	625.86
Total		1,028.36	625.86
Current liabilities			
(g) Financial liabilities			
(ii) Trade payables	26A	2.25	12.17
		2.25	12.17
(h) Short-term provisions	21	-	17.01
(l) Other current liabilities	27	23.49	10.47
Total		25.73	39.65
TOTAL LIABILITIES		1,054.09	665.51

Transnepsal financials March 18 for Trans Nepal (Amounts scaled to '00000)

Profit and loss	Note	Trans Nepal - As at 31 Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31 Mar-2017 - V34 - Apr- Mar
		INR	INR
Income			
Revenue from operations			
Sale of services	29	1,030.80	872.78
Other operating revenues	29	15.00	12.86
		1,045.80	885.64
Other income	30	-	-
Finance income	31	14.41	9.32
		14.41	9.32
Total revenue		1,060.21	894.95
Expenses			
Cost of services rendered	32	301.02	310.07
Employee benefits expense	33	130.79	117.09
Depreciation and amortisation	35	28.51	25.49
Other expenses	36	101.27	106.94
Total expenses		561.59	559.59
Profit before exceptional items and tax		498.62	335.36
Profit before tax after exceptional item		498.62	335.36
Tax expenses:			
Current tax		90.43	100.61
Deferred tax (credit) / charge		1.48	0.10
Total tax expense		91.90	100.71
Profit after tax but before profit from associates		406.71	234.65
Profit for the year (A)		406.71	234.65
Allocation of profit for the year			
- Equity Holders of the parent		406.71	234.65
Other Comprehensive Income:			
Other Comprehensive Income to be reclassified to profit or loss in subsequent period:			
Other Comprehensive Income not to be reclassified to profit or loss in subsequent period:			
Total Comprehensive income for the year, net of tax (A) + (B)		406.71	234.65
Attributable to:			
- Equity Holders of the parent		406.71	234.65
Earnings per equity share (nominal value of ₹2 each)			

Transnepsal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31 Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31 Mar-2017 - V34 - Apr- Mar
	INR	INR
1.Tangible assets		
Freehold Land		
Cost or Valuation		
Opening Balance	285.22	130.47
Additions	-	165.07
Exchange differences	2.70	(10.32)
Closing Balance	287.93	285.22
Depreciation and impairment		
Net Block	287.93	285.22
Capital work-in-progress		
Leasehold Land		
Cost or Valuation		
Depreciation and impairment		
Capital work-in-progress		
Building		
Cost or Valuation		
Opening Balance	50.71	37.80
Additions	1.94	14.73
Exchange differences	0.43	(1.82)
Closing Balance	53.08	50.71
Depreciation and impairment		
Opening Balance	(14.18)	(12.90)
Depreciation for the year	(1.93)	(1.79)
Exchange differences	(0.09)	0.51
Closing Balance	(16.20)	(14.18)
Net Block	36.88	36.52
Capital work-in-progress		
Opening Balance	-	6.76
Additions	113.20	-
Exchange differences	2.82	6.76
Closing Balance	110.37	-
Leasehold improvements		
Cost or Valuation		
Depreciation and impairment		
Capital work-in-progress		
Plant and machinery		
Cost or Valuation		
Opening Balance	50.80	54.67
Additions	6.02	32.26
Deduction	-	(2.71)
Exchange differences	0.33	(33.41)
Closing Balance	57.15	50.80
Depreciation and impairment		
Opening Balance	(36.34)	(37.00)
Depreciation for the year	(7.15)	(7.39)
Accumulated depreciation on disposals	-	2.01
Exchange differences	3.76	6.03
Closing Balance	(39.74)	(36.34)

Net Block	17.41	14.46
Capital work-in-progress		
Vessels		
Cost or Valuation		
Depreciation and impairment		
Capital work-in-progress		
Heavy equipments		
Cost or Valuation		
Opening Balance	30.49	-
Exchange differences	0.29	30.49
Closing Balance	30.78	30.49
Depreciation and impairment		
Opening Balance	4.57	-
Exchange differences	(3.97)	(4.57)
Closing Balance	(8.54)	(4.57)
Net Block	22.24	25.92
Capital work-in-progress		
Vehicles		
Cost or Valuation		
Opening Balance	20.32	21.04
Exchange differences	0.19	(0.72)
Closing Balance	20.51	20.32
Depreciation and impairment		
Opening Balance	(13.43)	(12.12)
Depreciation for the year	(1.39)	(1.72)
Exchange differences	(0.13)	0.42
Closing Balance	(14.95)	(13.43)
Net Block	5.57	6.89
Capital work-in-progress		
Office Equipment		
Cost or Valuation		
Opening Balance	25.14	25.46
Additions	1.47	0.56
Exchange differences	0.24	(0.87)
Closing Balance	26.84	25.14
Depreciation and impairment		
Opening Balance	(14.07)	(14.22)
Depreciation for the year	(0.54)	(0.34)
Exchange differences	(0.13)	0.49
Closing Balance	(14.74)	(14.07)
Net Block	12.10	11.07
Capital work-in-progress		
Computers		
Cost or Valuation		
Opening Balance	50.94	41.18
Additions	7.43	11.17
Exchange differences	0.48	(1.41)
Closing Balance	58.85	50.94
Depreciation and impairment		
Opening Balance	(31.97)	(27.46)
Depreciation for the year	(5.63)	(5.46)
Exchange differences	(0.30)	0.94
Closing Balance	(37.91)	(31.97)

Net Block	20.94	18.96
Capital work-in-progress		
Furniture & fixtures		
Cost or Valuation		
Opening Balance	10.46	9.38
Additions	0.15	1.40
Exchange differences	0.10	(0.32)
Closing Balance	10.72	10.46
Depreciation and impairment		
Opening Balance	(7.63)	(6.92)
Depreciation for the year	(0.74)	(0.95)
Exchange differences	(0.07)	0.24
Closing Balance	(8.44)	(7.63)
Net Block	2.28	2.84
Capital work-in-progress		
Other Tangible Assets		
Cost or Valuation		
Opening Balance	36.88	10.52
Additions	28.09	26.72
Exchange differences	0.35	(0.36)
Closing Balance	65.32	36.88
Depreciation and impairment		
Opening Balance	(11.89)	(5.91)
Depreciation for the year	(9.48)	(6.18)
Exchange differences	(0.11)	0.20
Closing Balance	(21.48)	(11.89)
Net Block	43.84	24.99
Capital work-in-progress		
MTM Block		
Cost or Valuation		
Depreciation and impairment		
Total		
Cost or Valuation		
Opening Balance	560.96	330.51
Additions	45.10	251.90
Deduction	-	(2.71)
Exchange differences	5.12	(18.74)
Closing Balance	611.18	560.96
Depreciation and impairment		
Opening Balance	(134.09)	(116.52)
Depreciation for the year	(26.87)	(23.83)
Accumulated depreciation on disposals	-	2.01
Exchange differences	(1.04)	4.24
Closing Balance	(162.01)	(134.09)
Net Block	449.17	426.87
Capital work-in-progress		
Opening Balance	-	6.76
Additions	113.20	-
Exchange differences	(2.82)	(6.76)
Closing Balance	110.37	-

Transnepsal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
3. Intangible assets	INR	INR
Marketing and business rights		
Gross Block		
Amortisation		
Intangibles assets under development		
Non compete Agreement		
Gross Block		
Amortisation		
Intangibles assets under development		
Computer software		
Gross Block		
Opening Balance	7.67	7.21
Additions	1.33	0.73
Exchange differences	0.04	(0.27)
Closing Balance	9.04	7.67
Amortisation		
Opening Balance	(3.19)	(2.19)
Dep.	(1.18)	(1.12)
Exchange differences	-	0.11
Closing Balance	(4.38)	(3.19)
Net Block	4.66	4.47
Intangibles assets under development		
Leasing & similar rights		
Gross Block		
Amortisation		
Intangibles assets under development		
Brand		
Gross block		
Amortisation		
Agent relationship		
Gross block		
Amortisation		
Customer relationships		
Gross block		
Amortisation		
Total		
Gross Block		
Opening Balance	7.67	7.21
Additions	1.33	0.73
Exchange differences	0.04	(0.27)
Closing Balance	9.04	7.67
Amortisation		
Opening Balance	(3.19)	(2.19)
Dep.	(1.18)	(1.12)
Exchange differences	-	0.11
Closing Balance	(4.38)	(3.19)
Net Block	4.66	4.47
Intangibles assets under development		

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31 Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31 Mar-2017 - V34 - Apr- Mar
5. Long-term loans and advances	INR	INR
Non-Current portion		
Security deposits		
Unsecured, considered good	0.44	0.52
Other loans and advances		
(A) Total L&A to other than related parties	0.44	0.52
Loans and Advances to Related Parties		
GRAND TOTAL NON CURRENT (A)+(B)	0.44	0.52
Current portion		
Security deposits		
Other loans and advances		
Loans and Advances to Related Parties		

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31 Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31 Mar-2017 - V34 - Apr- Mar
6A. Other financial assets/Derivative instruments	INR	INR

Non-current portion

Derivative instruments at fair value through OCI

Financial assets/instruments at fair value through profit or loss

Security Deposits to Others (Non-current)

Security Deposits to Related Parties (Non-current)

Others (Non-current)

Non-current Bank balances - 15.30

- 15.30

Derivative instruments at fair value through OCI

Financial assets/instruments at fair value through profit or loss

Security Deposits (Current)

Security Deposits to Related Parties (Current)

Others (Current)

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
9. Other assets	INR	INR

Others

Advance tax recoverable (net of provision for tax)	(18.81)	(47.70)
	(18.81)	(47.70)
	(18.81)	(47.70)

Others

Advances for supply of services	0.24	0.17
Prepaid expenses	3.31	0.05
	3.54	0.22

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
	INR	INR
10. Inventories		
Stores and spares	13.03	7.17
	13.03	7.17

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
	INR	INR
11. Current investments		
Unquoted equity instruments (fully paid-up)	62.75	53.12
	62.75	53.12
	62.75	53.12

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
14. Cash and bank balances	INR	INR
Cash and cash equivalents		
- On current accounts	182.52	61.04
	193.14	66.80
Cash on hand	10.62	5.76
Other bank balances		
-Deposit with original maturity of more than 3 months but less than 12 months	185.31	107.08
-Deposit with original maturity of more than 12 months	-	15.30
-Margin money deposit under lien	20.29	19.73
	205.60	142.11
Amount disclosed under non-current assets	-	(15.30)
	398.75	193.61

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
12. Short-term loans and advances	INR	INR

Current portion of long-term loans and advances

To parties other than related parties

Security Deposit

Other short term loans and advances

Other advances 11.12 -

Loans to employees 19.07 11.94

To related parties

30.19 11.94

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

17. Share capital	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
	INR	INR
Equity shares fully paid up	27.25	27.25
	27.25	27.25

Transnepsal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31 Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31 Mar-2017 - V34 - Apr- Mar
18. Other equity	INR	INR
(A) Reserves and Surplus (Other than OCI)		
Securities premium account		
Debenture Redemption reserve (DRR)		
Capital reserves (CR)		
General reserve (GR)		
Capital redemption reserve (CRR)		
Tonnage Tax reserve (TTR)		
Tonnage Tax reserve (utilised)		
Retained earnings (P&L Reserves)		
Balance as per last financial statement before MI	621.69	387.04
As per last Balance Sheet (Retained earnings)	621.69	387.04
Add : Profit for the year	406.71	234.65
Closing Balance before appropriations (Retained earnings)	1,028.40	621.69
Less : Appropriations		
Net Surplus in the Retained earnings Computed	1,028.40	621.69
(A) Grand Total reserves and surplus (Other than OCI)	1,028.40	621.69
(B) Reserves & Surplus (OCI)		
Asset Revaluation reserve		
Exchange Translation reserve		
Balance as per last financial statement	(23.08)	(0.59)
Add/(Less) : Movement during the Year (computed - FCTR-OCI)	(4.21)	(22.49)
Add/(Less) : Exchange fluctuation Movement during the Year (FCTR-OCI)	(4.21)	(22.49)
Closing balance computed	(27.29)	(23.08)
Foreign currency monetary item translation difference account (FCMITDA - OCI)		
OCI arising out of Business Combination		
Cash flow hedge Reserves		
(B)Total Reserves & Surplus (OCI)	(27.29)	(23.08)
(C) Equity component of Non-convertible PS/CG		
(D) Non-controlling interest		

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31 Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
21. Provisions	INR	INR

Other provisions

Other provisions

Others	-	17.01
	-	17.01

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
26A. Trade and other payables	INR	INR
Trade payables	2.25	12.17
	2.25	12.17

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31 Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31 Mar-2017 - V34 - Apr- Mar
27. Other current liabilities	INR	INR
Statutory dues payable		
TDS payable	1.96	0.11
VAT/WCT payable	16.26	5.15
	18.22	5.25
Security deposit	5.27	5.22
	23.49	10.47

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
29. Revenue from operations	INR	INR
Sale of services		
Container freight stations	1,030.80	872.78
	1,030.80	872.78
Other operating revenue		
Miscellaneous income	15.00	12.86
	15.00	12.86
	1,045.80	885.64

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
	INR	INR
31. Finance income		
Interest income on		
fixed deposits with banks	13.94	9.28
	13.94	9.28
Dividend income from		
current investments	0.48	0.04
	0.48	0.04
	14.41	9.32

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
	INR	INR
32. Cost of services rendered		
Container freight stations expenses		
Handling and Transportation charges	156.82	153.12
Power and fuel costs	77.82	73.24
Repairs and maintenance-Others	66.38	83.72
	301.02	310.07
	301.02	310.07

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
	INR	INR
33. Employee benefits expense		
Salaries, wages and bonus	124.51	113.72
Staff welfare expenses	6.28	3.37
	130.79	117.09

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
	INR	INR
35. Depreciation and amortisation		
Depreciation of tangible assets	27.33	24.37
Amortisation of intangible assets	1.18	1.12
	28.51	25.49

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
	INR	INR
36. Other expenses		
Rent	5.06	4.37
Insurance	1.10	4.46
Rates and taxes	1.30	3.64
Travelling expenses	3.97	5.32
Legal and professional fees	0.80	4.33
Payment to auditors	1.00	0.91
Communication charges	6.45	6.00
Bank charges	1.77	1.73
Contract staff expenses	54.12	51.16
Printing and stationery	10.27	9.63
Business promotion	7.99	9.69
Donations	2.19	0.07
Office expenses	1.88	1.92
Miscellaneous expenses	3.35	3.70
	101.27	106.94

Transnepal financials March 18 for Trans Nepal (Amounts scaled to '00000)

Statutory auditors payment details	Trans Nepal - As at 31. Mar-2018 - V34 - Apr- Mar	Trans Nepal - As at 31. Mar-2017 - V34 - Apr- Mar
	INR	INR
Statutory audit fees	1.00	0.91
Total payment to auditors	1.00	0.91